



# 2024 Adopted 2025-2030 Concept Budget and 2024 Levy

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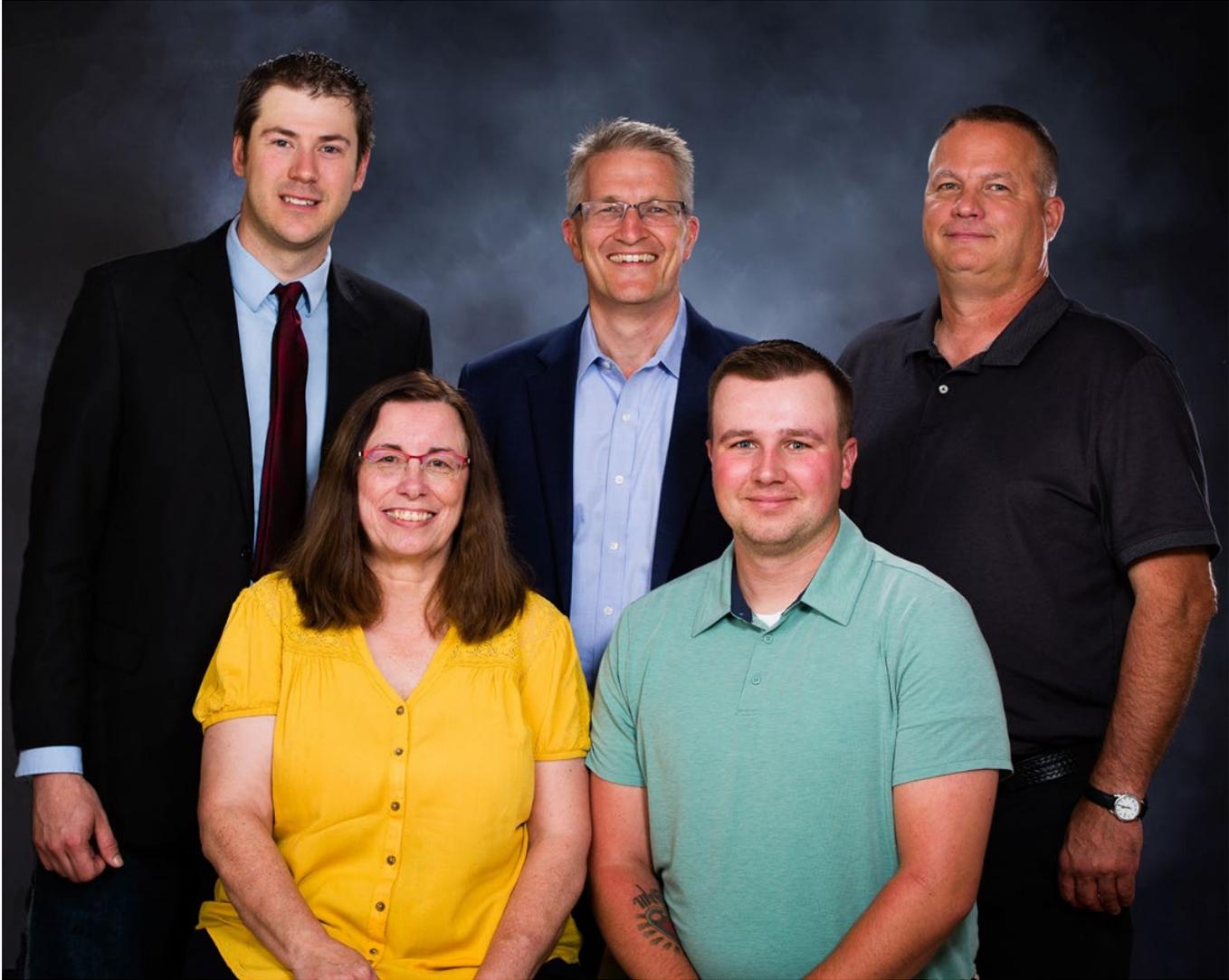
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City Officials



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

<b>Name</b>	<b>Position</b>
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
Megan Knopik	Assistant Liquor Store Manager

## Professional Services

<b>Position</b>	<b>Name</b>
City Attorney	Campbell Knutson, P.A.
Financial Advisor	Northland Securities, Inc.
Information Technically Services	Sherburne County Sheriff IT Dept

# City Organizational Chart – by Services



# City of Big Lake Vision, Mission Statement and Objectives

## Vision

*Big Lake is vibrant, active, and safe community that focus on excellence in service while promoting balanced growth through responsible leadership*

## Community Slogan

*Live Big!*

## 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*

### **Core Strategies and Strategic Objectives – Draft, final to be approved in May of 2024**

The City of Big Lake is committed to leading and guiding the City towards the following long-term Core Strategies and Strategic Objectives:

- 1. Fiscally Responsible**
  - a. Look at every expenditure with a critical eye.
  - b. Strategic decisions performed in the most cost-effective manner.
  - c. Stick to basic core government responsibilities.
  - d. Logical, transparent, prudent decisions not based on emotion.
  - e. Short-term decisions that support long-term planning.
  
- 2. Safe, Welcoming Community**
  - a. Support Public Safety personnel.
  - b. Provide opportunities for progressive training and professional development.
  - c. Retain and attract public safety personnel.
  - d. Positive engagement – community outreach.
  - e. Prioritize the equipment needed to serve to the best of our ability.
  - f. Encourage opportunities for community gatherings to promote togetherness.
  
- 3. Engaged, Community-Centric**
  - a. Promote engagement opportunities for all members of the community.
  - b. Promote and encourage volunteerism.
  - c. Provide opportunities for philanthropic actions and donations.
  - d. Encourage connections with local organizations.
  - e. Promote block parties and neighborhood gatherings.
  
- 4. Vibrant, Natural, and Variety of Amenities**
  - a. Maintain and improve the quality of parks, lakes, and trails.

- b. Develop new uses and activities using parks and trails.
- c. Promote and encourage community organizations and activities.
- d. Promote beautification efforts and public art to complement natural resources.
- e. Develop more year-round activities.

## **5. Balanced Growth, Thriving Economy**

- a. Continued support of existing businesses and their needs while seeking new business development.
- b. Well-balanced commercial, industrial, and residential development.
- c. Thoughtful zoning to meet desire for balanced growth.
- d. Be proactive and flexible in community planning.

## **6. Responsible Leadership**

- a. Expect excellence and act with integrity.
- b. Base decisions on good policy.
- c. Be prepared, work as a team, disagree well, be flexible, and lead by example.
- d. Empower others and be accountable.
- e. Communicate often and be transparent.
- f. Cast a BIG vision and continue to champion progress.

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 tasks 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.

The new Goals and Strategic planning for 2024-2026, will be implemented in early 2024. Council members along with the management team will have a goals and planning session in the first quarter of 2024 to update the vision, mission statement and goals for the City of Big Lake. The process examined three primary levels of strategic planning - long-term vision, organizational values and expectations, and short-term goal setting. The group considered long-term vision elements and developed strategy statements that define that vision, followed by evaluating the present status of the City and organization to develop a goals list for Council and staff consistent with that vision. The participants engaged in discussion around a series of questions to consider areas of strength and weakness, along with potential impacts and opportunities on the horizon. Additionally, the group discussed and developed consensus around how the different functions of local government need to work to be successful, establishing organizational expectations and values.

The City Council will now consider the results of the session through the process of adopting its 2024 Strategic Plan.

One of the primary outcomes of the Strategic Planning process is the development of a long-term vision. The vision is a description of the future the participants see for the community and the organization, often expressed in aspirational terms. The purpose of the vision is to establish a long-term direction that can be communicated both within the community and the organization, providing all stakeholders with an understanding of the leadership's direction. The vision is communicated both through a vision statement and a series of descriptive and detailed organizational strategy statements, labeled core strategies. The vision statement is meant to convey in brief the top priorities of the City's vision. The Core Strategy statements can be both the embodiment of the areas the organization values and the direction of its leadership. Accomplishing progress on the core strategies will bring the organization closer to achieving its vision and provide the areas in which more manageable, short-term goals can be derived.

Prior to the session, participants were asked to consider the characteristics and qualities they hoped would describe Big Lake and the organization in 2040. Participants individually shared their thoughts in writing in advance. The comments and input were collected and shared anonymously with the group in the first exercise of the session. The participants were given the opportunity to discuss the results of the pre-session work, identifying areas where they agreed or didn't agree with the ideas for the long-term vision of the City and organization.

The participants then reviewed a draft of a vision statement and core strategies based on input from this activity. The core strategies are action statements that identify the organization and City's long-term key areas of focus. The strategies provide consistent and stable organizational priorities for the years to come, and serve as organizational guideposts for day-to-day action, policy formation, and program decision-making. It is anticipated that the core strategies may be modified over the long-term, but generally all agreed as to the key priorities of the leadership team.

The core strategies are supported in this plan by strategic objectives. These objectives provide more specific action areas that the City's leadership team believes are integral to achieving success with the core strategies. Each objective addresses an internal or external area of action or improvement. The strategic objectives, combined with the core strategies, provide direction for all areas of leadership.

Following the presentation of draft core strategies and strategic objectives, the full group reviewed and discussed the body of work and modified the proposed statements of the Leadership Team's vision. Without objection and subject to further modification prior to adoption, the group agreed to the following draft vision statement, core strategies and strategic objectives:

## **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 Lake’s population is approximately 12,462 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 127% over the last fifteen years from \$727 million in 2010 to \$1.457 billion in 2024. 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 State have increased substantially, for Sherburne County the projected valuation increase was 30%. For Big Lake the projected increase in market value is 29.45%, with about 3.13% contributed to new construction. In 2024, market value increases are projected to be a 14.76% increase over 2023 market values, with 1.89% 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 2021 to September 30, 2022. In addition, the market values must be within 90% - 105% of the actual sales prices made during the same time frame. Staff does feel 2025 will also see an increase in market values, but for long term planning staff only anticipates a 4% increase.

***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 budgeting for employing 15 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 2<sup>nd</sup> 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. The City is in the process of an expansion to the wastewater facility in order to meet the demands of new construction and developments.

***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***

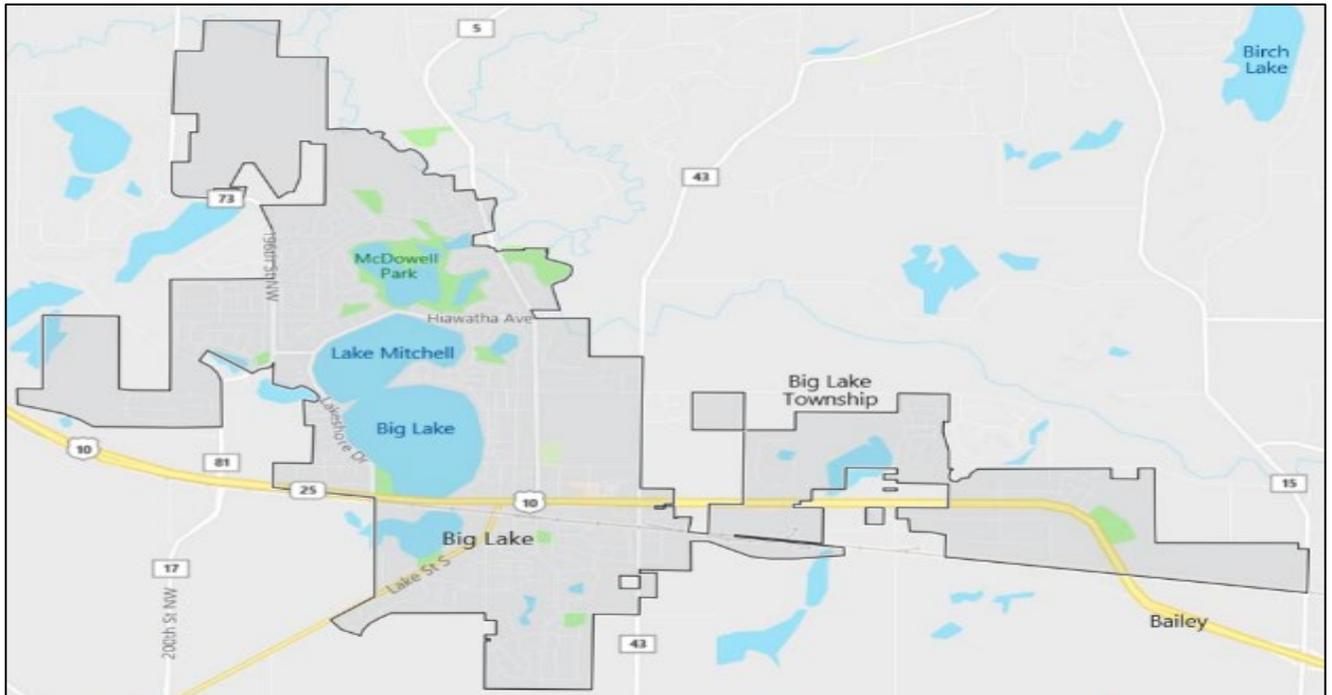
The Big Lake School District is the heart of the Big Lake community. Diverse educational offerings paired with a wonderful community makes Big Lake Schools an excellent choice for any family. The District is focused on individualized learning, employs high quality teachers, and ensures graduates will 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 3,100 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.

# Big Lake

## SCHOOLS



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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 2024.

The Adopted 2024 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 2023 and adopted the preliminary property tax levy on September 13, 2023. The 2024 Budget and final property tax levy were adopted at the December 13, 2023 City Council meeting and the final property tax levy was submitted to Sherburne County on December 15, 2023.

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 2024 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.

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. In addition, the EDA has purchased prime property in the downtown area of the City for a future redevelopment project. This project will include the property that current City Hall is located at; staff and council are in the beginning stages of determining the new location for City Hall.

The City is also in the beginning stages of a major expansion to the Wastewater treatment facility to continue to support the expansion of development within the City of Big Lake. The Facility Plan will be approved in 2024, with construction expected in 2026 through 2028.

In 2024, the City will focus on employee development and wellness. The initiatives will include training on Communications & Customer Interactions and Microsoft applications. In addition, the wellness of all staff is a priority of council, with that said, 2024 will include a year of wellness, with various fitness and health initiatives provided to the staff through online training and an onsite health fair.

The staff and City Council will review the City's Vision, Objectives and Goals in 2024 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.

## 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
- The City of Big Lake issued 28 new single-family building permits
- The Big Lake Economic Development Authority purchased the Old School building attached to City Hall for a future redevelopment project, with the goal to increase the tax capacity
- The City of Big Lake welcomed Beautiful You Dermatology, Big Lake Mega Storage USA, Nord Excavating, Jerry's of Elk River and Big Lake Car Condos Third Addition
- The City of Big Lake welcomed the beginning construction and planning phase of Goldenrod Glen Senior Apartments 74-unit affordable senior apartment complex, Dollar General, Northstar Vehicle Maintenance fueling station, Prairie Meadows Subdivision for 60 twin homes as well as Blackbird Laundromat
- The City of Big Lake added to the property tax valuation a total of \$71,990,240 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 2023 and continue to look forward to this event each year.
- The City of Big Lake completed 18 miles of street improvements with the 2021 Street Improvement project, 2022 Street Improvement project and the 2023 Street Sealcoating project.
- The City of Big Lake received the Distinguished Budget Award for the 2023 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 2023, the City's tax capacity increased by 28.46% and for 2024 the preliminary increase is projected at 10.43%. This increase is consistent with the surrounding cities in Sherburne County.
- 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 2024 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 10.43% and a total City tax rate of 37.52%. 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 2024:

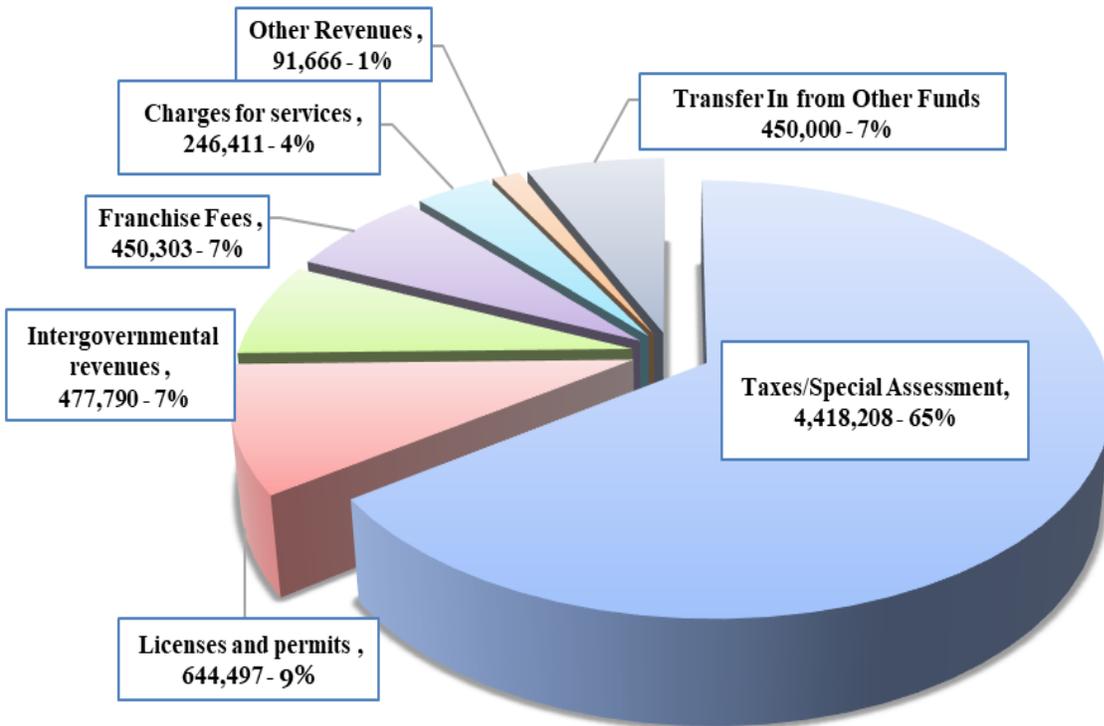
### General Fund

The overall General Fund budget increased 7.68% over the adopted 2023 budget. The increases are attributed to the following:

- Market increases of 3% to the City's pay scale
- Step increases to employees with positive performance review
- Budget a yearly amount for the Advance Resignation Notice Program
- Allocation changes union insurance and administrative support between the General Fund and Enterprise Funds

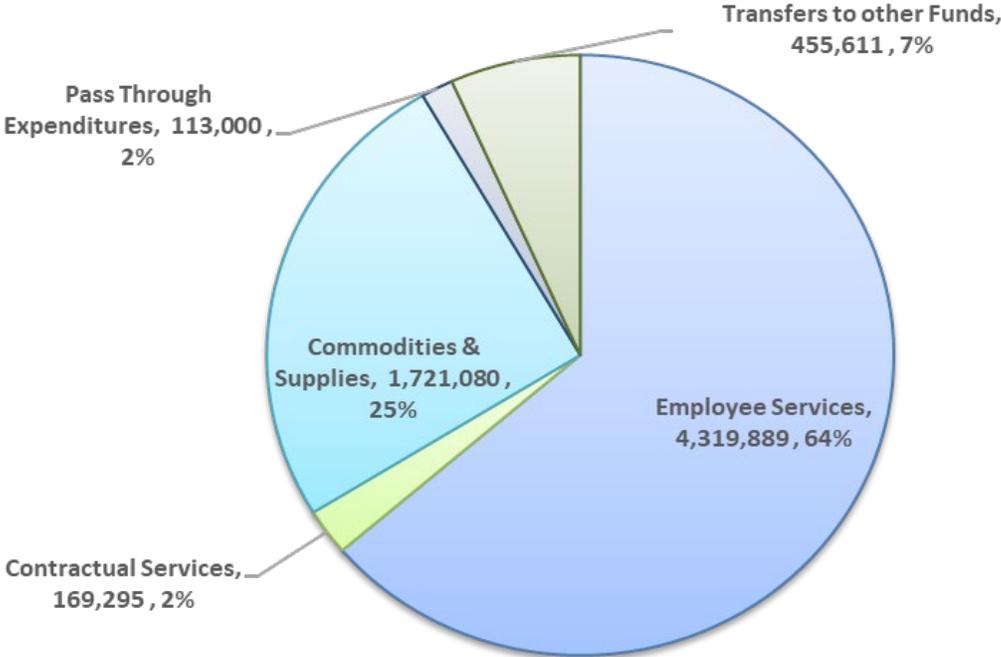
- Increase in staffing in the Police Department
- Increase in insurance rates
- Increase in worker compensation rates
- Increase of cost for general liability insurance
- Increase in maintenance/repair costs
- Increase in cost of motor fuel
- Increase in cost of supplies
- Increase in Staff Training 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 65% of all revenues received that are used to provide City services, come from property taxes. This is consistent with the prior years. The City is budgeting a transfer of \$450,000 from the projected 2024 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 2024 General Fund budget is allocated for the following services:**

- 64% is allocated towards Employee Services (personnel costs)
- 25% is allocated towards Commodities & Supplies (operations)
- 7% is allocated towards Transfers to other Funds
- 2% is allocated towards Contractual Services (professional services)
- 2% is allocated for the pass-through expenditures for the Fire Department



**Capital Improvements**

The detailed 2024-2030 Capital Improvement Plan (CIP) was approved as a planning document at the December 13, 2023 City Council meeting.

The CIP coordinates the financing and timing of improvement projects, and the acquisition of capital equipment. The 2024-2030 projects are included in the CIP section of full budget document.

**Major highlights of the Capital Improvement Plan for 2024 include:**

- Police car replacement
- Police portable and squad radio replacements
- Fire Truck Bay Flooring
- Fire department Side by Side
- Public Work equipment replacement
- Well Maintenance
- 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 decrease by 2% with a proposed 0% non-industrial customer rate increase and an 8% industrial customer rate increase. The expected revenue takes into consideration the residential growth that occurred in 2021 and 2022 as well as the growth projected for 2024.

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 2024 budget is projected to increase by 53% over the 2023 operating budget. The majority of the increase is due to the one-time additional transfer of funds (\$1,245,000) to the Water Capital Improvement fund for equipment and infrastructure replacement costs that will take place in 2024.

### **Sanitary Sewer Fund**

The Sanitary Sewer Fund revenue is expected to decrease by 2% with a proposed 0% non-industrial customer rate increase and an 8% industrial customer rate increase. The expected revenue takes into consideration the residential growth that occurred in 2023 as well as the growth projected for 2024 and comparing the actual water use from 2023. The decrease in the revenues is a conservative approach based on prior actual 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 2024 budget is projected to increase by 2.26% over the 2023 operating budget. The majority of the increase is due to the one-time additional transfer of funds to the Sewer Capital Improvement fund for equipment and infrastructure replacement costs that will take place in 2024.

### **Storm Water Fund**

The Storm Water revenue is expected to increase about 1% and this reflects the new development.

### **Liquor Fund**

The City's municipal liquor store has a projected sales volume of \$5.47 million and a projected gross profit of 27%. Sales in 2024 are projected to remain comparable to 2023 actuals.

The operating budget for 2024 is projected to increase by 2.02% due the cost of goods purchased, and the market rate increase to the City's pay plan. In addition, there will be a \$35,000 transfer from liquor operating to the Liquor Capital Improvement fund for future projects. The net income derived from the store is used to fund City operations and projects to benefit the community.

In 2022 the liquor store was ranked 1<sup>st</sup> in the Region for Net-Profit/(Loss) as a % of sales with a net profit of 11.4% and ranked 24<sup>th</sup> in the State for Gross Sales of \$5,623,585. Thank you to all that shop local as the profits from the liquor store are poured back into the community with the annual transfer to the general fund. This transfer not only helps reduced the amount of funds needed in property taxes to balance the budget but also helps fund improvements in parks and trails.

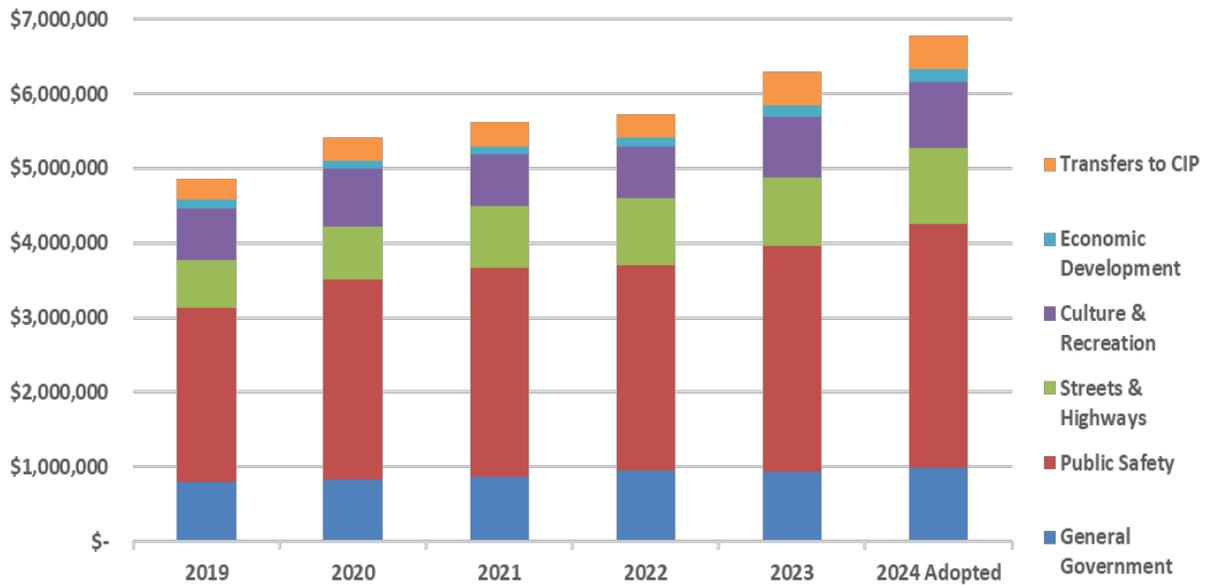
The 2024 transfer is as follows:

<u>Purpose</u>	<u>2024</u>
General Fund support	\$450,000

## Budget Trends

As with recent years, the 2024 General Fund budget, the budget that provides the general services for those in the City, is compiled of 65% of revenues needed to balance the budget 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 2024 budget is allocated to public safety. The adopted budget for 2024 was the same as the preliminary budget set in September.

## Budgeted Expenditures by Service



### 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 2024 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, 2023**

*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 balanced 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 judgements 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. GASB defines major funds as those meeting the following criteria: The total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 % of the corresponding total. The major funds of the budget process do not necessarily match the major funds presented in the City's ACFR because the calculation for purposes of the ACFR differ slightly and are based on actual rather than budgeted revenues and expenditures. The major funds for budgetary purpose are the General Fund, Special Revenue Funds (274, 275, 280 and 282), Enterprise Funds, and Capital Project Funds. These are the funds that the City feel are the most impactful to the Citizens of Big Lake.

**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. This fund budgetary control is at the department level.

**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. These funds budgetary control is at the fund level.

**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. These funds budgetary control is at the fund level.

- **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 2024, 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.

<b>Retirement Plan</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
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	15.30%	16.20%	16.20%	16.20%	16.95%	17.70%	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 2023. The same contribution amount was budgeted for 2024. 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 – Fund 275

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 – Fund 280**

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 – Fund 282**

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- Fund 274**

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 – Fund 281**

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.

The City has legally adopted budgets for the General Fund, and Big Lake Economic Authority special revenue fund. Expenditures may not legally exceed budgeted appropriations at the total fund level. Any amounts over budget would need to be approved by the City Council, either through a budget amendment or disbursement process. Although the City is not legally required to adopt annual budgets for the remainder of special revenue funds, debt service funds, capital project funds and enterprise funds, it does as a means of implementing an entity-wide view of the City’s finances, all of which are included in the City’s Annual Comprehensive Financial Report (ACFR) and Long-Term Financial Plan, which is updated annually.

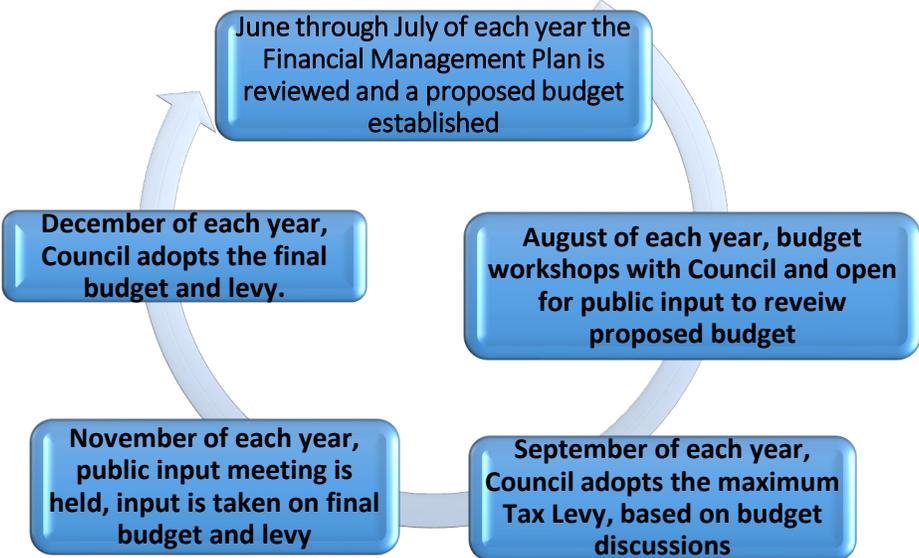
## Balanced Budget

A balanced budget is a when the total revenues and other financing sources is equal to total expenditure and other uses. Revenues and other financing sources increase financial resources, whereas expenditures and

other financing sources decrease financial resources. With a balanced budget, reserves or fund balance are not used to cover the costs to provide the services. Having an unbalanced budget either a surplus or (deficit) does not necessarily mean poor fiscal management, but could be related to the type of fund. For example, debt service funds often accumulate resources, revenues, in the year prior to the expenditure. The same can be said pertaining to the Capital Improvement funds, in these funds the City is accumulating a fund balance, a surplus of revenues, for a future project or expenditure.

It is the City’s policy to adopt a balance budget for the General Fund. With the other funds, the City’s policy is to assure that the fund has a positive cash flow to support the program or service. The City achieves this policy through the budget process which begins in the spring of each year. The City utilizes a “bottom-up” resource allocation approach. Each department has an opportunity to request personnel, goods, capital items and services needed to carry out its responsibilities in a timely manner. 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 undesignated and unreserved General Fund balance of 42% to 50% of the following year’s concept budget for the General Fund.

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 public budget workshops, Council reviews the preliminary needs and revenue sources of each department to determine if the needs reflect that of the strategic planning and City Council priorities. At each public workshop, significant increases or decreases from previous budgets are highlighted, along with the changes to the City’s tax capacity and levy. In addition, the impact to property taxes are discussed not only with the upcoming budget, but with the concept budgets for planning purposes. 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, if they are unable to attend the public budget workshops. Beginning in 2025, the goal for staff is have mini you-tube videos on all aspects of the budget development process.



Each year the City Council is required to adopt a maximum tax levy ceiling and preliminary budget by September 30. 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. 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 2024 budgeted adopted December 13, 2024.

**Budget Amendment Process**

State statute provides various ways to amend the budget. The first involves a reallocation of existing appropriations among the line items within a specific fund. The second defines a series of scenarios where the governing body has authority to amend the budget without a hearing, where the revenues received were greater than anticipated in the areas of donations, land sales and fee-based line items, this increase in revenues offsets the increase expenditures and still maintains a balanced budget.

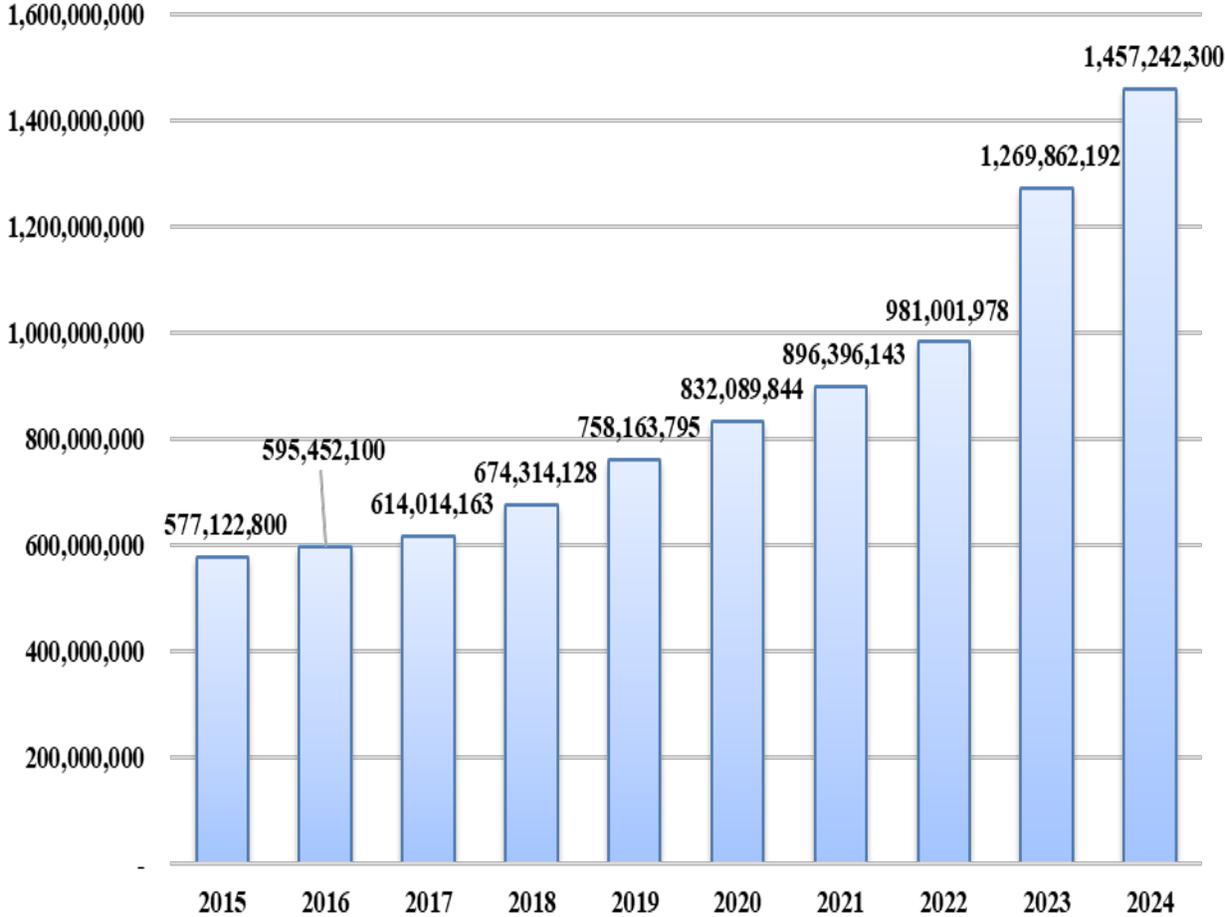
The Finance Director is responsible for ensuring compliance with spending limitations imposed by the budget. Accordingly, the Finance Director submits regularly monthly reports comparing actual revenues and expenditures to the budgeted amounts to City Council and Department Directors for budget reviews. With the budget reviews if it appears the original spending authority authorized will not prove sufficient, transfers of spending authority or additional spending authority are requested by the Finance Director along with explanations for requests. Budget amendments are approved by Council at year end.



# City Tax Levy Information

## Taxable Market Value

For 2024, 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 15%, from \$1.269 billion in 2023 to \$1.457 billion for 2024. 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 153%.



## Net Tax Capacity Value

The County Assessor determines the market value for each parcel by January 1<sup>st</sup> 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			
Class	Rate	Class	Rate
<b>Residential Homestead</b>		<b>Market-rate Apartments</b>	1.25%
1 st \$500,000	1.00%	<b>Commercial/Industrial</b>	
>\$500,000	1.25%	1 st \$150,000	1.50%
<b>Residential - Non Homestead</b>		>\$150,000	2.00%
Single Unit			
1 st \$500,000	1.00%		
>\$500,000	1.25%		
2-3 unit buildings	1.25%		

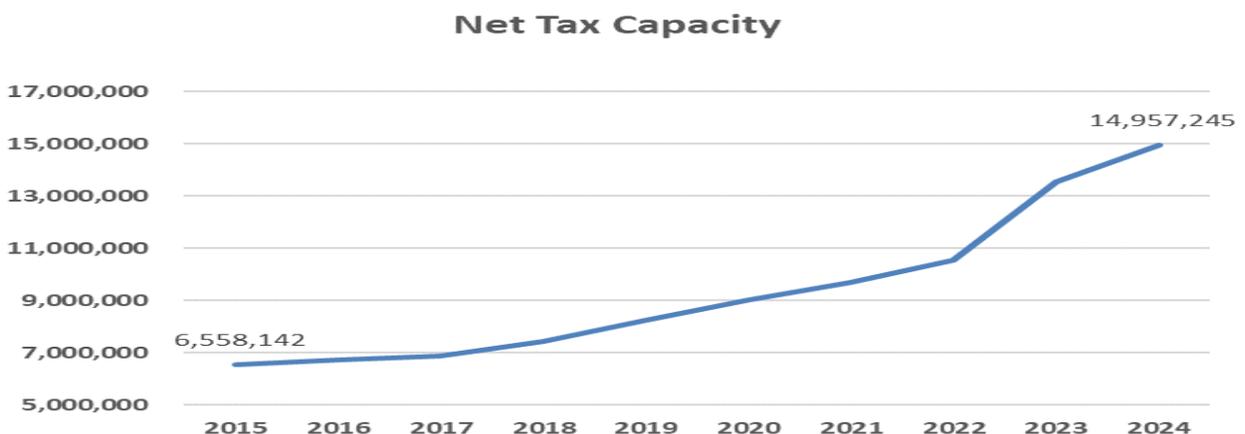
VALUES AND CLASSIFICATION			
Taxes Payable Year		2023	2024
<b>Step 1</b>	Estimated Market Value	281,700	294,900
	Homestead Exclusion	11,887	10,699
	Other Exclusions	0	0
	Taxable Market Value	269,813	284,201
	Property Classification	RES HMSTD	RES HMSTD

**Parcel market value \* class rate = parcel tax capacity (\$284,201 \* 1% = \$2,842.01)**

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%.

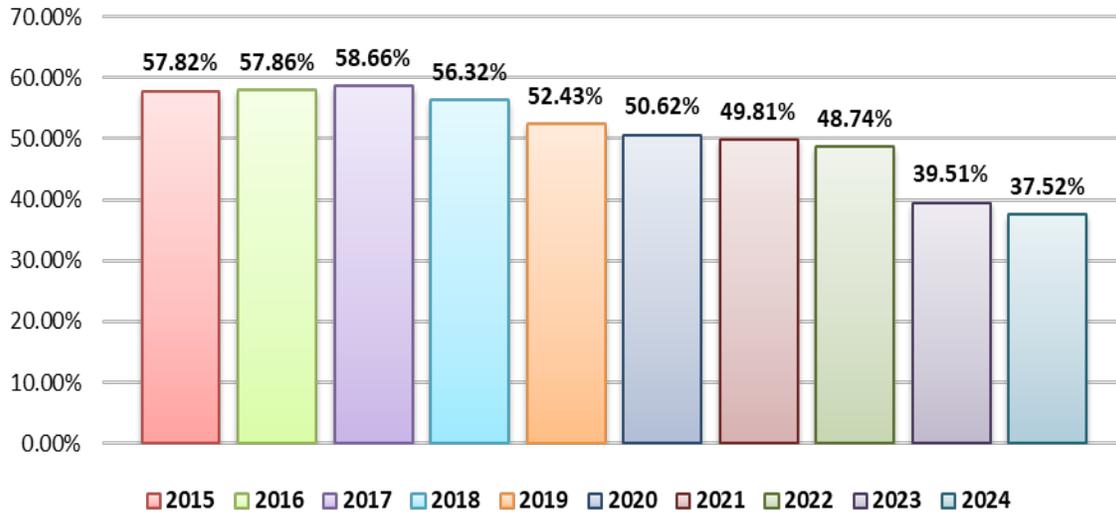
The City's Net Tax Capacity Value (net tax capacity of all taxable parcels within the City, excluding property located in a tax increment financing district) is used to calculate the City's tax rate. As the taxable market value increases the City's net tax capacity will increase. Since 2015 the City's tax capacity has increased by 128%. For 2024, the City's tax capacity has increased by 10% to over \$14.9 million.



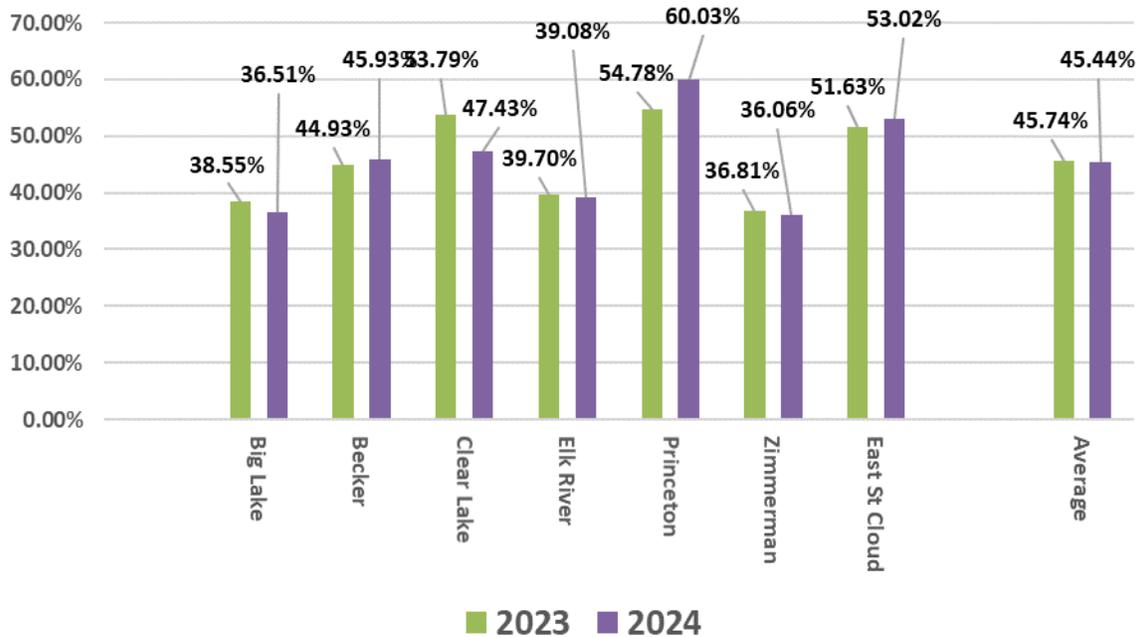
## City Tax Rate

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 2024 even though the total levy increased by \$260,831 or 4.88%, the City's tax rate will decrease by 1.99%.

### City Tax Rates

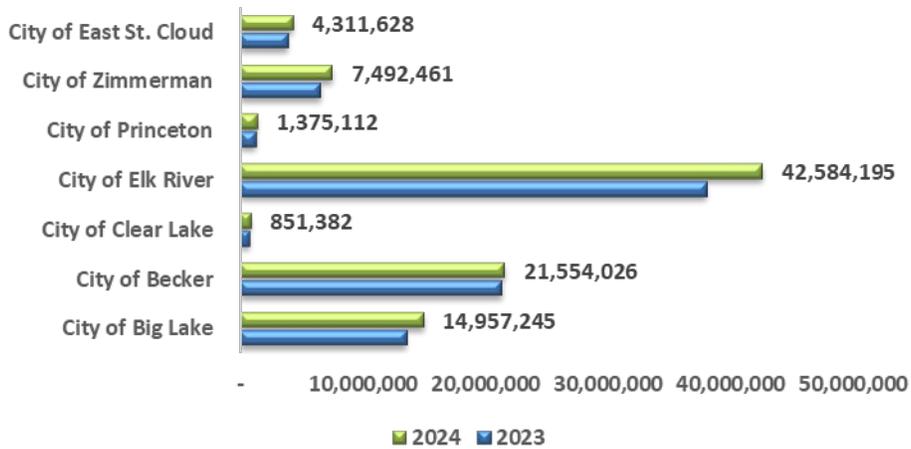


Compared to other Cities in Sherburne County, the City's tax rate (not including the tax rate for the EDA) is below the average of 45.44% for 2024.



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.

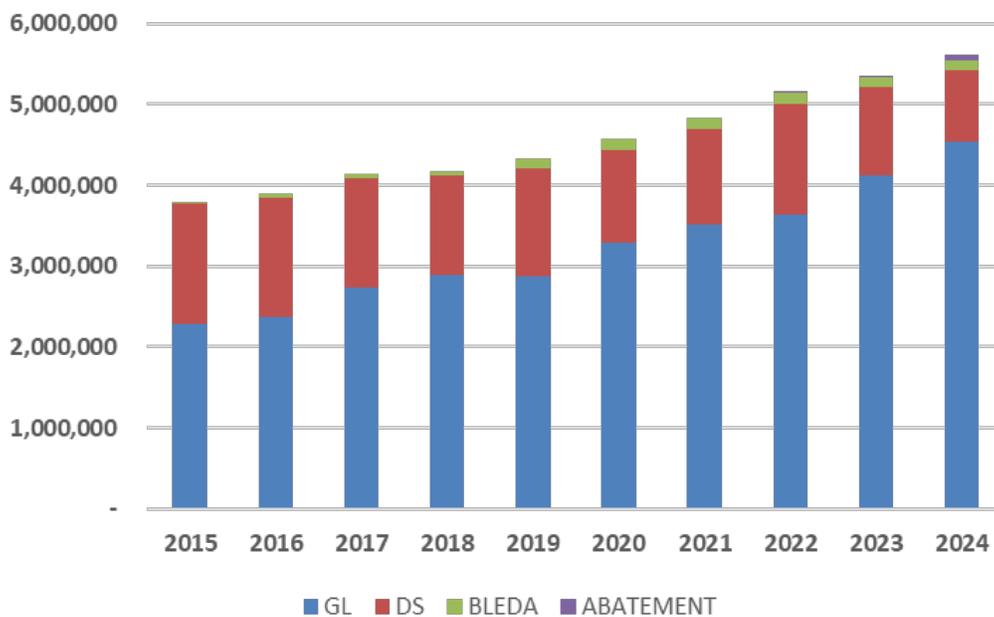
### Tax Capacity Comparisons



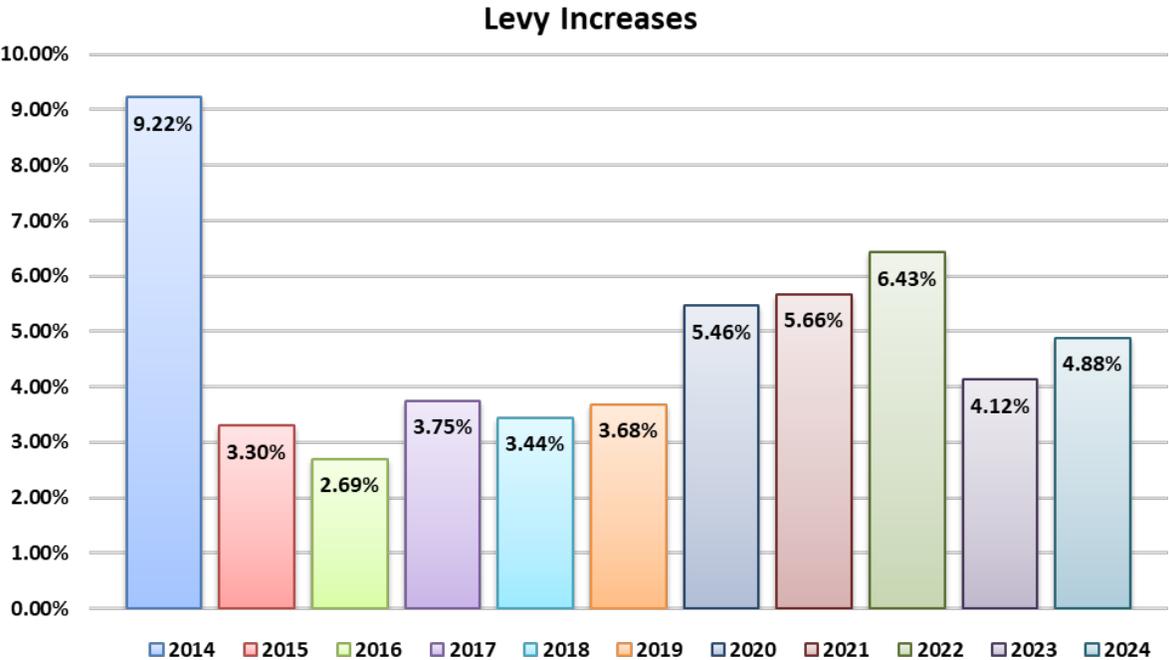
### City Tax Levy

The total levy for the City has increased an average of 4.81% per year from 2015 through 2024. 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 41%.

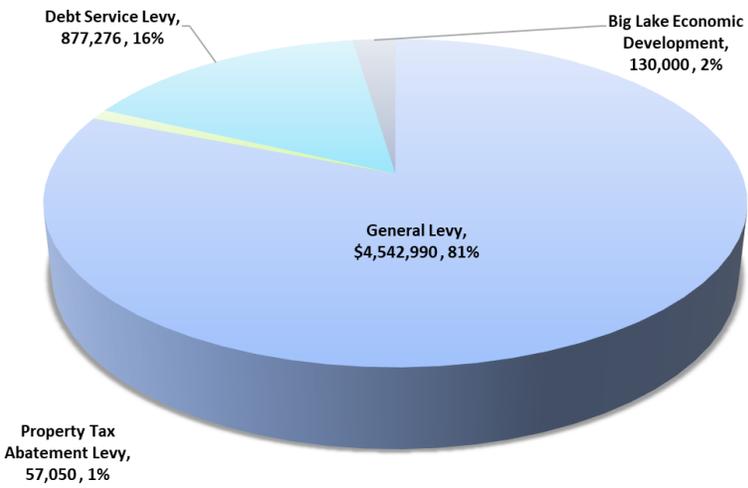
### City Levies



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 2024 tax levy, 2% is allocated toward the Big Lake Economic Development Authority, 1% for Property Tax Abatement, 16% for Debt Service and the remaining 81% 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. Remember the City will only receive the property taxes that are levied. The City will never receive any more than the levy amount regardless what the total tax capacity is for the City.

In 2024, the total property tax levy will be \$5,607,316, of which \$4,542,990 is needed to balance the General Fund budget, \$877,276 will be allocated for the 2024 Debt Service payments, \$57,050 is allocated for a Property Tax Abatement and the remaining \$130,000 is for the Big Lake Economic Development Authority.

<b>Component of Tax Levy</b>	<b>2023</b>	<b>2024</b>	<b>\$ Change</b>	<b>% Change</b>
<b>General Levy</b>	\$ 4,118,078	\$ 4,542,990	\$ 424,912	10.32%
<b>Property Tax Abatement Levy</b>	\$ 12,050	57,050	45,000	373.44%
<b>Debt Service Levy</b>	1,086,357	877,276	(209,081)	-19.25%
<b>Big Lake Economic Development</b>	130,000	130,000	-	0.00%
	<u>\$ 5,346,485</u>	<u>\$ 5,607,316</u>	<u>\$ 260,831</u>	<u>4.88%</u>

**2024 Tax Levy Detail**

	<u>2024 Final</u>	<u>2023 Adopted</u>	<u>Inc/(Dec)</u>	<u>% Change</u>
<b>General</b>	\$ 4,542,990	\$ 4,118,078	\$ 424,912	10.32%
<b><u>Specials:</u></b>				
<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	50,000	5,000	45,000	900.00%
<i>Abatement/TIF Debt Levy</i>				
GO Taxable Tax Abatement- Series 2016A	173,176	189,859	(16,683)	-8.79%
<b><u>Debt:</u></b>				
2015A GO Refunding Bonds	302,160	289,981	12,179	4.20%
2016B GO Capital Improvement Plan Bonds	57,855	53,354	4,501	8.44%
2016C GO Crossover Refunding Bonds	344,085	340,200	3,885	1.14%
2021A GO Improvement Bonds (excess cash on hand)	-	212,963	(212,963)	-100.00%
2022A GO Improvement Bonds (excess cash on hand)	-	-	-	100.00%
Total Specials and Debt Levy	<u>934,326</u>	<u>1,098,407</u>	<u>(164,081)</u>	<u>-14.94%</u>
<b>Total General Fund, Specials and Debt Levy</b>	<b>\$ 5,477,316</b>	<b>\$ 5,216,485</b>	<b>\$ 260,831</b>	
Big Lake Economic Development Authority Levy	\$ 130,000	\$ 130,000	-	0.00%
<b>Total City Levy</b>	<b><u>\$ 5,607,316</u></b>	<b><u>\$ 5,346,485</u></b>	<b><u>\$ 260,831</u></b>	<b>4.88%</b>
<b>City Tax Rate</b>	<b>2024 Final</b> 37.52%	<b>2023 Adopted</b> 39.51%		<b>-1.99%</b>

**Impact on Taxpayers**

For an owner of an average home in Big Lake valued at \$318,000 the estimated annual property tax bill from the City will increase \$16, which is \$1.34 a month. This is assuming that the value of the parcel increased by 6%. However, if the property value remained the same as 2023 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 2023, there could still be an increase in property taxes due to the increase in property values. Residential values have increased an average of 6% for taxes payable in 2024. Commercial/Industrial property values have seen an average valuation increase of 2%. Under the adopted levy, an average commercial property valued at \$1 million for payable tax year 2024 will have a decrease in City taxes of about \$234 per year. Apartments

property values have seen an average valuation increase of 12%, 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 \$1.38 per day, less than the cost of an espresso**



**For the maintenance of the wonderful parks and lakes it costs \$0.53 per day, less than the cost of an ice-cream cone**



**For the great crew that keeps our street in order it costs \$0.43 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	12,492	5,346,485	428
2024	12,792	5,607,316	438

The City of Big Lake takes great pride in being very responsible with taxpayers’ dollars. For the 2024 General Fund budget, the cost per capita to the taxpayers of Big Lake for the general levy (\$4,542,990) is \$355.

## 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 2024 through 2030 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 2026 to \$160,000 and in 2027 to \$210,000 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 there beginning in 2024 through 2030, 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. The City is currently looking at an expansion to the wastewater facility and the projected rate increases beginning in 2025 have taken into consideration the proposed cost of the expansion and the new debt that will need to be incurred.

## **Budget Overview**

The 2024 Adopted and 2025 - 2028 Concept budget is the eighth, 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 2024 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. Beginning with the 2016 budget the City decided to budget capital improvements and replacements in a separate capital asset fund. In addition, the City 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 54% of the 2025 concept budget. All other funds are budgeted for a positive cash flow.

A public hearing to solicit resident input was held on November 27, 2023. 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 2024 Levy, on December 13, 2023.

# 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.





## SUMMARY BUDGET, OVERVIEW & ANALYSIS

# All Funds Budget Summary

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

	Actual			Budget		2023 -2024	
	2020	2021	2022	2023	2024	\$ Change	% Change
<b>REVENUE &amp; OTHER USES</b>							
<b>General Fund</b>							
Taxes	\$ 3,296,205	\$ 3,538,948	\$ 3,585,720	\$ 3,998,934	\$ 4,415,208	\$ 416,274	10.41%
Special assessments	4,598	5,167	5,040	3,000	3,000	-	
Licenses and permits	691,997	730,551	798,583	567,339	644,497	77,158	13.60%
Intergovernmental revenues	510,368	473,421	506,759	467,790	477,790	10,000	2.14%
Franchise Fees	436,739	444,204	454,572	447,903	450,303	2,400	0.54%
Charges for services	286,333	283,444	307,555	264,585	246,411	(18,174)	-6.87%
Fines and forfeitures	50,942	47,332	33,032	62,100	47,100	(15,000)	-24.15%
Interest earnings	151,396	(138,686)	(576,684)	17,000	37,000	20,000	117.65%
Contributions/Donations	24,051	16,103	37,555	4,500	1,500	(3,000)	-66.67%
Miscellaneous revenue	23,290	19,740	37,134	2,500	2,500	-	
Transfer In from Other Funds	753,307	450,000	506,842	450,000	450,000	-	
<b>Total General Fund</b>	<b>\$ 6,229,226</b>	<b>\$ 5,870,224</b>	<b>\$ 5,696,358</b>	<b>\$ 6,285,651</b>	<b>\$ 6,775,309</b>	<b>\$ 489,658</b>	<b>7.79%</b>
<b>Capital Funds</b>							
Taxes & Tax Increment	\$ 245,331	\$ 214,119	225970+4588	\$ 216,000	\$ 94,000	\$ (122,000)	-56.48%
Special assessments	25,086	15,946	17,322	15,946	15,946	-	
Intergovernmental revenues	2,073,725	1,256,419	874,502	833,209	877,751	44,542	5.35%
Franchise Fees	43,530	42,532	31,788	-	-	-	
Charges for services	337,588	46,541	202,492	-	-	-	
Interest earnings	54,055	37,557	78,088	4,500	4,500	-	
Contributions/Donations	-	16,925	10,920	-	-	-	
Miscellaneous revenue	51,870	105,526	1,847	-	-	-	
Issuance of Debt	-	3,239,858	5,359,111	-	-	-	
Sales of Capital Assets	106,610	37,550	78,271	17,000	17,000	-	
Transfer In from Other Funds	1,038,483	1,139,350	669,297	464,017	155,611	(308,406)	-66.46%
<b>Total Capital Funds</b>	<b>\$ 3,976,278</b>	<b>\$ 6,152,323</b>	<b>\$ 7,323,638</b>	<b>\$ 1,550,672</b>	<b>\$ 1,164,808</b>	<b>\$ (385,864)</b>	<b>-24.88%</b>
<b>Special Revenue Funds</b>							
Taxes	\$ 129,836	\$ 129,966	\$ 129,100	\$ 129,100	\$ 129,100	\$ -	
Licenses and permits	3,255	3,880	2,200	2,200	2,200	-	
Intergovernmental revenues	864,098	19,580	614,401	1,000	1,000	-	
Charges for services	-	-	10	10	10	-	
Fines and forfeitures	21,265	35,922	-	-	-	-	
Interest earnings	1,639	7,933	1,000	1,000	2,836	1,836	183.60%
Contributions/Donations	14,634	51,051	38,300	34,500	36,000	1,500	4.35%
Miscellaneous revenue	14	24	1,200	1,200	25,001	23,801	1983.42%
Transfer In from Other Funds	25,000	600,000	-	5,000	5,000	-	
<b>Total Special Revenue Funds</b>	<b>\$ 1,059,741</b>	<b>\$ 848,356</b>	<b>\$ 786,211</b>	<b>\$ 174,010</b>	<b>\$ 201,147</b>	<b>\$ 27,137</b>	<b>15.60%</b>
<b>Debit Service Funds</b>							
Taxes	\$ 1,155,111	\$ 1,193,360	\$ 1,144,326	\$ 1,086,357	\$ 877,276	\$ (209,081)	-19.25%
Special assessments	294,042	257,274	197,094	326,462	515,328	188,866	57.85%
Intergovernmental revenues	195,572	75,174	323,242	198,599	198,340	(259)	-0.13%
Interest earnings	13,313	6,235	54,718	2,773	2,108	(665)	-23.98%
Issuance of Debt & Premium	-	270,693	-	-	-	-	
Transfer In from Other Funds	197,526	836,937	42,000	42,000	42,000	-	
<b>Total Debt Service Funds</b>	<b>\$ 1,855,564</b>	<b>\$ 2,639,673</b>	<b>\$ 1,761,380</b>	<b>\$ 1,656,191</b>	<b>\$ 1,635,052</b>	<b>\$ (21,139)</b>	<b>-1.20%</b>
<b>Enterprise Funds</b>							
Charges for services	\$ 4,962,646	\$ 5,435,612	\$ 5,921,390	\$ 5,746,980	\$ 5,668,165	\$ (78,815)	-1.37%
Interest earnings	113,950	163,529	45,441	49,185	32,110	(17,075)	-34.72%
Trunk and Access Charges	1,200,514	1,162,644	573,800	356,400	222,750	(133,650)	-37.50%
Miscellaneous revenue	61,512	39,383	8,435	30,053	2,525	(27,528)	-91.60%
Capital Contribution	1,000,000	-	-	-	-	-	
Transfer In from Other Funds	-	19,000	-	-	-	-	
Sales	5,751,171	5,623,585	5,020,168	5,279,726	5,459,428	179,702	3.40%
<b>Total Enterprise Funds</b>	<b>\$ 13,089,793</b>	<b>\$ 12,443,753</b>	<b>\$ 11,569,234</b>	<b>\$11,462,344</b>	<b>\$11,384,978</b>	<b>\$ (77,366)</b>	<b>-0.67%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES:</b>	<b>\$ 26,210,602</b>	<b>\$ 27,954,329</b>	<b>\$ 27,136,821</b>	<b>\$21,128,868</b>	<b>\$21,161,294</b>	<b>\$ 32,426</b>	<b>0.15%</b>

## All Funds Budget Summary – (continued)

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

	Actual			Budget		2023 -2024	
	2020	2021	2022	2023	2024	\$ Change	% Change
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>General Fund</b>							
Personnel Services	\$ 3,189,874	\$ 3,584,379	\$ 3,547,957	\$ 3,961,635	\$ 4,319,889	\$ 358,254	9.04%
Professional Services	184,213	165,596	206,283	167,650	169,295	1,645	0.98%
Operational	1,864,153	1,548,320	1,613,133	1,717,755	1,834,080	116,325	6.77%
Debt Service Payments	7,831	7,831	7,831	-	-	-	
Capital Outlay	11,743	-	-	-	-	-	
Transfers Out	569,497	309,886	650,041	448,611	455,611	7,000	1.56%
<b>Total General Fund</b>	<b>\$ 5,827,311</b>	<b>\$ 5,616,012</b>	<b>\$ 6,025,245</b>	<b>\$ 6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$ 483,224</b>	<b>8.02%</b>
<b>Capital Funds</b>							
Operational	\$ 205,661	\$ 153,694	\$ 811,248	\$ 127,500	\$ 43,000	\$ (84,500)	-66.27%
Debt Service Payments	32,100	32,029	23,073	22,996	22,915	(81)	-0.35%
Capital Outlay	1,912,746	3,422,930	5,061,511	1,680,000	1,695,500	15,500	0.92%
Transfers Out	444,040	503,834	1,353,578	82,000	332,000	250,000	304.88%
<b>Total Capital Funds</b>	<b>\$ 2,594,547</b>	<b>\$ 4,112,487</b>	<b>\$ 7,249,410</b>	<b>\$ 1,912,496</b>	<b>\$ 2,093,415</b>	<b>\$ 180,919</b>	<b>2.50%</b>
<b>Special Revenue Funds</b>							
Personnel Services	\$ 70,791	\$ 80,002	\$ 41,004	\$ 48,861	\$ 51,189	\$ 2,328	4.76%
Professional Services	32,582	27,229	6,650	5,000	11,100	6,100	122.00%
Operational	573,028	11,561	44,048	90,270	122,637	32,367	35.86%
Debt Service Payments	1,377	627	-	-	-	-	
Capital Outlay	20,295	-	-	-	-	-	
Transfers Out	361,338	46,362	65,362	1,272,208	50,000	(1,222,208)	-96.07%
<b>Total Special Revenue Funds</b>	<b>\$ 1,059,411</b>	<b>\$ 165,781</b>	<b>\$ 157,064</b>	<b>\$ 1,416,339</b>	<b>\$ 234,926</b>	<b>\$ (1,181,413)</b>	<b>-752.19%</b>
<b>Debit Service Funds</b>							
Debt Service Payments	\$ 2,189,063	\$ 1,821,063	\$ 2,091,357	\$ 2,238,533	\$ 2,381,250	\$ 142,717	6.38%
Transfers Out	309,853	338,330	56,842	40,116	38,963	(1,153)	-2.87%
<b>Total Debt Service Funds</b>	<b>\$ 2,498,916</b>	<b>\$ 2,159,393</b>	<b>\$ 2,148,199</b>	<b>\$ 2,278,649</b>	<b>\$ 2,420,213</b>	<b>\$ 141,564</b>	<b>6.59%</b>
<b>Enterprise Funds</b>							
Personnel Services	\$ 1,885,468	\$ 1,777,562	\$ 2,192,266	\$ 2,437,127	\$ 2,532,135	\$ 95,008	3.90%
Professional Services	77,910	360,641	108,975	111,281	120,600	9,319	8.37%
Operational	3,513,121	3,559,671	4,016,835	4,345,992	4,622,303	276,311	6.36%
Cost of Goods Sold	4,148,340	4,060,152	3,627,184	4,012,917	4,001,261	(11,656)	-0.29%
Debt Service Payments	379,561	351,779	205,118	245,612	272,076	26,464	10.77%
Transfers Out	631,610	624,683	968,032	588,063	2,238,000	1,649,937	280.57%
<b>Total Enterprise Funds</b>	<b>\$ 10,636,010</b>	<b>\$ 10,734,488</b>	<b>\$ 11,118,410</b>	<b>\$11,740,992</b>	<b>\$13,786,375</b>	<b>\$ 2,045,383</b>	<b>17.42%</b>
<b>TOTAL EXPENDITURE/EXPENSES &amp; OTHER SOURCES:</b>	<b>\$ 22,616,195</b>	<b>\$ 22,788,161</b>	<b>\$ 26,698,328</b>	<b>\$23,644,127</b>	<b>\$25,313,804</b>	<b>\$ 1,669,677</b>	<b>7.06%</b>
CHANGE IN Fund Balance	\$ 3,594,407	\$ 5,166,168	\$ 669,051	\$ (2,515,259)	\$ (4,152,510)	\$ (1,637,251)	65.09%
Fund Balance January 1	\$ 42,795,577	\$ 46,389,984	\$ 51,556,152	\$52,225,203	\$49,709,944		
Fund Balance December 31	46,389,984	51,556,152	52,225,203	49,709,944	45,557,434		

# General Fund Operations Budget Summary

STATEMENT OF REVENUES AND EXPENDITURES -  
2024 SUMMARY BUDGET - GENERAL FUND

	<u>2023 - 2024</u>				
	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Adopted Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>REVENUE</b>					
Taxes	\$ 3,585,720	\$ 3,998,934	\$ 4,415,208	\$ 416,274	10.41%
Special assessments	5,040	3,000	3,000	-	0.00%
Licenses and permits	798,583	567,339	644,497	77,158	13.60%
Intergovernmental revenues	506,759	467,790	477,790	10,000	2.14%
Franchise Fees	454,572	447,903	450,303	2,400	0.54%
Charges for services	307,555	264,585	246,411	(18,174)	-6.87%
Fines and forfeitures	33,032	62,100	47,100	(15,000)	-24.15%
Interest earnings	(576,434)	17,000	37,000	20,000	117.65%
Contributions/Donations	37,555	4,500	1,500	(3,000)	-66.67%
Miscellaneous revenue	37,134	2,500	2,500	-	0.00%
Transfer In from Other Funds	506,842	450,000	450,000	-	0.00%
Total Current year revenues	5,696,358	6,285,651	6,775,309	489,658	7.79%
Prior year Donations - Designed Fund Balance	8,920	10,000	3,566	(6,434)	-64.34%
<b>TOTAL GENERAL FUND REVENUES BUDGET</b>	<b>\$ 5,705,278</b>	<b>\$ 6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$ 483,224</b>	<b>7.68%</b>

	<u>2023 - 2024</u>				
	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Adopted Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>EXPENDITURES</b>					
Mayor/Council	\$ 38,180	\$ 32,956	\$ 33,426	\$ 470	1.43%
Planning and Zoning	180,783	207,068	223,569	16,501	7.97%
Elections	17,238	2,000	36,100	34,100	1705.00%
Administration and Finance	592,785	573,858	558,845	(15,013)	-2.62%
IT - Computer/Software/Maintenance	95,715	125,225	139,399	14,174	11.32%
BLCSC	57,382	67,407	72,966	5,559	8.25%
EDA	59,881	164,375	172,166	7,791	4.74%
Building Inspection	255,590	237,418	238,921	1,503	0.63%
Engineering	89,521	104,564	110,854	6,290	6.02%
Fleet Maintenance	167,523	189,154	216,396	27,242	14.40%
Streets	556,744	626,889	680,547	53,658	8.56%
Parks	585,688	615,865	688,855	72,990	11.85%
Police	2,241,775	2,460,670	2,693,421	232,751	9.46%
Fire	324,918	325,120	337,478	12,358	3.80%
Community - Recreation	103,650	114,472	120,322	5,850	5.11%
Transfers out	657,872	448,611	455,611	7,000	1.56%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>6,025,245</b>	<b>6,295,651</b>	<b>6,778,875</b>	<b>483,224</b>	<b>7.68%</b>

NET REVENUE OVER (UNDER) EXPENSE	<u>\$ (319,967)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 0</u>
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Unassigned Fund Balance - Projected	\$ 3,588,834	\$ 3,688,834	\$ 3,688,834
Percentage of Expenditures:			
Unassigned Fund Balance must remain 50%	57.00%	54.42%	50.40%

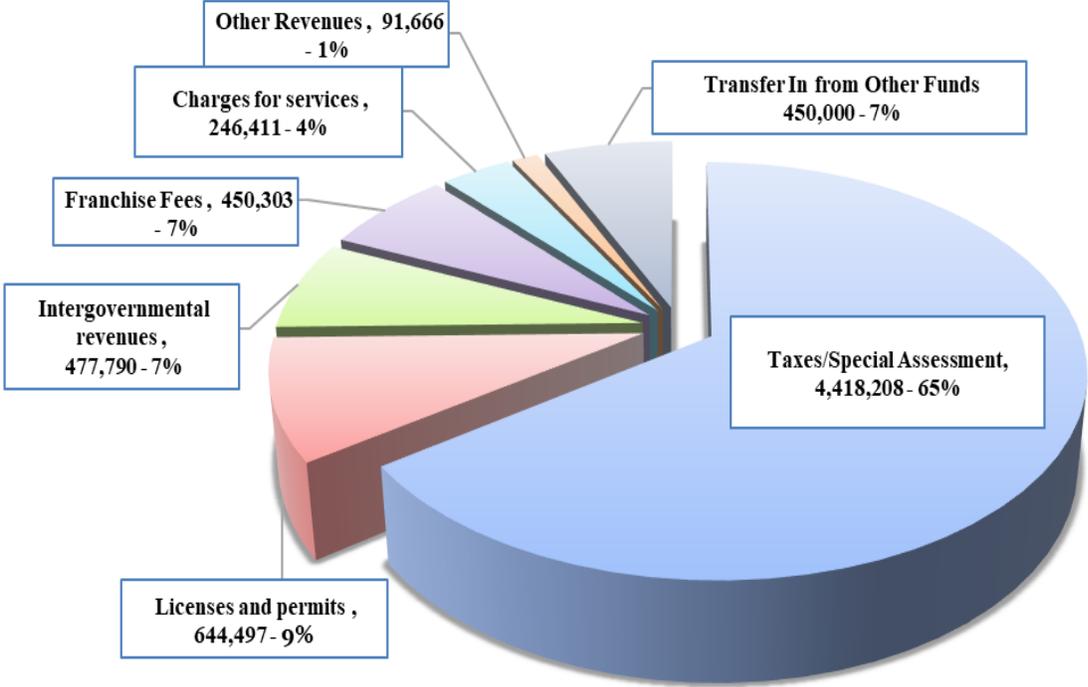
# City Wide Budgets

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 2024 total General Fund Revenues budget is \$6,775,309, an increase of \$489,658 over 2023. Again, the City will use \$3,566 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 \$6,778,875. Property taxes are the largest revenue source for the City which makes up 65% 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 \$5,607,316, is a 4.88% increase over the 2023 levy. This increase is inclusive of all City Council adopted levies as well as the Economic Development Authority (EDA) special levy. This is the same as the maximum property tax levy the Council adopted in September. The levy includes a decrease of \$209,081 for the Debt Service levy, no change for the EDA levy, a \$45,000 increase for the Property Tax Abatement levy and an increase of \$424,912 to the General levy.

The table that follows provides a comparison of the 2024 adopted property tax levy to the 2023 adopted levy.

	<u>2024</u>	<u>2023</u>	<u>Inc/(Dec)</u>	<u>% Change</u>
<b>General</b>	\$ 4,542,990	\$ 4,118,078	\$ 424,912	10.32%
<b><u>Specials:</u></b>				
<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	50,000	5,000	45,000	900.00%
<i>Abatement/TIF Debt Levy</i>				
GO Taxable Tax Abatement- Series 2016A	173,176	189,859	(16,683)	-8.79%
<b><u>Debt:</u></b>				
2015A GO Refunding Bonds	302,160	289,981	12,179	4.20%
2016B GO Capital Improvement Plan Bonds	57,855	53,354	4,501	8.44%
2016C GO Crossover Refunding Bonds	344,085	340,200	3,885	1.14%
2021A GO Improvement Bonds (excess cash on hand)	-	212,963	(212,963)	-100.00%
2022A GO Improvement Bonds (excess cash on hand)	-	-	-	100.00%
Total Specials and Debt Levy	<u>934,326</u>	<u>1,098,407</u>	<u>(164,081)</u>	<u>-14.94%</u>
<b>Total General Fund, Specials and Debt Levy</b>	<b>\$ 5,477,316</b>	<b>\$ 5,216,485</b>	<b>\$ 260,831</b>	
Big Lake Economic Development Authority Levy	\$ 130,000	\$ 130,000	-	0.00%
<b>Total City Levy</b>	<b><u>\$ 5,607,316</u></b>	<b><u>\$ 5,346,485</u></b>	<b><u>\$ 260,831</u></b>	<b>4.88%</b>
<b>City Tax Rate</b>	<b>2024</b> <b>37.52%</b>	<b>2023</b> <b>39.51%</b>		<b>-1.99%</b>

**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 2024 City tax rate is estimated to be 37.52% compared to 39.51% for 2023, including EDA. This is not a final number for 2024, 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 2024 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 15%, with the Net Tax Capacity seeing an increase of 10.43%. Of the total valuation increase 2% was due to new construction.

**Transfer in from Other Funds**

The budgeted transfer for 2024 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 \$370,000 is transfer to the Capital Improvement Funds for Streets, Parks, and Trail maintenance and the remainder 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 2024 budget represents the new development within the City.

**License and Permits**

For the 2024 General Fund budget, license and permits are budgeted for an increase of \$77,158. This is to reflect the normal trend of 25 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 2024. For 2024, the budget indicates a slight decrease over 2023. 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 \$477,790 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 2024 budget, a slight increase over 2023 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 2021 the Liquor Fund sales were down slightly to 2020 and the sales have trended down slightly since. In 2023, sales were down 3% compared to 2022, however the sales are still trending above the sales in 2019. In 2023, the Liquor Store began selling THC, this was an unbudgeted revenue and expense. The 2024 budget shows a slight increase over 2023’s budget of 3.42%, this is to reflect what actual sales have been trending and does include the THC line. Cost of goods sold is budgeted with just a slight increase to reflect the projection of sales. Gross profit has ranged consistent around 28% over the past couple of years, however for 2024 the gross project is expected to go down slightly to 26%, due to the increase cost of goods sold and the decline in budgeted sales. Net profit before the transfer is 3% and labor cost as a percentage to sales is projected at 16%. Net loss with depreciation and transfers is projected at \$259,195. Projected cash balance is 10% of budget.

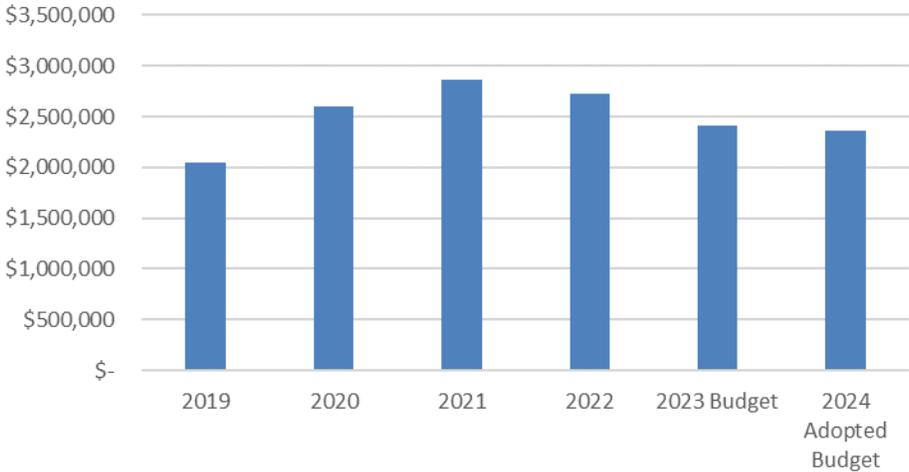


## Utility Fees Revenue

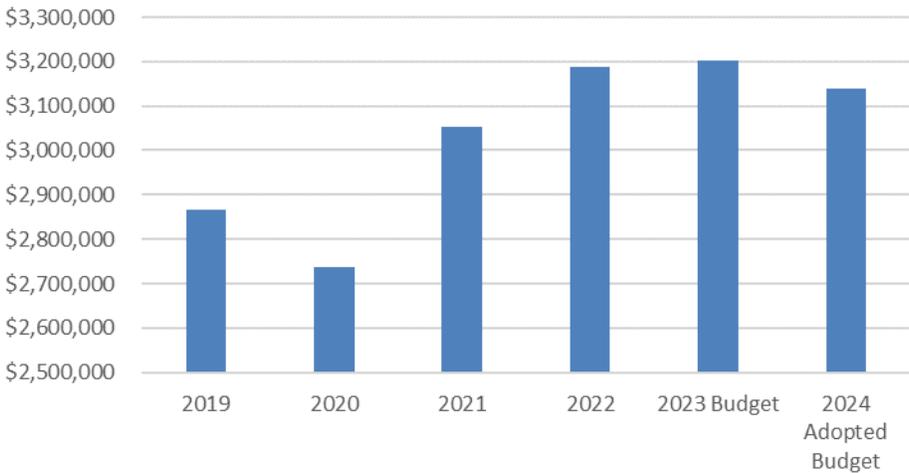
Utility fees are based on a review of actual level of operating and capital spending compared to appropriations, as well as review of cash balance and net asset levels. For 2024 fixed rates for water and sewer will remain the same as 2023 for all accounts except industrial (contract). Water usage fees will remain the same for all accounts except municipal and industrial (contract). Sewer usage fees will remain the same 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 2024 General Fund Expenditures and will help to maintain the utility fees at a consistent rate

for all other users. Sewer usage fees are based on the actual water use for the months of November through April and then during the summer months of May through October, the average water use for November through April is used. The City’s wastewater treatment facility is in the beginning stages of a much-needed expansion and this will require that rates will increase in 2025 and beyond, in the long-term plan of the City, the sewer usage rates are projected to increase 10% for the years of 2025-2031. However, staff will review the cash flow to determine what rate increase is needed to ensure that the funds maintain a positive cash flow year over year.

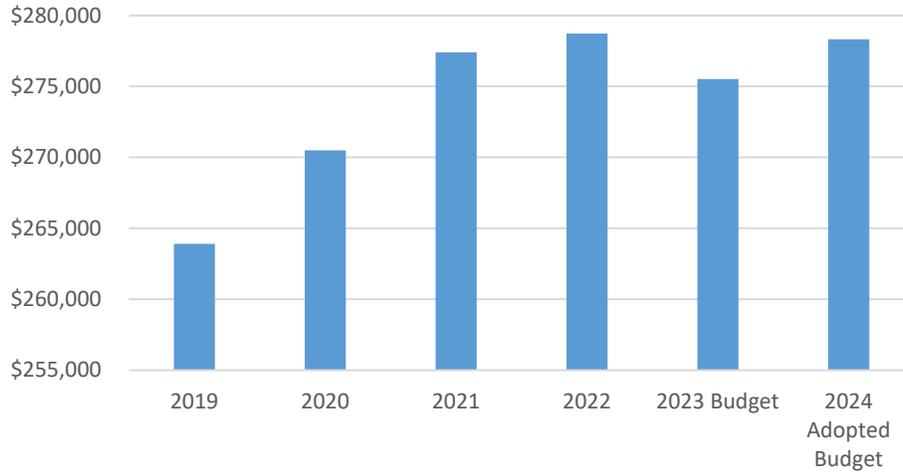
### Water Revenue



### Sewer Revenue

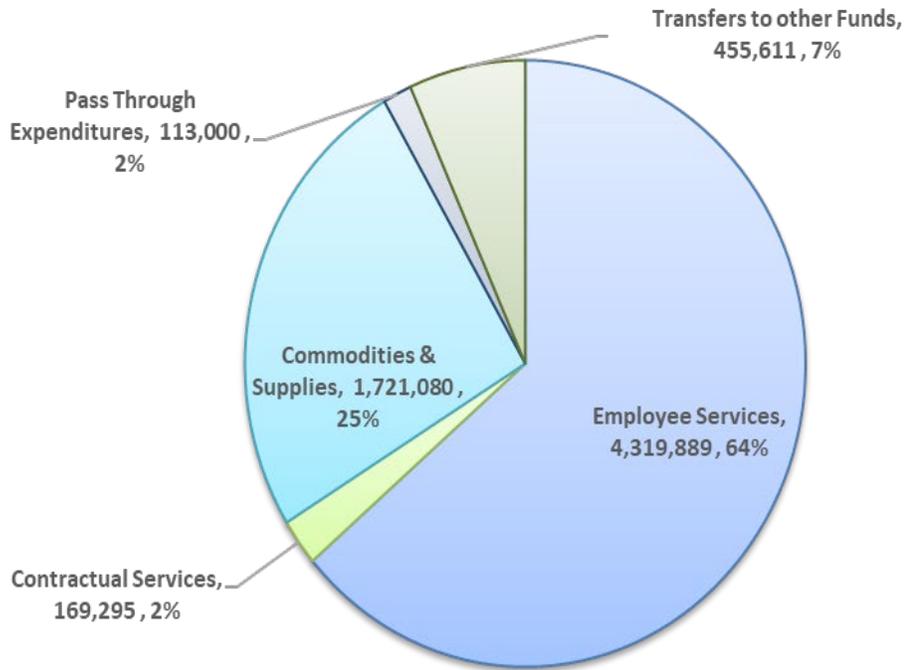


### Storm Water



### Expenditures by category

For 2024 the General Fund Expenditures budget is \$6,778,875 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 2024 is 55% of 2024 expenditures and 51% of 2025 Concept expenditures. This is above the 40% -50% required per the City’s financial policies.



## **Employee Services**

Of the total budget about 64% or \$4.319 million is for employee services, this would be expected as the main purpose of the City is to provide services to the citizens and businesses of Big Lake. Employee services 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 2023 by \$358,254. The main reasons for the increase are as follows:

- Market increases to the pay plan of 3% 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
- State mandated leave time
- Advance Resignation Notice Program
- Additional police officers
- Increase hours and wages for seasonal parks staff
- Increase in insurance premiums
- Allocation changes for Administrative/Finance support staff between General Fund and the Enterprise Funds
- 2024 there are three (3) Elections, pay associated with election judges, this is an increase of \$25,000 to cover all three elections. This includes wages, travel for training, training, meals and location rentals for elections

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.

## **Commodities and Supplies**

Of the total budget about 25% or \$1.72 million is for operational expenditures. The operational expenditures increased over 2023 by \$116,325. 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 cost of training
- Increase in cost of repair/maintenance service and supplies

## **Contractual Services**

Of the total budget about 2% or \$169 thousand is for professional services. The professional services increased over 2023 by \$1,645 or 1%. Professional or contractual services include costs for the audit, legal fees, outside engineering, planning and other professional consultants. The main reasons for the increase are as follows:

- Increase cost in legal
- Increase in medical exams for new hires.

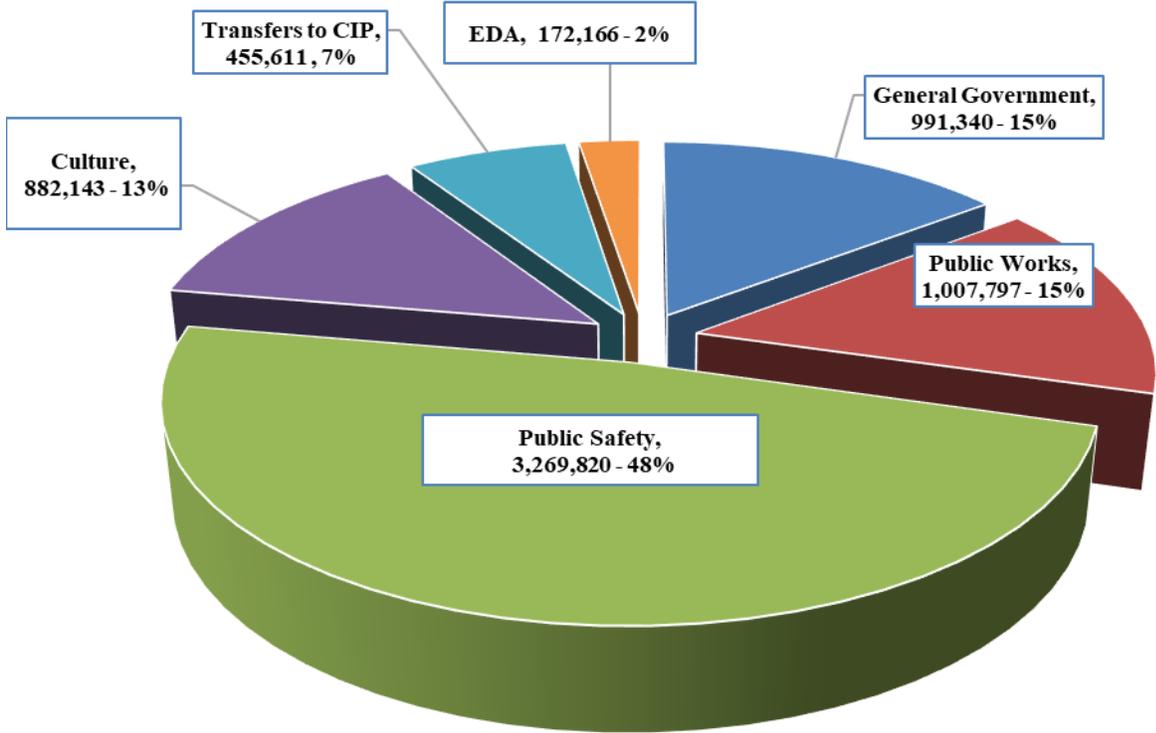
**Transfers**

Of the total budget 7% or \$455,611 is for transfers to other funds. This is an increase of \$7,000 over 2023. 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 2024, the budgeted transfers are as follows:

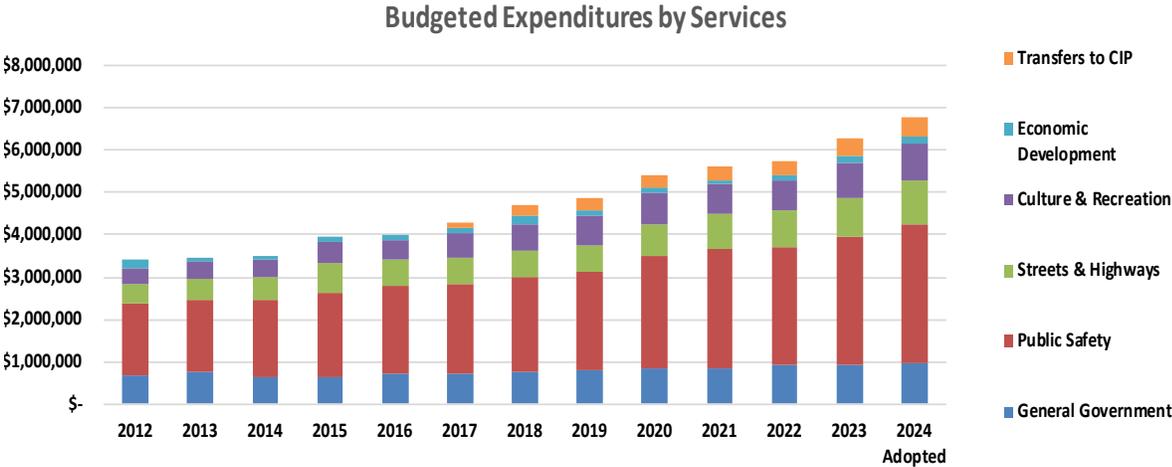
- Computer Replacement Fund - \$19,000
- Street Maintenance Fund - \$270,000 (using Franchise Fees)
- Industrial Park Fund payment for the Interfund Loan due to the Sewer Fund - \$25,000
- Misc. Equipment Replacement fund for Streets - \$5,000
- Misc. Equipment Replacement fund for Parks - \$5,000
- Trail Maintenance Fund - \$9,000
- Playground Equipment Replacement Fund - \$5,000
- Park Maintenance or Improvement Fund - \$100,000 (using Franchise Fees)
- Police Taser replacement fund - \$12,611
- Music in the Park Fund - \$5,000.

**Expenditures by services**

Of the 2024 budget, \$3,269,820 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..



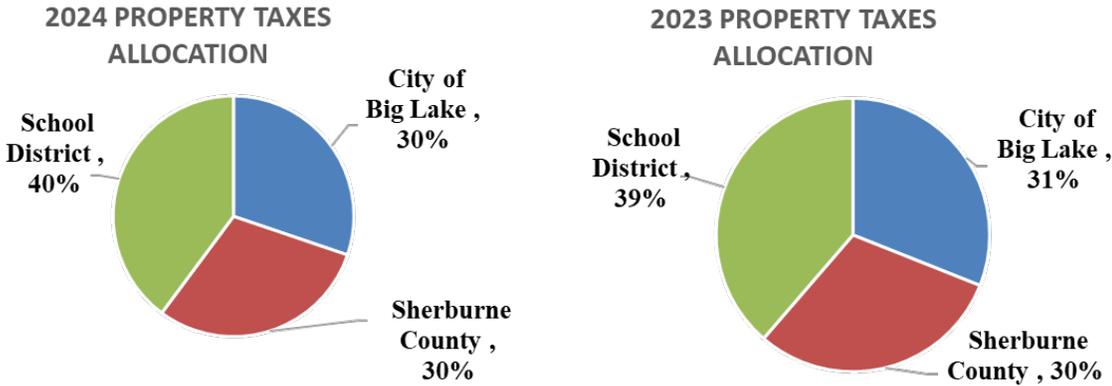
Reviewing further, the breakdown per type of service, as the population has increased through the years so has the cost for City services, which then the general fund budget also increased. The increase in the budget reflects the population increase of 12% since 2012 and the inflationary increase of 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

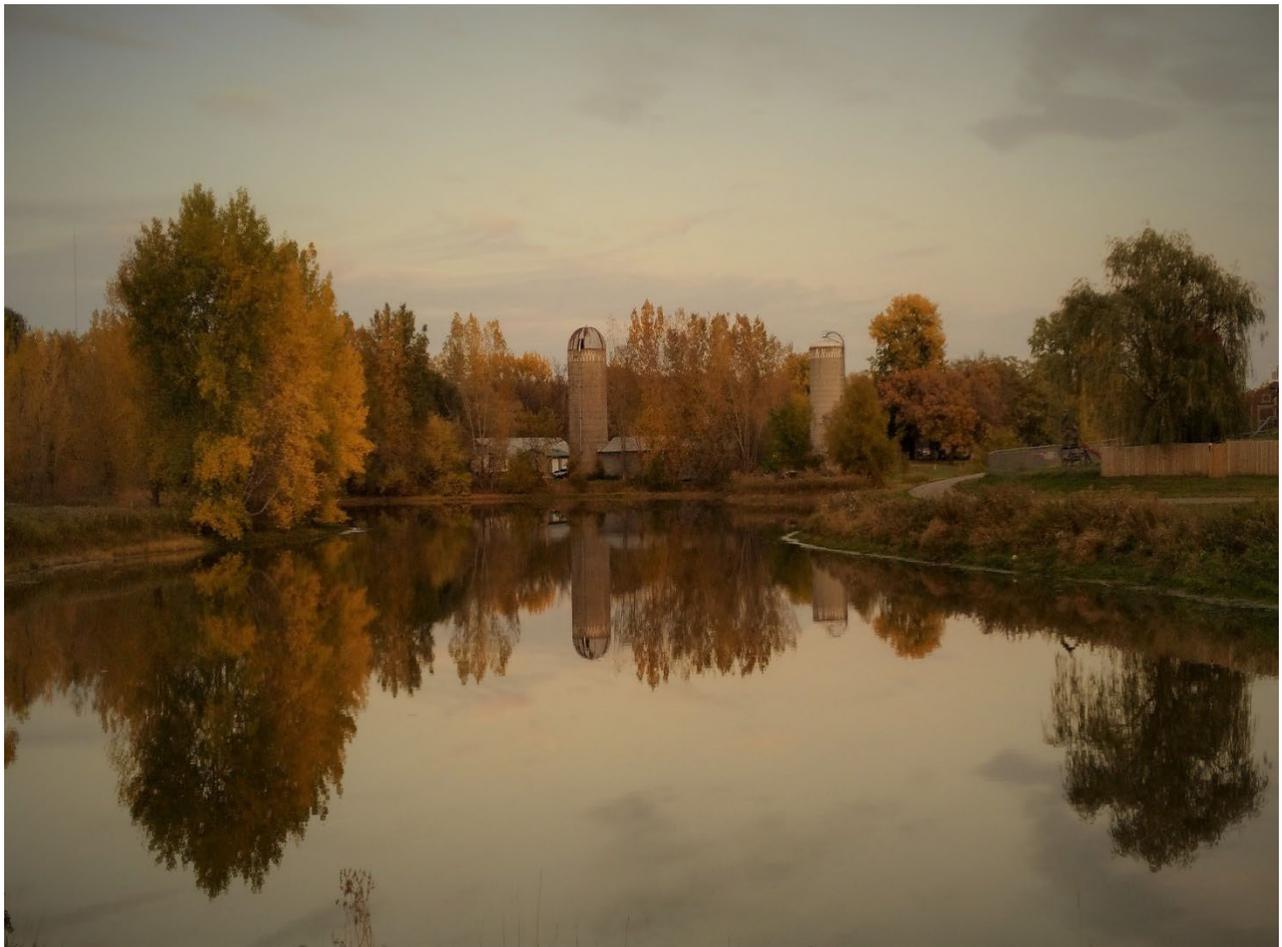
The property taxes paid help to support the services for Sherburne County, the Big Lake School District, and the City of Big Lake.

The allocation between taxing authorities is similar for 2024 as it was for 2023; 30% is for City Services, 40% for the School District, and 30% for Sherburne County.



The total local tax rate is anticipated to go down 5.34% to 102.646% compared to 2023 of 107.985%.

<b>Tax Rates</b>	<b>2023 LEVY</b>	<b>2024 LEVY</b>	<b>% CHANGE</b>	
City of Big Lake	39.505%	37.520%	-1.99%	
Sherburne County	38.612%	36.608%	-2.00%	
School District Voter Approved	<u>29.868%</u>	<u>28.518%</u>	-1.35%	
Total Local Tax Rate (NTC)	107.985%	102.646%	-5.34%	
School District Other local levies (Market)	0.18707%	0.19592%	0.009%	(for specific projects )



# City Taxes Illustration

2024 estimates of change to property tax for City Levy -

**estimated property values increase of 6%						Tax Year		City Tax Rate		inc/(dec)	
Residential Property - Homestead class rate is 1%						2024		39.51%	37.52%	-1.99%	
Value - 2023	Value - 2024	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2023	2024	+/- to prior	per month	% of Change	
175,000	185,500	20,545	164,955	0.01	1,650	607	619	12	1.03	2.03%	
243,903	258,537	13,972	244,566	0.01	2,446	903	918	14	1.19	1.58%	
275,000	291,500	11,005	280,495	0.01	2,805	1,037	1,052	15	1.26	1.46%	
300,000	318,000	8,620	309,380	0.01	3,094	1,145	1,161	16	1.32	1.38%	
325,000	344,500	6,235	338,265	0.01	3,383	1,253	1,269	17	1.38	1.32%	
350,000	371,000	3,850	367,150	0.01	3,672	1,360	1,378	17	1.43	1.27%	
<b>375,000</b>	<b>397,500</b>	<b>1,465</b>	<b>396,035</b>	<b>0.01</b>	<b>3,960</b>	<b>1,468</b>	<b>1,486</b>	<b>18</b>	<b>1.49</b>	<b>1.22%</b>	
400,000	424,000	-	424,000	0.01	4,240	1,576	1,591	15	1.26	0.96%	
500,000	530,000	-	530,000	0.01	5,300	1,976	1,989	13	1.07	0.65%	

Residential Property - Non-Homestead class rate is 1%											
Value - 2023	Value - 2024	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2023	2024	+/- to prior	per month	% of Change	
125,000	132,500	-	132,500	0.01	1,325	494	497	3	0.27	0.65%	
150,000	159,000	-	159,000	0.01	1,590	593	597	4	0.32	0.65%	
175,000	185,500	-	185,500	0.01	1,855	691	696	4	0.37	0.65%	
200,000	212,000	-	212,000	0.01	2,120	790	795	5	0.43	0.65%	
250,000	265,000	-	265,000	0.01	2,650	988	994	6	0.53	0.65%	
300,000	318,000	-	318,000	0.01	3,180	1,185	1,193	8	0.64	0.65%	

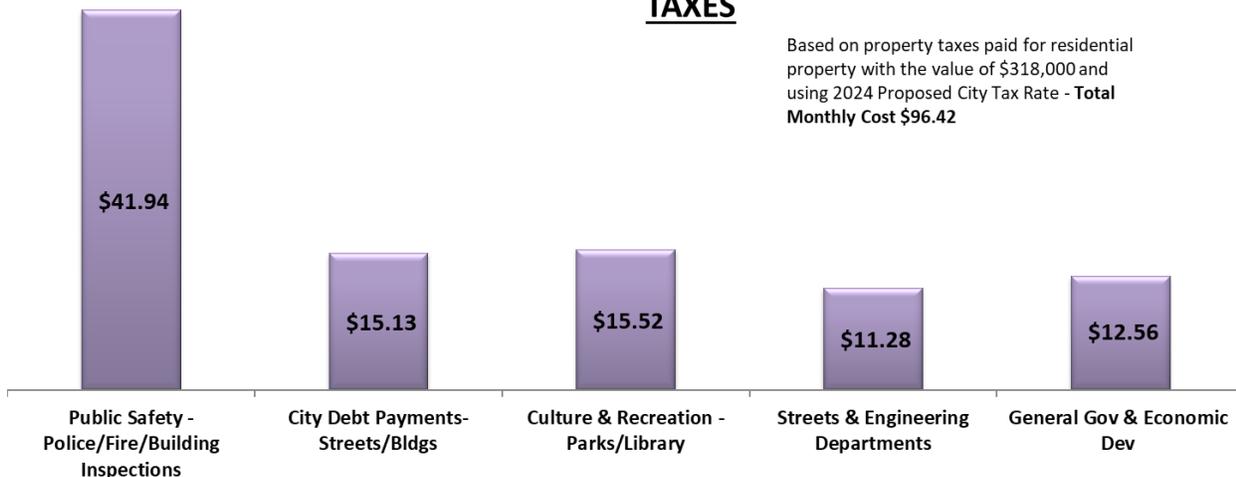
Apartments - increase 12% class rate is 1.25%											
Value	Value	Credit	Market Value	Class Rate	Capacity	2023	2024	+/- to prior	per month	% of Change	
1,000,000	1,120,000	-	1,120,000	0.0125	14,000	4,939	5,253	313	26.12	6.35%	
1,500,000	1,680,000	-	1,680,000	0.0125	21,000	7,409	7,879	470	39.18	6.35%	
2,000,000	2,240,000	-	2,240,000	0.0125	28,000	9,878	10,505	627	52.24	6.35%	

Commercial - increased 2% - 1st \$150,000 class rate is 1.5% remainder at 2%											
Value	Value	Credit	Market Value	Class Rate	Capacity	2023	2024	+/- to prior	per month	% of Change	
150,000	150,000	-	150,000	0.015	2,250	889	844	(45)	(3.74)	-5.05%	
300,000	306,000	-	306,000	0.02	5,370	2,074	2,015	(60)	(4.98)	-2.88%	
500,000	510,000	-	510,000	0.02	9,450	3,655	3,546	(109)	(9.12)	-3.00%	
1,000,000	1,020,000	-	1,020,000	0.02	19,650	7,606	7,372	(234)	(19.49)	-3.08%	
1,500,000	1,530,000	-	1,530,000	0.02	29,850	11,558	11,199	(358)	(29.86)	-3.10%	
2,500,000	2,550,000	-	2,550,000	0.02	50,250	19,461	18,853	(607)	(50.60)	-3.12%	
3,500,000	3,570,000	-	3,570,000	0.02	70,650	27,363	26,507	(856)	(71.34)	-3.13%	
5,000,000	5,100,000	-	5,100,000	0.02	101,250	39,217	37,988	(1,229)	(102.45)	-3.13%	

Based on a residential parcel with the 2024 value of \$318,000

## 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	Budget									
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>REVENUE</b>										
Bond Proceeds	\$3,239,858	\$5,110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-	-	-	-	-	-	-
Other Revenues - State Aid	-	-	-	-	600,000	-	-	-	-	-
Transfer In from Other Funds	-	372,796	300,000	300,000	250,000	1,050,000	400,000	400,000	400,000	400,000
<b>TOTAL REVENUES</b>	<b>3,239,858</b>	<b>5,482,796</b>	<b>300,000</b>	<b>300,000</b>	<b>850,000</b>	<b>1,050,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>EXPENDITURES/ALLOCATION</b>										
Streets Projects	3,239,858	5,110,000	300,000	300,000	850,000	1,050,000	400,000	400,000	400,000	400,000
Signal Projects	-	-	-	-	-	-	-	-	-	-
Trail / Sidewalk Projects	-	372,796	-	-	-	-	-	-	-	-
Transfers out to other funds/Debt Service	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPEND/ALLOCATIONS</b>	<b>3,239,858</b>	<b>5,482,796</b>	<b>300,000</b>	<b>300,000</b>	<b>850,000</b>	<b>1,050,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>NET REVENUE OVER (UNDER) EXPENSE</b>	<b>\$ -</b>									
<b>Fund Balance</b>	<b>\$ 16,979</b>									

In the 2024 Capital Project Fund budget it is anticipated to do \$300,000 work of street resurfacing, focusing on those streets that are requiring the most attention by public works for maintenance each year due to the condition of the streets. The 2025-2030 concept budgets resurfacing projects are also based on the condition of the streets as outlined in the Streets and Pavement Plan.



# Capital Improvement Funds Budget Summary

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

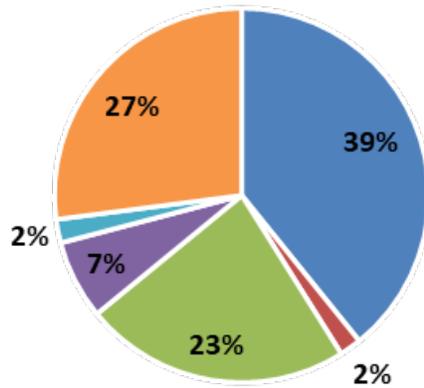
Capital Projects Fund 175	Actual			Budget
	2021	2022	2023	2024
<b>REVENUE</b>				
Intergovernmental	\$ 17,563	\$ -	\$ -	\$ -
Bond Proceeds	3,239,858	5,359,111	-	-
Interest Income	953	3,869	13,347	-
Other Revenues	41,130	-	-	-
Transfer In from Other Funds	2,948	9,769	350,477	300,000
<b>TOTAL REVENUES</b>	<b>3,302,452</b>	<b>5,372,749</b>	<b>363,824</b>	<b>300,000</b>
<b>EXPENDITURES/ALLOCATION</b>				
Streets Projects	2,298,784	4,393,057	1,472,761	300,000
Transfers out to other funds/Debt Service	172,503	564,804	-	-
<b>TOTAL EXPEND/ALLOCATIONS</b>	<b>2,471,287</b>	<b>4,957,861</b>	<b>1,472,761</b>	<b>300,000</b>
<b>NET REVENUE OVER (UNDER) EXPENSE</b>				
	<b>\$ 831,165</b>	<b>\$ 414,888</b>	<b>\$(1,108,937)</b>	<b>\$ -</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Fund Balance</b>	<b>\$ 862,697</b>	<b>\$ 1,277,585</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>

# Debt Service Funds Budget Summary

## G O Debt Services Funds (not including Enterprise fund Debt) TOTAL DEBT PAYMENT O/S

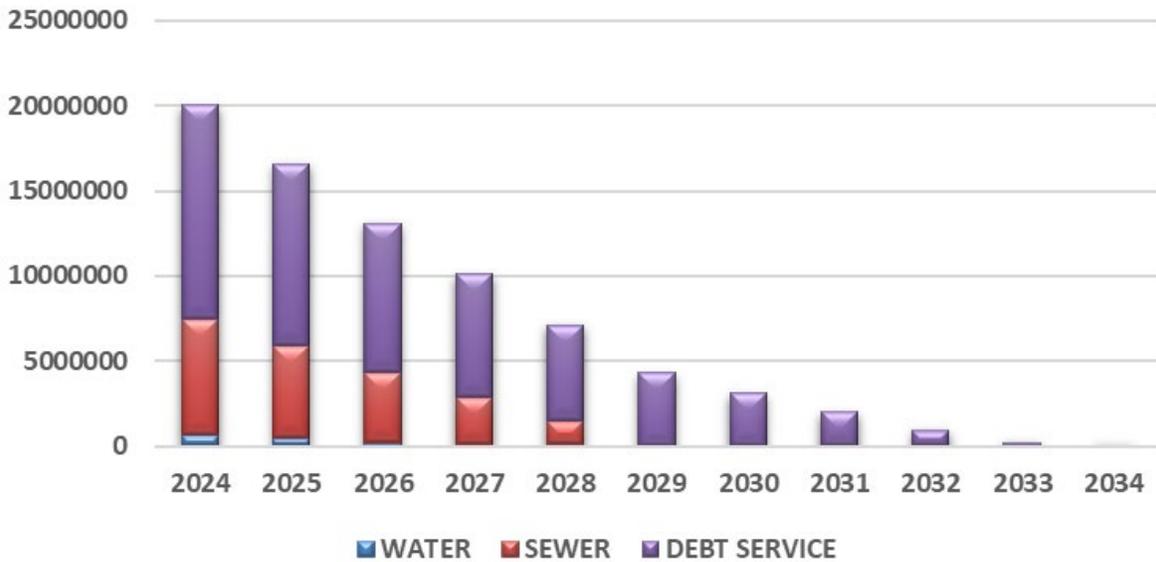
REVENUES	2022 Adopted Budget	2023 Budget	2024 Budget
<b>Description</b>			
Property Taxes	\$ 1,359,098	\$ 1,086,357	\$ 877,276
Tax Increment	42,000	42,000	42,000
Special Assessments	355,059	326,462	515,328
State Aid	151,391	152,242	152,913
Intergovernmental	47,206	46,357	45,427
Investment Interest	3,187	2,773	2,108
<b>Total Revenues</b>	<b>1,957,941</b>	<b>1,656,191</b>	<b>1,635,052</b>
<b>EXPENDITURES</b>			
Debt Principal Payments	1,638,063	1,755,000	2,028,000
Debt Interest Payments	291,636	483,533	353,250
Other (Interfund Loans & Escrow payments)	41,641	40,116	38,963
<b>Total Expenditures</b>	<b>1,971,340</b>	<b>2,278,649</b>	<b>2,420,213</b>
<b>OTHER USES</b>			
<b>Transfers In</b>	<b>113,063</b>	<b>113,063</b>	<b>209,235</b>
Transfers Out	(38,220)	(74,084)	(36,120)
<b>Total Other Uses</b>	<b>74,843</b>	<b>38,979</b>	<b>173,115</b>

## Debt Service Payment - \$2,381,250



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

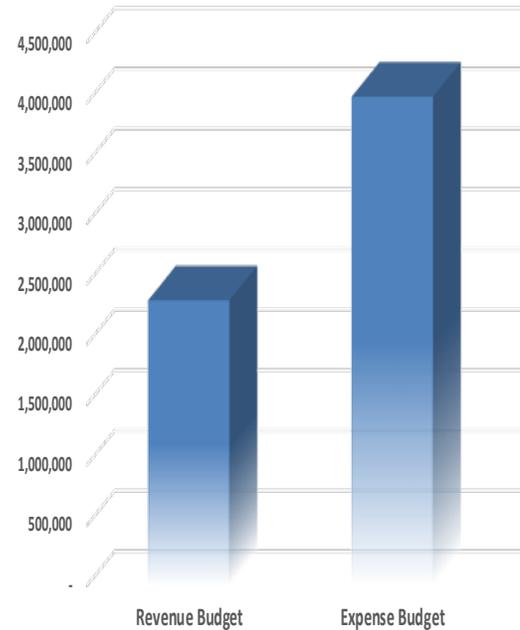
## Outstanding Debt - Principal and Interest



# Enterprise Funds Summary

## Water Fund

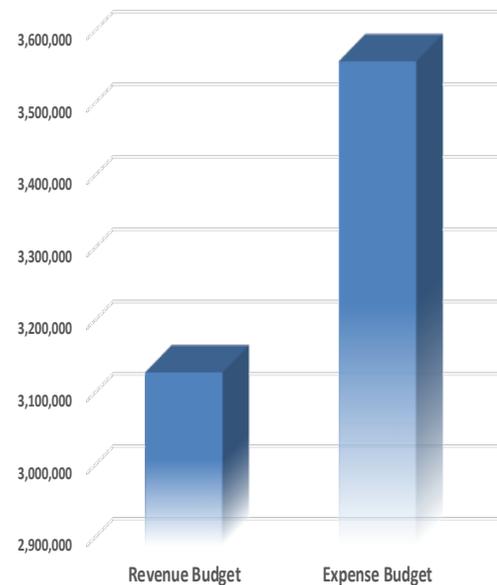
	Water Fund			
	2023-2024			
	2023	2024		
<u>Revenue Budget</u>	<u>Budget</u>	<u>Adopted Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Utilities Revenues	\$ 2,409,838	\$ 2,352,071	\$ (57,767)	-2.40%
Other Revenues	6,000	11,000	5,000	83.33%
<b>Total Revenues</b>	<b>\$ 2,415,838</b>	<b>\$ 2,363,071</b>	<b>\$ (52,767)</b>	<b>-2.18%</b>
	-	-	-	-
<u>Expense Budget</u>				
Personnel	\$ 731,182	\$ 759,299	\$ 28,117	3.85%
Professional Services	58,350	62,500	4,150	7.11%
Operations	495,819	742,252	246,434	49.70%
Capital/Transfers	278,000	1,523,000	1,245,000	447.84%
Debt	83,943	26,756	(57,187)	-68.13%
Depreciation	996,284	936,255	(60,030)	-6.03%
<b>Total Expenses</b>	<b>\$ 2,643,578</b>	<b>\$ 4,050,062</b>	<b>\$ 1,406,484</b>	<b>53.20%</b>
	-	-	-	-
<b>Net Income/(Loss) with Depreciation</b>	<b>\$ (227,740)</b>	<b>\$ (1,686,991)</b>		
	-	-	-	-
<b>Projected Ending Cash</b>	<b>\$ 1,208,190</b>	<b>\$ (193,884)</b>		



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

## Sewer Fund

	Sewer Fund			
	2023-2024			
	2023	2024		
<u>Revenue Budget</u>	<u>Budget</u>	<u>Adopted Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Utilities Revenues	\$ 3,200,355	\$ 3,133,388	\$ (66,967)	-2.09%
Other Revenues	2,000	6,000	4,000	200.00%
<b>Total Revenues</b>	<b>\$ 3,202,355</b>	<b>\$ 3,139,388</b>	<b>\$ (62,967)</b>	<b>-1.97%</b>
	-	-	-	-
<u>Expense Budget</u>				
Personnel	\$ 731,474	\$ 759,299	\$ 27,825	3.80%
Professional Services	42,900	47,000	4,100	9.56%
Operations	877,545	930,320	52,775	6.01%
Capital/Transfers	180,000	200,000	20,000	11.11%
Debt	236,046	210,079	(25,967)	-11.00%
Depreciation	1,422,595	1,422,595	-	0.00%
<b>Total Expenses</b>	<b>\$ 3,490,560</b>	<b>\$ 3,569,293</b>	<b>\$ 78,733</b>	<b>2.26%</b>
	-	-	-	-
<b>Net Income/(Loss) with Depreciation</b>	<b>\$ (288,205)</b>	<b>\$ (429,905)</b>		
	-	-	-	-
<b>Projected Ending Cash</b>	<b>\$ 3,654,967</b>	<b>\$ 3,553,995</b>		

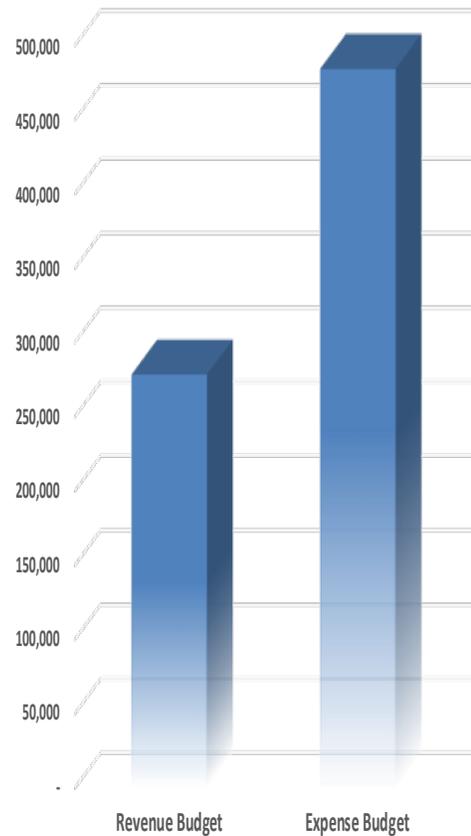


\*\*projected cash balance is after principal debt payments are made

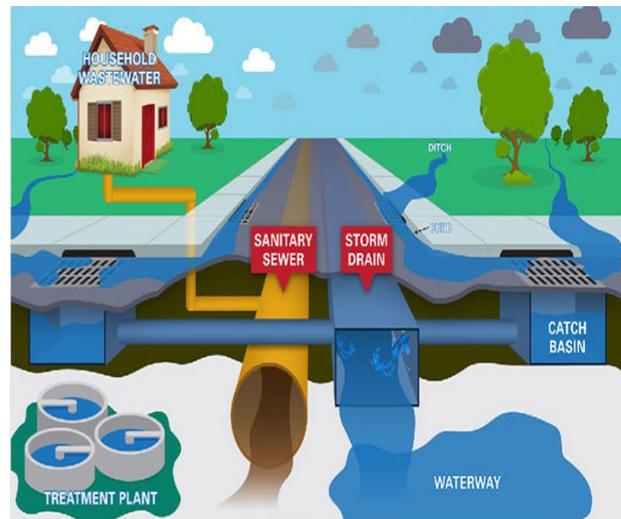
# Storm Water Fund

## Storm Water Fund

	2023-2024			
	2023 Budget	2024 Adopted Budget	\$ Change	% Change
<b>Revenue Budget</b>				
Utilities Revenues	\$ 272,531	\$ 272,331	\$ (200)	-0.07%
Other Revenues	3,000	6,000	3,000	100.00%
<b>Total Revenues</b>	<b>\$ 275,531</b>	<b>\$ 278,331</b>	<b>\$ 2,800</b>	<b>1.02%</b>
<b>Expense Budget</b>				
Personnel	\$ 169,149	\$ 161,438	\$ (7,711)	-4.56%
Professional Services	2,720	3,500	780	28.68%
Operations	20,175	26,675	6,500	32.22%
Capital/Transfers	30,000	30,000	-	0.00%
Debt	64,641	35,241	(29,400)	-45.48%
Depreciation	227,329	227,329	-	0.00%
<b>Total Expenses</b>	<b>\$ 514,014</b>	<b>\$ 484,183</b>	<b>\$ (29,831)</b>	<b>-5.80%</b>
<b>Net Income/(Loss) with Depreciation</b>	<b>\$ (238,483)</b>	<b>\$ (205,852)</b>		
<b>Projected Ending Cash</b>	<b>\$ 278,188</b>	<b>\$ 299,665</b>		



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



# Enterprise Funds Summary – Continued

## Rates for 2024

Remain flat for 2024 budget cycle

WATER USAGE RATES - RESIDENTIAL, MULTI-FAMILY, IRRIGATION										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate Tier 1 (per 1,000)	4.30	4.30	4.30	4.30	4.34	4.38	4.43	4.47	4.52	4.56
Annual % Increase	3%	0%	0%	0%	1%	1%	1%	1%	1%	1%

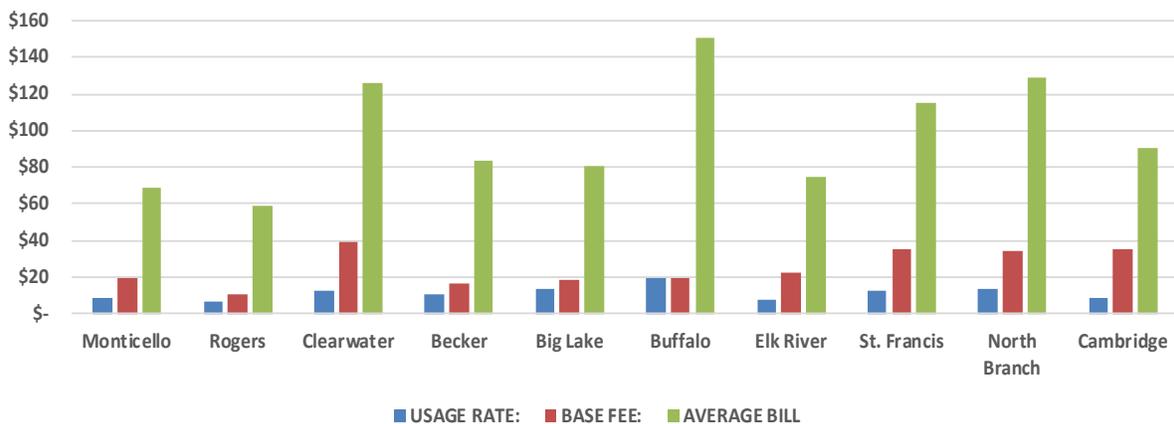
WATER USAGE RATES - COMMERCIAL										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate Tier 1 (per 1,000)	2.65	2.65	2.65	2.65	2.67	2.69	2.72	2.75	2.78	2.80
Annual % Increase	3%	0%	0%	0%	1%	1%	1%	1%	1%	1%

SEWER USAGE- RESIDENTIAL, MULTI-FAMILY, COMMERCIAL										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate Tier 1 (per 1,000)	8.99	8.99	9.17	9.17	10.09	11.09	12.20	13.42	14.77	16.24
Annual % Increase	1%	0%	2%	0%	10%	10%	10%	10%	10%	10%

WATER USAGE RATES - MUNICIPAL - GENERAL FUND										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate (per 1,000)	9.40	10.34	10.86	11.40	11.97	12.57	13.20	13.86	14.55	15.28
Annual % Increase	20%	10%	5%	5%	5%	5%	5%	5%	5%	5%

SEWER USAGE RATES - MUNICIPAL - GENERAL FUND										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate (per 1,000)	11.63	11.63	11.63	11.63	12.22	12.83	12.83	12.83	12.83	12.83
Annual % Increase	0%	0%	0%	0%	5%	5%	0%	0%	0%	0%

### Rate Comparisons

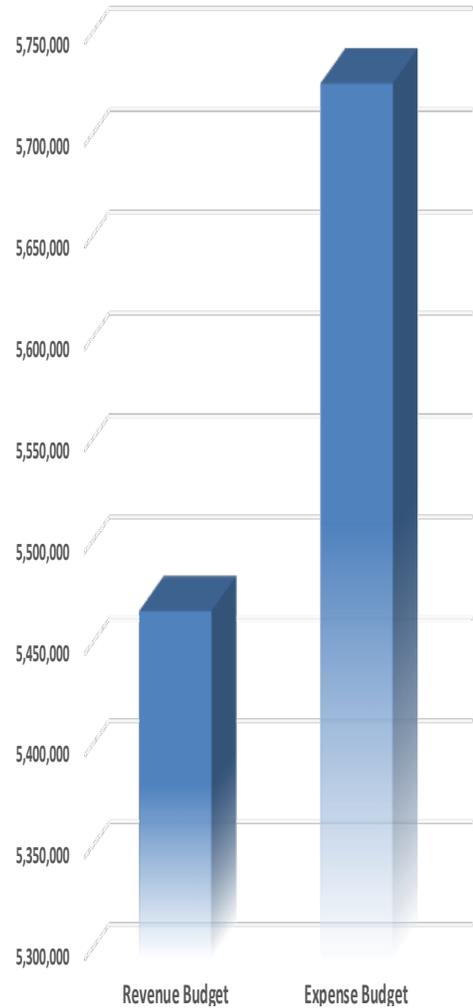


# Enterprise Funds Summary – Continued

## Liquor Fund

### Liquor Store Fund

	2023-2024			
	2023 Budget	2024 Adopted Budget	\$ Change	% Change
<b>Sales</b>				
Gross Sales	\$ 5,305,977	\$ 5,486,991	\$ 181,014	3.41%
Less Loyalty Program	(26,250)	(27,563)	(1,313)	5.00%
Cost of Sales	4,012,917	4,048,673	35,756	0.89%
<b>Gross Profit</b>	<b>\$ 1,266,810</b>	<b>\$ 1,410,756</b>	<b>\$ 143,946</b>	<b>11.36%</b>
<b>Gross Profit %</b>	<b>24%</b>	<b>26%</b>		
<b>Revenue Budget</b>				
Gross Sales	\$ 5,279,727	\$ 5,459,429	\$ 179,702	3.40%
Other Revenues	10,615	11,625	1,010	9.51%
<b>Total Revenues</b>	<b>\$ 5,290,342</b>	<b>\$ 5,471,054</b>	<b>\$ 180,712</b>	<b>3.42%</b>
<b>Expense Budget</b>				
Personnel	\$ 805,322	\$ 852,099	\$ 46,777	5.81%
Professional Services	6,811	7,600	789	11.58%
Operations	246,745	264,277	17,532	7.11%
Cost of Sales	4,012,917	4,048,673	35,756	0.89%
Capital/Transfers	485,000	485,000	-	0.00%
Debt	-	-	-	100.00%
Depreciation	60,000	72,600	12,600	21.00%
<b>Total Expenses</b>	<b>\$ 5,616,795</b>	<b>\$ 5,730,249</b>	<b>\$ 113,454</b>	<b>2.02%</b>
<b>Net Income/(Loss) with Depreciation and Transfer</b>	<b>\$ (326,453)</b>	<b>\$ (259,195)</b>		
<b>Projected Ending Cash</b>	<b>\$ 737,097</b>	<b>\$ 550,502</b>		
Net profit before transfer to General Fund	\$ 190,805			
Net profit % before transfer	3%			
Labor Cost % to Sales	16%			
Projected Cash balance as % to Budget	10%			

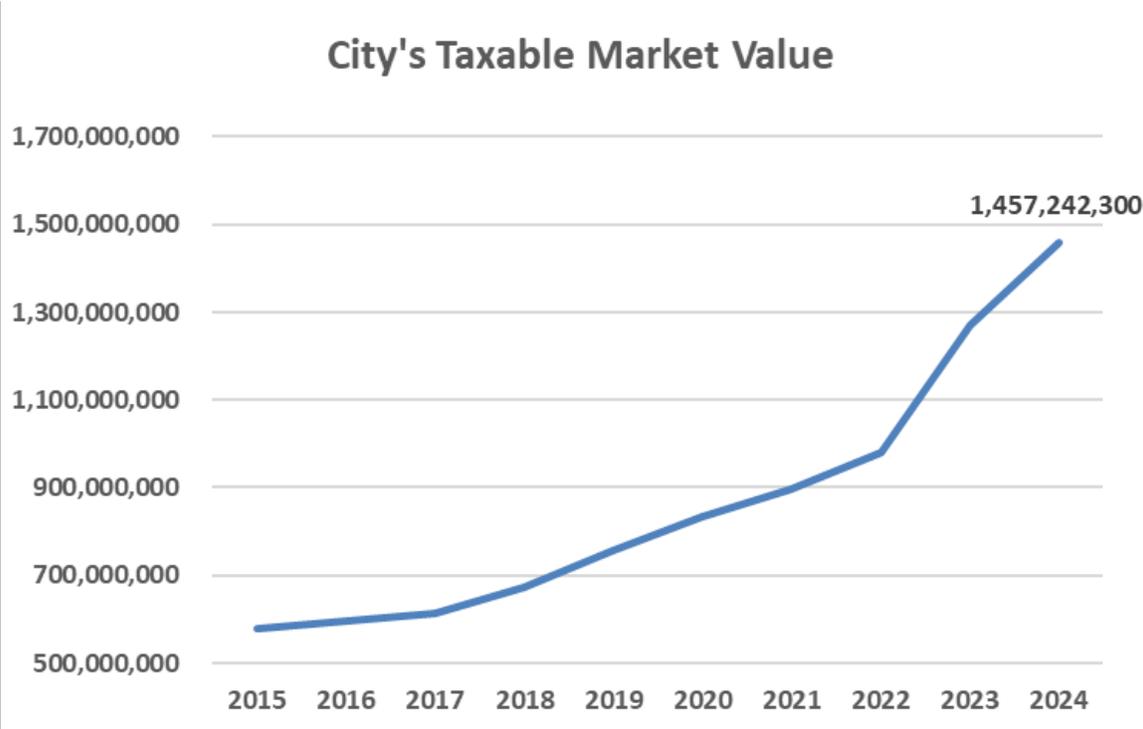


**Profits back into the community**

# 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 15%, to over \$1.4 billion. When taxable market value increase, then the City tax capacity increases which has an effect on the City’s tax rate. As indicated earlier, the City’s tax rate is what is used to calculate the portion of each parcel’s allocation towards the total levied funds needed by the City.

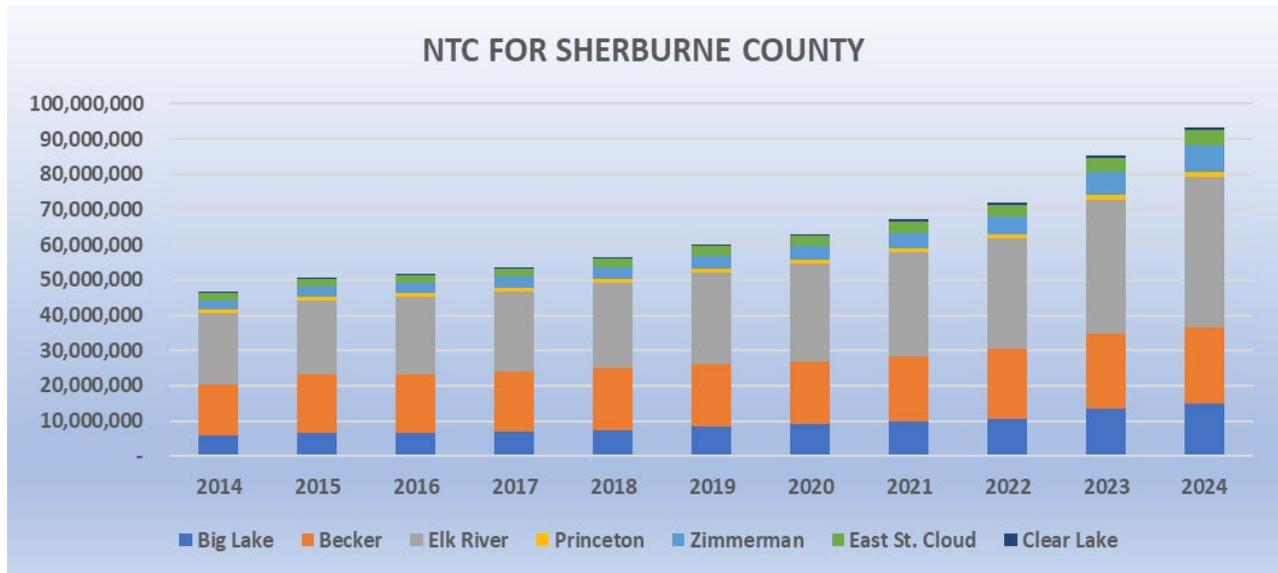


The County assessor determines the market value the year before taxes is payable, this was done in January of 2023 for the 2024 taxes. The information used to determine the market value would have been the new construction, improvements to existing property and sales of property from October 2021 to September 30, 2022. In addition, the market values must be within 90 – 105% of the actual sale prices made during the same time frame. For the City, the net tax capacity has increased by 11%, of which approximately 2% is new construction. From 2015 until 2024 taxable values have increased 127% or an average of 10% per year.

## Net Tax Capacity Value

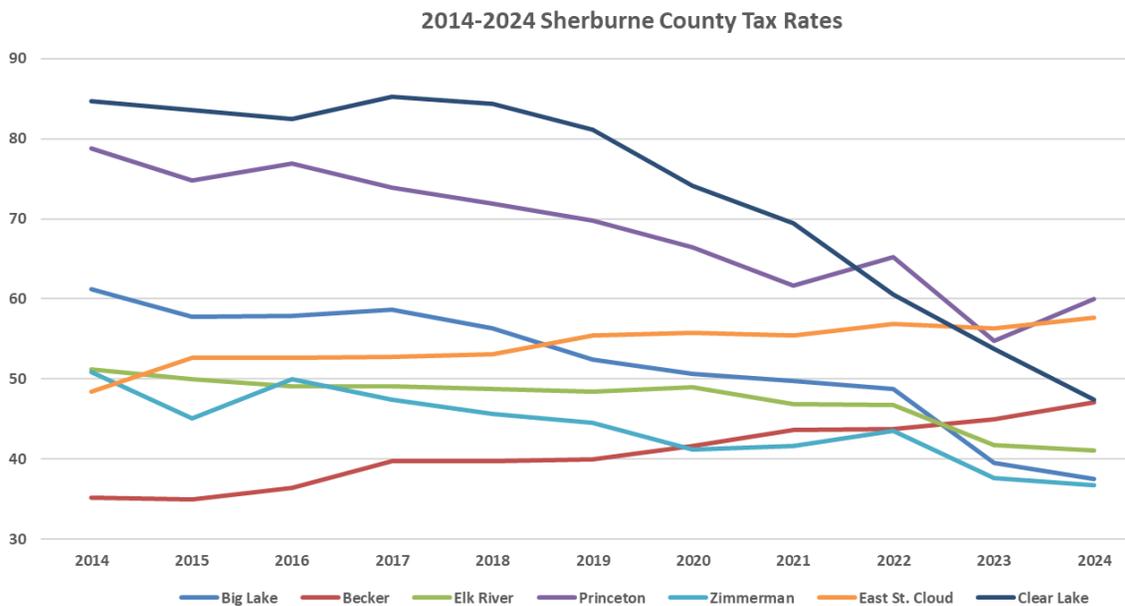
The City’s Net Tax Capacity Value (net tax capacity of all taxable parcels within the City, excluding property located in a tax increment financing district) is used to calculate the City’s tax rate. As the taxable market value increases the City’s net tax capacity will increase.

For Sherburne County, Big Lake’s net tax capacity is 16% of the total 93,277,090 net tax capacity value or 14,957,245. Big Lake’s net tax capacity values are the third largest capacity values in the county. The other cities that are in the top three of net tax capacity values are Elk River, which makes up 46% and Becker, which makes up 23%, both of these cities have a larger commercial/industrial base then the City of Big Lake.



### City Tax Rate Comparison

The following table shows a comparison of City tax rates from 2014 through 2024 as proposed, with other Sherburne County cities. Final adopted rates for 2024 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 2023 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 second lowest out of the seven county cities. This information will be collected for 2024 when the information is available. Big Lake’s comparison to the seven county cities will likely remain similar for the year 2023.

<b>Tax Rate Comparisons</b>	<b>Adopted 2023 Tax Rate</b>
City of Zimmerman	36.812
City of Becker	44.926
City of Elk River	39.700
City of Big Lake	38.545
City of East St. Cloud	51.633
City of Princeton	54.783
City of Clear Lake	53.794
<b>Average</b>	<b>45.74</b>

### 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

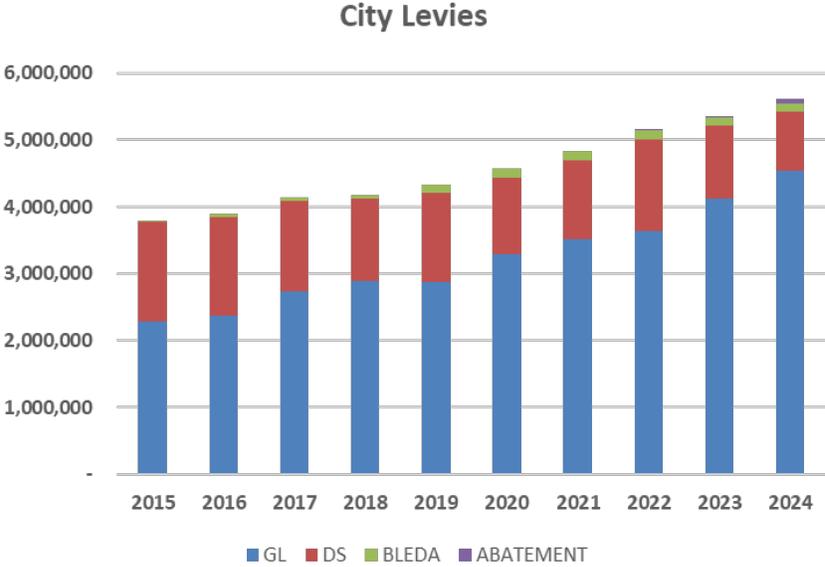
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## FIVE YEAR FINANCIAL PLAN

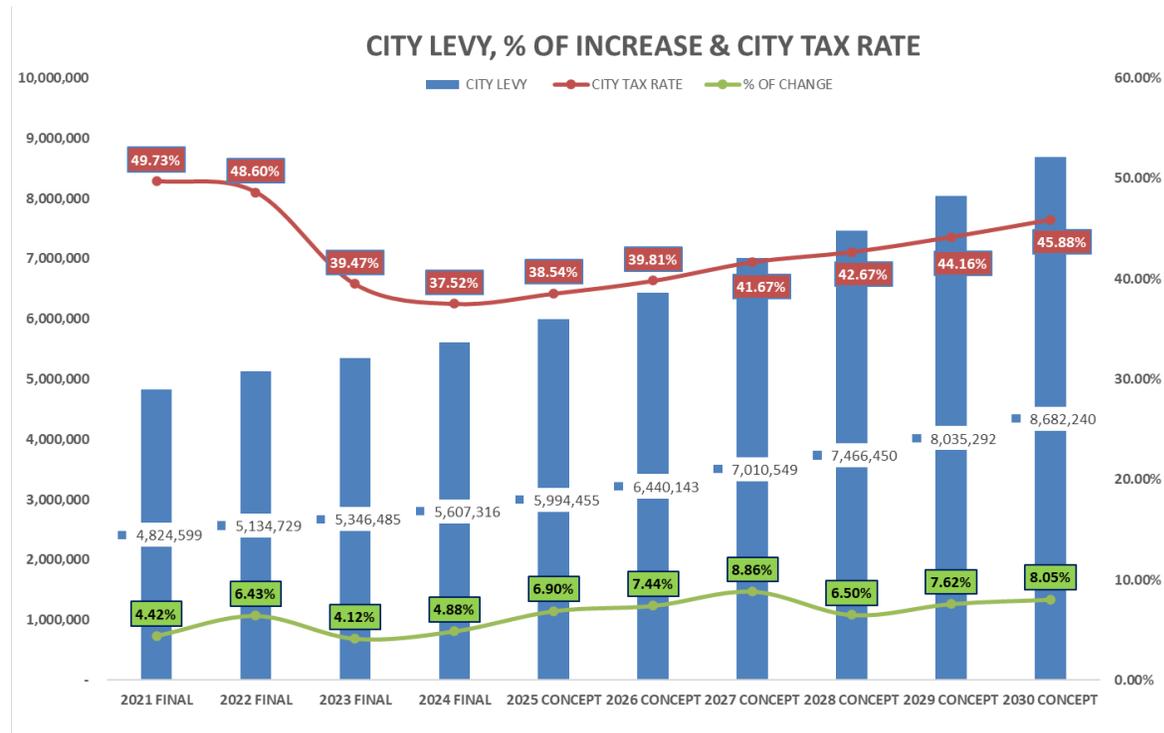
# City of Big Lake Levy Long-Term Planning

The property taxes received are allocated in four different ways, the majority is in the General Fund Levy, which for 2024 represents 81% 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 2024 this levy represents 16% 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 property tax abatements, these are for Lupulin and Premier Marine projects. The total levy for the City of Big Lake including the Big Lake Economic Development for the 2024 Budget is \$5,607,316. This is an increase of 4.88% over 2023.



For the long-term planning, the assumptions used are that the tax capacity would increase 3%, beginning in 2023 a portion of the Franchise Fees received from Utility Companies were transferred to the Capital Improvement Funds for Street Improvements and Park and Trail Improvements. This transfer would continue on through the concept budgets, therefore the General Levy would increase an additional \$400,000 and an additional \$100,000 for the property tax abatement that was approved in 2022 and 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 concept budgets indicate that the franchise fees could be phased out as of 2029. Additional staff needs for the Streets & Parks, Engineering, Police Department and Water and Wastewater Division were included in the concept budgets for years 2025 and beyond. The increase to the total levy would range from 6% to 9% range, which would take into consideration the growth anticipated for upcoming years. In 2026, there is an anticipated increase to the Big Lake Economic Authority levy of \$30,000 to a levy amount of \$160,000 and then in 2027 an additional increase of \$50,000 and in 2029 an increase of \$40,000 to bring the levy amount of \$250,000 for 2029 concept year and beyond. Below is a graph indicating the estimated levy for the City of Big Lake through 2030, as indicated in the graph the General Fund Levy estimated increase is an average of 9% per year. The long-term plan **does not** take into consideration if City Hall is relocated and an increase to the debt levy would be needed to facility the move as not enough information is known at this time to determine the need.

## 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 \$4.34M in total fund balance at year end 2023, and an estimated fund balance for 2024 of \$4.4 million. The unassigned fund balance must be at 42% - 50% of the next year’s expenditure budget per the City’s financial policies.

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

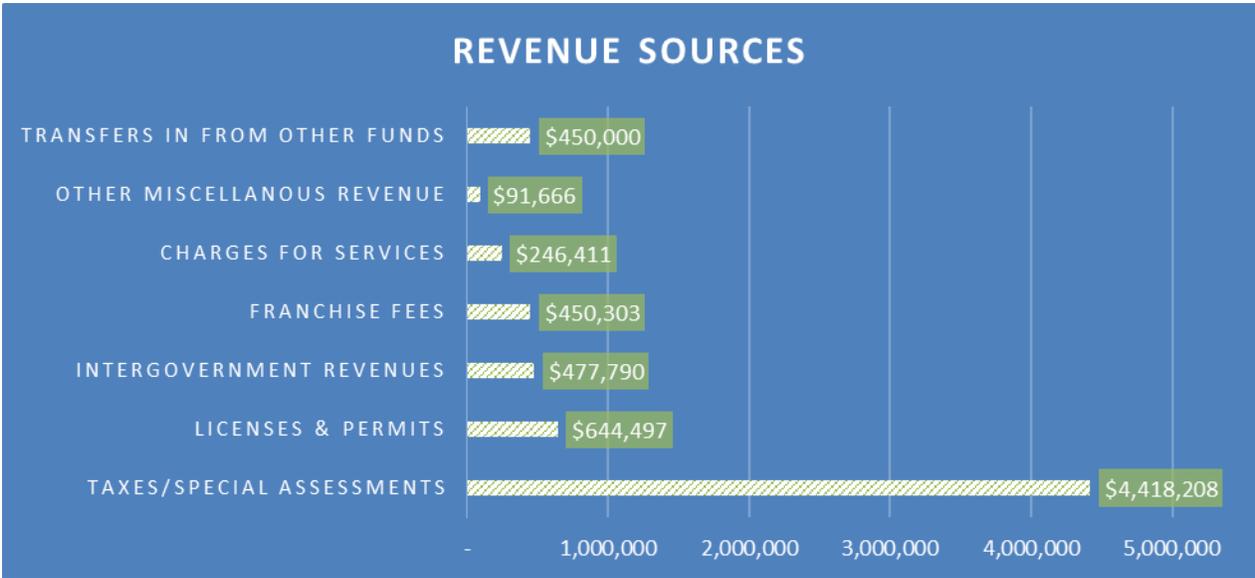
<b>Fund Balance</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024 Budget</b>
Nonspendable	\$ 93,872	\$ 99,339	\$ 101,247	\$ 114,388	\$ 120,107
Restricted	-	-	-	-	-
Assigned	75,325	84,332	65,748	96,668	101,501
Unassigned	3,746,172	3,908,801	3,596,606	4,132,226	4,182,226
<b>Total Fund Balance</b>	<b>\$ 3,915,369</b>	<b>\$ 4,092,472</b>	<b>\$ 3,763,601</b>	<b>\$ 4,343,282</b>	<b>\$ 4,403,835</b>

**Unassigned Fund Balance Policy**  
**Must maintain 42% - 50% of the next year’s expenditure budget**

<b>Fund Balance</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Expenditure Budget for next year	\$ 5,416,062	\$ 5,723,889	\$ 6,295,651	\$ 6,778,875	\$ 7,345,231
Policy Minimum Requirement 42% - 50%	2,708,031	2,861,945	3,147,826	3,389,438	3,672,616
Projected Ending Fund Balance to Expenditures	72.29%	71.50%	59.78%	64.07%	59.96%

**Source of Funds**

The primary source of funding for the General Fund is the property tax. Property taxes represent approximately 65% 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 \$4,542,990, this is an increase of \$424,912 from the 2023 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 10.32% increase over 2023. 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 \$4,415,208.

The City’s average residential values increased by 6% over 2023. Commercial/Industrial average values increased by 2% from 2023. Apartment average values increased by 12%

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 \$644,497 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 2024 and beyond are based on an average year of only 25-30 new single-family home permits and this line item will be carefully monitored and changes in estimates recommended as needed.

**Charges for Services**

Charges for services revenue of approximately \$246,411 for the General Fund represents approximately 4% of the General Fund revenues. This estimate is approximately \$18,174 lower than the 2023 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 2023, one lease expired and was not renewed. In addition, beginning in 2023 the fleet department began maintaining the fire department’s equipment and billed the department for the cost of service. For future planning this is a minimal increase. For 2023, there was a budgeted decrease in lease rental for the space that 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 \$47,100 for the General Fund represents less than 1% of the General Fund revenues, the estimate is based on results of recent years. This is below the 2023 budget estimate, due to decrease in court fines and 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 \$477,790 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 \$450,303 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 2024 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 2024 \$270,000 of these funds will be transferred to the Capital Improvement fund for Street Maintenance. In addition, the long-term planning takes into consideration the franchise fees ending in 2029.

## **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 2024 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.

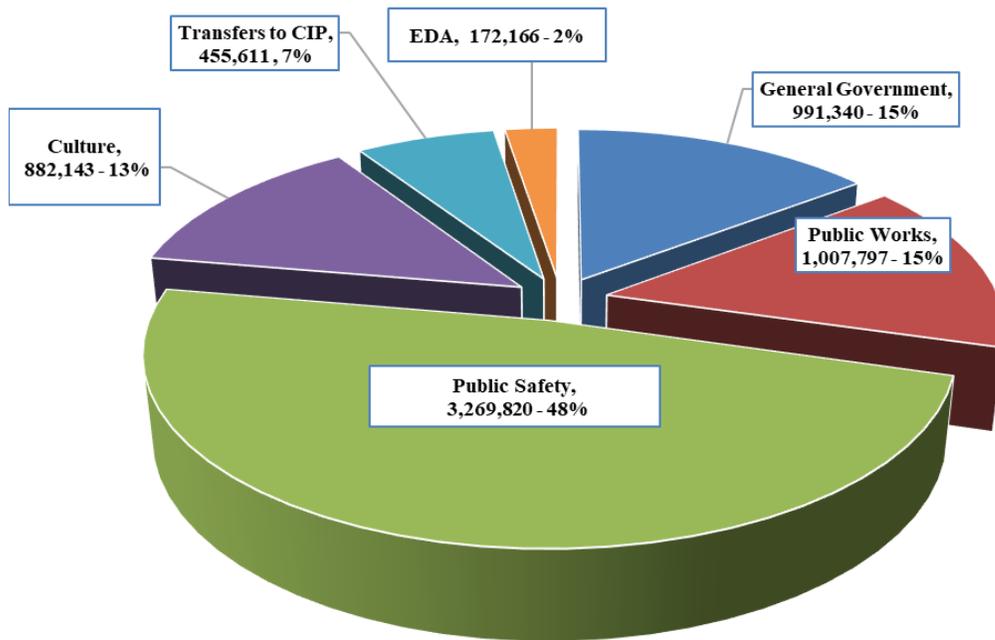
For future projections, the transfer is estimated at approximately \$450,000, however this will have to be monitored each year and estimated adjusted based on the profits of the Liquor Store.

## **Use of Designed Assigned Fund Balance**

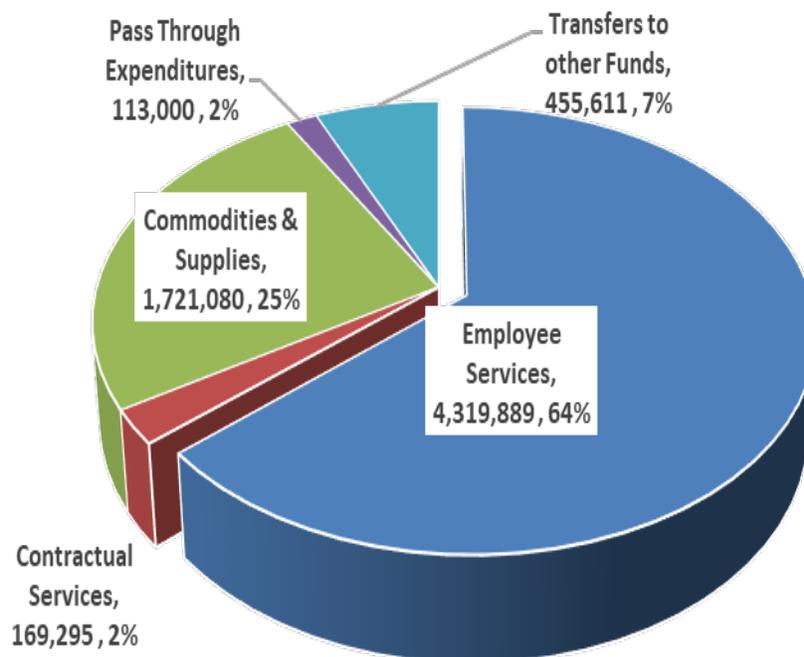
Budget use of assigned fund balance in 2024 is \$3,566 and the final year for this allocation. These funds are prior years donations for the contribution to the reading in the park provided by Early Childhood Family Education (ECFE) program. Each year Council allows staff to allocate remaining donations 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. For long-term planning, the council has only committed to \$10,000 in 2024 and \$5,000 in 2025 for this program. Staff will have to bring forward any recommendations for this program and how to fund for 2026 and beyond.

## 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 2023 to 2024 is provided.



## **Employee Services (Personnel Costs)**

Employee services 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 3% increase. The City Council approved an Advance Resignation Notice program with an annual budget of \$7,500. 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 in 2023 substantially for the public safety division, it is projected that the rates increase again in 2024 of approximately 10% 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 was an additional 3-6% increase above the current pay scale. For planning purposes additional staff was allocated for the police department (2024), streets & parks (2025), engineering (2025) and the water and wastewater division (2025). The 2024 budget as well as the concept budgets were increased due to the state mandated benefits. These mandates include the Sick and Safe Leave Act beginning in 2024 and the Mn Paid Family and Medical Leave Act to begin in 2026. For the 2024 budget the total employee services cost for the general fund only is estimated at an 8.41% increase over 2023. For the City as a whole the increase is 6.87%, this does reflect the decrease in worker compensation and overtime wages due to the additional police staff budgeted for 2024 and the changed in allocation between the enterprise funds and the general fund.

In 2024 the City budgeted an additional \$25,000 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 2027 increasing to \$27,000 for election pay.

For the Five-year plan, the personnel expenditures are projected at an annual 6.5% increase, except for 2025 which is projected at a 11.79% due to the additional staff recommendations for streets & parks division and the engineering department and then in 2027 an additional staff member is recommended for the streets & parks division, which then has a projection of 8.04% increase.

## **Contractual Services (professional services)**

Legal, auditing, informational technology and other consultants are included in professional contractual services and represents approximately 2% of the total General Fund expenditures budget. The 2024 budget estimates are \$169,295 or 1% increase from the 2023 budget, due to the increase in legal fees and medical exams for new hires in the police department. Future years' professional services expenditures were projected out with a constant inflationary factor.

## **Commodities and Supplies**

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. One 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 2024 General Fund expenditure budget is a \$455,611 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. Again in 2024, there is a \$270,000 transfer of the Franchise fees to the Street Maintenance CIP Fund and the \$100,000 transfer to the Parks and Trail CIP. Then beginning in 2026 the transfer of the decrease in the debt levy will be an additional \$130,000 transfer to the Capital Improvement Funds. The goal is that by 2030 the transfer to the Capital Improvement Funds for Street Maintenance/Improvements or other improvements will be \$700,000 a year. This can change if the need to bond for a new City Hall is realized.

**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 42% - 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 42% - 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								
	2021	2022	2023	2024	+/- to last year	2025	2026	2027	2028	2029	2030
<b>REVENUE</b>											
Taxes	\$ 3,538,948	\$ 3,585,720	\$ 3,998,934	\$ 4,415,208	\$ 416,274	\$ 4,854,962	\$ 5,309,439	\$ 5,518,130	\$ 5,968,261	\$ 6,684,266	\$ 7,316,698
Special assessments	5,167	5,040	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000
Licenses and permits	730,551	798,583	567,339	644,497	77,158	735,543	826,588	917,636	1,008,684	1,099,732	1,190,780
Intergovernmental revenues	473,421	506,759	467,790	477,790	10,000	477,961	478,143	478,335	459,935	459,935	459,935
Franchise Fees	444,204	454,572	447,903	450,303	2,400	452,703	455,103	457,503	459,903	-	-
Charges for services	283,444	307,555	264,585	246,411	(18,174)	251,378	253,919	256,414	258,983	261,508	264,107
Fines and forfeitures	47,332	33,032	62,100	47,100	(15,000)	49,250	51,250	53,250	55,250	57,250	59,250
Interest earnings	(138,686)	(576,434)	17,000	37,000	20,000	37,000	37,000	37,000	37,000	37,000	37,000
Contributions/Donations	16,103	37,555	4,500	1,500	(3,000)	1,500	1,500	1,500	1,500	1,500	1,500
Miscellaneous revenue	19,740	37,134	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500	2,500
Transfer In from Other Funds	450,000	506,842	450,000	450,000	-	450,000	450,000	450,000	450,000	450,000	450,000
Total Current year revenues	5,870,224	5,696,358	6,285,651	6,775,309	489,658	7,315,797	7,868,441	8,175,268	8,705,016	9,056,691	9,784,770
Prior year Donations - Designed Fund Balance	7,906	8,920	10,000	3,566	(6,434)	-	-	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES BUDGET</b>	<b>\$ 5,878,130</b>	<b>\$ 5,705,278</b>	<b>\$ 6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$ 483,224</b>	<b>\$ 7,315,797</b>	<b>\$ 7,868,441</b>	<b>\$ 8,175,268</b>	<b>\$ 8,705,016</b>	<b>\$ 9,056,691</b>	<b>\$ 9,784,770</b>
<b>EXPENDITURES</b>											
Mayor/Council	\$ 31,867	\$ 38,180	\$ 32,956	\$ 33,426	\$ 470	\$ 33,463	\$ 33,498	\$ 33,536	\$ 33,574	\$ 33,614	\$ 33,655
Planning and Zoning	167,432	180,783	207,068	223,568	16,500	236,591	249,259	262,685	276,915	291,998	307,984
Elections	9,048	17,238	2,000	36,100	34,100	2,000	34,100	2,000	39,100	2,000	35,100
Administration and Finance	559,701	592,785	573,857	558,845	(15,012)	583,558	609,456	636,934	666,096	697,054	729,929
IT - Computer/Software/Maintenance	90,881	95,715	125,225	139,399	14,174	151,269	157,260	149,572	162,623	160,837	155,478
BLCSC	64,962	57,382	67,407	72,966	5,559	75,753	78,732	81,916	85,321	88,964	92,864
EDA	97,040	59,881	164,375	172,166	7,791	182,196	191,967	202,324	213,303	224,941	237,278
Building Inspection	224,328	255,590	237,418	238,921	1,503	258,941	271,829	285,476	299,927	315,231	331,438
Engineering	86,329	89,521	104,564	110,854	6,290	144,920	152,420	160,368	168,790	177,715	187,172
Streets	498,131	556,744	626,889	680,547	53,658	771,820	819,655	923,538	982,518	1,046,218	1,115,044
Fleet Maintenance	123,619	167,523	189,154	216,396	27,242	226,492	236,712	247,524	258,961	271,061	283,864
Parks	514,999	585,688	615,865	688,855	72,990	777,593	813,995	904,932	949,281	996,472	1,046,698
Police	2,093,778	2,241,775	2,460,670	2,693,421	232,751	2,950,611	3,120,411	3,300,910	3,492,807	3,696,852	3,913,847
Fire	309,717	324,918	325,120	337,478	12,358	342,011	345,895	351,540	356,022	361,200	366,724
Community - Recreation	94,343	103,650	114,472	120,322	5,850	120,969	121,641	127,654	134,027	140,784	147,945
Transfers out	726,938	657,872	448,611	455,611	7,000	457,611	631,611	504,361	585,750	551,750	799,750
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 5,693,113</b>	<b>\$ 6,025,245</b>	<b>\$ 6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$ 483,224</b>	<b>\$ 7,315,797</b>	<b>\$ 7,868,442</b>	<b>\$ 8,175,268</b>	<b>\$ 8,705,016</b>	<b>\$ 9,056,691</b>	<b>\$ 9,784,770</b>
<b>NET REVENUE OVER (UNDER) EXPENSE</b>	<b>\$ 185,017</b>	<b>\$ (319,967)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>
Unassigned Fund Balance - Projected	\$ 3,933,409	\$ 3,596,606	\$ 4,296,606	\$ 4,296,605		\$ 4,296,606	\$ 4,296,606	\$ 4,296,606	\$ 4,296,606	\$ 4,296,606	\$ 4,296,606
Percentage of Expenditures:											
Unassigned Fund Balance must remain 42% - 50%	65.28%	57.13%	63.38%	58.73%		58.73%	54.61%	52.56%	49.36%	47.44%	43.91%

# General Fund Five-Year Financial Plan Expenditure Budget

## Summary by Category

Category:	2023-2024											
	2022 Actual	2022 Adopted Budget	2023 Adopted Budget	2024 Final Budget	\$ Change	% Change	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
Employee Services (Personnel)	\$ 3,536,959	\$ 3,614,120	\$ 3,961,635	\$ 4,294,889	\$ 333,254	8.41%	\$ 4,801,267	\$ 5,088,025	\$ 5,497,078	\$ 5,826,999	\$ 6,177,526	\$ 6,549,977
Elections	10,998	21,000	-	25,000	25,000	100.00%	-	25,000	-	27,000	-	25,000
Contractual (professional Services)	206,283	159,442	167,650	169,295	1,645	0.98%	171,482	173,727	176,031	178,398	180,827	183,322
Commodities & Supplies	1,479,754	1,508,106	1,595,755	1,712,080	116,325	7.29%	1,763,437	1,828,079	1,875,798	1,964,869	2,024,587	2,104,722
Marketing	550	8,000	8,000	8,000	-	0.00%	8,000	8,000	8,000	8,000	8,000	8,000
Animal Control	1,974	1,000	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000	1,000	1,000
Pass Through Expenditures	130,855	96,000	113,000	113,000	-	0.00%	113,000	113,000	113,000	113,000	113,000	113,000
Transfers to other Funds	657,872	316,221	448,611	455,611	7,000	1.56%	457,611	631,611	504,361	585,750	551,750	799,750
<b>Total - Budget</b>	<b>\$6,025,245</b>	<b>\$5,723,889</b>	<b>\$6,295,651</b>	<b>\$6,778,875</b>	<b>\$ 483,224</b>	<b>7.68%</b>	<b>\$7,315,797</b>	<b>\$7,868,442</b>	<b>\$8,175,268</b>	<b>\$8,705,016</b>	<b>\$9,056,691</b>	<b>\$ 9,784,770</b>
% of budget	2022	2022	2023	2024			2025	2026	2027	2028	2029	2030
Personnel	58.70%	63.14%	62.93%	63.36%			65.63%	64.66%	67.24%	66.94%	68.21%	66.94%
Personnel - Elections	0.18%	0.37%	0.00%	0.37%			0.00%	0.32%	0.00%	0.31%	0.00%	0.26%
Professional Services	3.42%	2.79%	2.66%	2.50%			2.34%	2.21%	2.15%	2.05%	2.00%	1.87%
Operations	24.56%	26.35%	25.35%	25.26%			24.10%	23.23%	22.94%	22.57%	22.35%	21.51%
Marketing	0.01%	0.14%	0.13%	0.12%			0.11%	0.10%	0.10%	0.09%	0.09%	0.08%
Animal Control	0.03%	0.02%	0.02%	0.01%			0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Pass Through Expenditures	2.17%	1.68%	1.79%	1.67%			1.54%	1.44%	1.38%	1.30%	1.25%	1.15%
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	10.92%	5.52%	7.13%	6.72%			6.26%	8.03%	6.17%	6.73%	6.09%	8.17%
	100.00%	100.00%	100.00%	100.00%			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

## Summary by Service

Service	2023-2024										
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	\$ Change	% Change	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
<b>General Government</b>											
Mayor/Council	\$ 38,180	\$ 32,956	\$ 33,426	470	1.43%	\$ 33,463	\$ 33,498	\$ 33,536	\$ 33,574	\$ 33,614	\$ 33,655
Planning	180,783	207,068	223,568	16,500	7.97%	236,591	249,259	262,685	276,915	291,998	307,984
Elections	17,238	4,000	36,100	32,100	802.50%	8,000	34,100	8,000	39,100	8,000	35,100
Administration/Finance	1,102,625	868,857	853,845	(15,012)	-1.73%	878,558	1,084,456	1,061,934	1,191,096	1,122,054	1,454,929
IT - Computer/Software/Maintenance	106,382	135,225	158,399	23,174	17.14%	161,269	167,260	159,572	172,623	170,837	174,478
<b>Total General Government</b>	<b>1,445,208</b>	<b>1,248,106</b>	<b>1,305,338</b>	<b>57,232</b>	<b>4.59%</b>	<b>1,317,880</b>	<b>1,568,573</b>	<b>1,525,726</b>	<b>1,713,309</b>	<b>1,626,504</b>	<b>2,006,147</b>
<b>Public Safety</b>											
Police	2,308,214	2,473,281	2,706,032	232,751	9.41%	2,963,222	3,133,022	3,313,521	3,492,807	3,756,852	3,913,847
Fire	324,918	325,120	337,478	12,358	3.80%	342,011	345,895	351,540	356,022	361,200	366,724
Building	255,590	237,418	238,921	1,503	0.63%	258,941	271,829	285,476	299,927	315,231	331,438
<b>Total Public Safety</b>	<b>2,888,722</b>	<b>3,035,819</b>	<b>3,282,431</b>	<b>246,612</b>	<b>8.12%</b>	<b>3,564,174</b>	<b>3,750,746</b>	<b>3,950,537</b>	<b>4,148,756</b>	<b>4,433,282</b>	<b>4,612,009</b>
<b>Streets &amp; Highways</b>											
Engineering	89,521	104,564	110,854	6,290	6.02%	144,920	152,420	160,368	168,790	177,715	187,172
Fleet Maintenance	167,523	189,154	216,396	27,242	14.40%	226,492	236,712	247,524	258,961	271,061	283,864
Streets	591,921	631,890	685,547	53,657	8.49%	776,820	824,655	928,538	987,518	1,051,218	1,120,044
<b>Total Streets &amp; Highways</b>	<b>848,965</b>	<b>925,608</b>	<b>1,012,797</b>	<b>87,189</b>	<b>9.42%</b>	<b>1,148,232</b>	<b>1,213,788</b>	<b>1,336,429</b>	<b>1,415,269</b>	<b>1,499,994</b>	<b>1,591,080</b>
<b>Culture &amp; Recreation</b>											
Parks	621,438	734,865	807,855	72,990	9.93%	896,593	932,995	940,682	985,031	1,032,222	1,082,448
BLCS	57,382	67,407	72,966	5,559	8.25%	75,753	78,732	81,916	85,321	88,964	92,864
Community - Recreation (other)	103,650	119,472	125,322	5,850	4.90%	130,969	131,641	137,654	144,027	150,784	162,945
<b>Total Culture &amp; Recreation</b>	<b>782,470</b>	<b>921,744</b>	<b>1,006,143</b>	<b>84,399</b>	<b>9.16%</b>	<b>1,103,315</b>	<b>1,143,367</b>	<b>1,160,251</b>	<b>1,214,379</b>	<b>1,271,970</b>	<b>1,338,257</b>
<b>Economic Development</b>											
	59,881	164,375	172,166	7,791	4.74%	182,196	191,967	202,324	213,303	224,941	237,278
<b>Total General Fund Expenditures</b>	<b>\$6,025,245</b>	<b>\$6,295,651</b>	<b>\$ 6,778,875</b>	<b>483,224</b>	<b>7.68%</b>	<b>\$ 7,315,797</b>	<b>\$7,868,442</b>	<b>\$8,175,268</b>	<b>\$8,705,016</b>	<b>\$9,056,691</b>	<b>\$9,784,770</b>

\*\*election year

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\*\*election year

# 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 2024 as it was for 2023 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 was changed to 25% allocated to the Big Lake Economic Development authority and 75% to the General Fund. This allocation was 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 2026 at which time 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 BLEDA in the amount of \$600,00 from the Capital Improvement unallocated funds, to be used to establish a redevelopment and property acquisition fund. This fund will be used to help promote development within the City. BLEDA did purchase the building attached to City Hall, in this building there currently is a tenant. In the 2024 budget the lease revenue is budgeted as well as the expenditures associated with this tenant.

**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 2024 budget includes use of funds for the annual transfer of \$50,000 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 2024 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

LEVY AMOUNT	\$	130,000	Levy		2023-2024		Levy	Levy	Levy	Levy	Levy	Levy	
			\$130K	\$130K	\$130K	\$160K	\$210K	\$210K	\$250K	\$250K			
Account Number	Description	2021 Actual	2022 Actual	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
275-000-3101	RE & PP Taxes-Current	\$ 129,367	\$ 129,098	\$ 128,700	\$ 128,700	\$ -		\$ 128,700	\$ 158,400	\$ 207,900	\$ 207,900	\$ 247,500	\$ 247,500
275-000-3102	RE & PP Taxes-Delinquent	2,116	868	400	400	-		400	400	400	400	400	400
275-000-3155	Transfer In Revenue	100,000	600,000	-	-	-		-	-	-	-	-	-
275-000-3940	Lease/Rental/CAM	-	-	-	21,165	21,165	100.0%	21,830	22,517	23,225	23,225	23,225	23,225
275-000-3991	Leases Interest Revenue	-	-	-	2,636	2,636	100.0%	1,970	1,283	575	575	575	575
275-000-3999	Interest Earned	867	6,154	800	2,500	1,700	212.50%	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenues</b>		<b>\$ 232,350</b>	<b>\$ 736,120</b>	<b>\$ 129,900</b>	<b>\$ 155,401</b>	<b>\$ 25,501</b>	<b>19.63%</b>	<b>\$ 155,400</b>	<b>\$ 185,100</b>	<b>\$ 234,600</b>	<b>\$ 234,600</b>	<b>\$ 274,200</b>	<b>\$ 274,200</b>
<b>Projected Cash Flow Change</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>			<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Beginning Cash Balance		\$ 78,397	\$ 166,004	\$ 813,193	\$ 349,026			\$ 320,385	\$ 288,809	\$ 284,258	\$ 326,373	\$ 365,482	\$ 441,006
Projected Excess Revenue		87,607	647,189	(464,167)	(28,641)			(31,576)	(4,550)	42,115	39,109	75,523	72,146
Interfund Loan Principal Payment		-	-	-	-			-	-	-	-	-	-
<b>Projected Ending Cash</b>		<b>\$ 166,004</b>	<b>\$ 813,193</b>	<b>\$ 349,026</b>	<b>\$ 320,385</b>			<b>\$ 288,809</b>	<b>\$ 284,258</b>	<b>\$ 326,373</b>	<b>\$ 365,482</b>	<b>\$ 441,006</b>	<b>\$ 513,152</b>

### Expenditure Budget

Account Number	Description	2021 Actual	2022 Actual	2023 Final Budget	2024 Adopted Budget	2023-2024		0.35%	0.36%	0.37%	0.38%	0.39%	0.41%
						\$ Change	% Change	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
275-000-00-05-4002	Wages	\$ 55,786	\$ 26,305	\$ 31,140	\$ 32,190	\$ 1,050	3.37%	\$ 34,121	\$ 36,169	\$ 38,339	\$ 40,639	\$ 43,077	\$ 45,662
275-000-00-05-4008	Insurance Benefits (er)	3,622	2,002	4,224	4,644	420	9.94%	4,923	5,218	5,531	5,863	6,215	6,588
275-000-00-05-4009	HSA Accounts	750	219	-	-	-		750	750	750	750	750	750
275-000-00-05-4010	F.I.C.A./Medicare (er)	4,267	1,988	2,385	2,463	78	3.27%	2,610	2,767	2,933	3,109	3,295	3,493
275-000-00-05-4012	P.E.R.A. (er)	4,184	1,961	2,337	2,415	78	3.34%	2,730	2,893	3,067	3,251	3,446	3,653
275-000-00-05-4021	PFMLA	-	-	-	113	113	100.0%	119	130	142	155	170	185
275-000-00-20-4140	Audit	546	501	500	600	100	20.00%	600	600	600	600	600	600
275-000-00-20-4150	Engineering	-	-	500	500	-		500	500	500	500	500	500
275-000-00-20-4170	Legal	713	931	2,000	5,000	3,000	150.00%	5,000	5,000	5,000	5,000	5,000	5,000
275-000-00-20-4180	Other Consultants	1,000	5,218	2,000	5,000	3,000	150.00%	5,000	5,000	5,000	5,000	5,000	5,000
275-000-00-25-4120	Real Estate Taxes	-	-	-	7,752	7,752	100.0%	7,758	7,758	7,758	7,758	7,758	7,758
275-000-00-25-4134	Website	250	250	250	250	-		250	250	250	250	250	250
275-000-00-25-4209	Recording Fees	-	-	150	150	-		150	150	150	150	150	150
275-000-00-25-4212	Other Operations Expenses	-	297	50	50	-		50	50	50	50	50	50
275-000-00-25-4220	Advertising	224	1,815	1,100	500	(600)	-54.55%	500	500	500	500	500	500
275-000-00-25-4225	Sanitation/Garbage Removal	-	-	-	6,000	6,000	100.0%	6,000	6,000	6,000	6,000	6,000	6,000
275-000-00-25-4235	Postage	385	-	25	25	-		25	25	25	25	25	25
275-000-00-25-4238	Training - Edam Conference	340	660	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
275-000-00-25-4240	Travel/Mileage	-	16	-	150	150	100.0%	150	150	150	150	150	150
275-000-00-25-4243	Meals	-	13	-	100	100	100.0%	100	100	100	100	100	100
275-000-00-25-4257	Contractors Hired	-	-	500	500	-		500	500	500	500	500	500
275-000-00-25-4260	Subscriptions / Dues	717	-	-	-	-		-	-	-	-	-	-
275-000-00-25-4375	Snow Removal (lots owned)	-	-	500	500	-		-	-	-	-	-	-
275-000-00-25-4395	Signs/Banners	-	-	-	-	-		-	-	-	-	-	-
275-000-00-25-4540	Repair/Maintenance Building - held	-	-	-	2,500	2,500	100.0%	2,500	2,500	2,500	2,500	2,500	2,500
275-000-00-25-4570	Electricity	-	-	-	6,000	6,000	100.0%	6,000	6,000	6,000	6,000	6,000	6,000
275-000-00-25-4580	Natural Gas	-	-	-	3,240	3,240	100.0%	3,240	3,240	3,240	3,240	3,240	3,240
275-000-00-25-4590	Water/Sewer Utilities	-	393	-	2,400	2,400	100.0%	2,400	2,400	2,400	2,400	2,400	2,400
275-000-00-26-4222	Marketing - Communications	-	-	50,000	50,000	-		50,000	50,000	50,000	50,000	50,000	50,000
275-000-00-71-4612	Transfer to FUND 141 - Specials	46,362	46,362	45,406	50,000	4,594	10.12%	50,000	50,000	50,000	50,000	50,000	50,000
275-000-00-85-4625	Interfund Loan Interest	627	-	-	-	-		-	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 144,743</b>	<b>\$ 88,931</b>	<b>\$ 144,067</b>	<b>\$ 184,042</b>	<b>\$ 39,975</b>	<b>27.75%</b>	<b>\$ 186,976</b>	<b>\$ 189,650</b>	<b>\$ 192,485</b>	<b>\$ 195,491</b>	<b>\$ 198,677</b>	<b>\$ 202,054</b>
Excess Revenues/(deficit)		87,607	647,189	(14,167)	(28,641)	-		(31,576)	(4,550)	42,115	39,109	75,523	72,146
<b>CASH FLOW PURPOSE ONLY FOR BLEDA</b>													
275-2070	Interfund Loan Principal (IFL)	20,884	20,884	-	-	-		-	-	-	-	-	-
<b>Total Expenditures &amp; IFL</b>		<b>\$ 165,627</b>	<b>\$ 109,815</b>	<b>\$ 144,067</b>	<b>\$ 184,042</b>			<b>\$ 186,976</b>	<b>\$ 189,650</b>	<b>\$ 192,485</b>	<b>\$ 195,491</b>	<b>\$ 198,677</b>	<b>\$ 202,054</b>

**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. However, staff should continue to look for grants to support this program.

**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	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Actual	Final Budget	Adopted Budget	Concept Budget					
280-000-3160	Inter-govt Revenue	\$ 1,857	\$ 580	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
280-000-3200	Vendor Licenses	3,340	3,210	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
280-000-3203	Vendor Licenses - Winter	790	670	200	200	200	200	200	200	200	200
280-000-3230	Donations from Organization	16,350	9,350	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
280-000-3357	Farmers Market Bages	39	24	10	10	10	10	10	10	10	10
280-000-3999	Interest Earned	167	315	100	100	100	100	100	100	100	100
280-000-4200	Other Grant Proceeds	437	1,201	200	200	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	1,000	1,000
<b>Total Revenues</b>		<b>\$ 23,980</b>	<b>\$ 16,350</b>	<b>\$ 14,010</b>							

**EXPENDITURES**

Account Number	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Actual	Final Budget	Adopted Budget	Concept Budget					
280-000-00-05-4002	Wages	\$ 8,987	\$ 3,519	\$ 3,476	\$ 3,701	\$ 3,923	\$ 4,158	\$ 4,408	\$ 4,672	\$ 4,953	\$ 5,250
280-000-00-05-4008	Insurance Benefits (er)	784	327	287	312	343	378	415	457	502	553
280-000-00-05-4009	HSA Accounts	223	81	75	75	75	75	75	75	75	75
280-000-00-05-4010	F.I.C.A./Medicare (er)	687	269	268	283	300	318	337	357	379	402
280-000-00-05-4012	P.E.R.A. (er)	674	264	261	278	314	333	353	374	396	420
280-000-00-05-4021	PFMLA	-	-	-	13	14	15	15	16	17	18
280-000-00-05-4016	W/C Insurance	38	20	20	20	21	22	23	24	26	27
280-000-00-25-4110	Bank Charges	444	533	500	500	500	500	500	500	500	500
280-000-00-25-4210	Operating Supplies	567	25	150	150	150	150	150	150	150	150
280-000-00-25-4212	Other Operations Expenses	4,055	4,281	3,000	4,300	4,300	4,300	4,300	4,300	4,300	4,300
280-000-00-25-4220	Advertising	719	468	650	650	650	650	650	650	650	650
280-000-00-25-4238	Training/Schools	20	-	125	50	50	50	50	50	50	50
280-000-00-25-4257	Contractors Hired	3,170	4,150	3,500	4,300	4,300	4,300	4,300	4,300	4,300	4,300
280-000-00-25-4260	Subscriptions/Dues	670	670	670	670	670	670	670	670	670	670
<b>Total Expenditures</b>		<b>\$ 21,038</b>	<b>\$ 15,528</b>	<b>\$ 12,982</b>	<b>\$ 15,302</b>	<b>\$ 15,610</b>	<b>\$ 15,918</b>	<b>\$ 16,247</b>	<b>\$ 16,596</b>	<b>\$ 16,968</b>	<b>\$ 17,365</b>

**EXCESS REVENUES OVER EXPENDITURES**    \$ 2,942    \$ 822    \$ 1,028    \$ (1,292)    \$ (1,600)    \$ (1,908)    \$ (2,237)    \$ (2,586)    \$ (2,958)    \$ (3,355)

Projected Cash Flow Change	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Cash Balance	\$ 15,893	\$ 18,835	\$ 19,657	\$ 20,685	\$ 19,393	\$ 17,793	\$ 15,884	\$ 13,648	\$ 11,061	\$ 8,103
Projected Excess Revenue	2,942	822	1,028	(1,292)	(1,600)	(1,908)	(2,237)	(2,586)	(2,958)	(3,355)
<b>Projected Ending Cash</b>	<b>\$ 18,835</b>	<b>\$ 19,657</b>	<b>\$ 20,685</b>	<b>\$ 19,393</b>	<b>\$ 17,793</b>	<b>\$ 15,884</b>	<b>\$ 13,648</b>	<b>\$ 11,061</b>	<b>\$ 8,103</b>	<b>\$ 4,749</b>

## 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. However, staff will need to research grants to sustain this program or council will have to approve an additional increase from the general fund beginning in 2025.

### 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	2021 Actual	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
282-000-3155	Transfer In Revenue - Admin	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
282-000-3230	Donations from Organization	23,688	28,500	25,000	26,500	26,500	26,500	26,500	26,500	26,500	26,500
282-000-3999	Interest Earned	98	272	100	100	100	100	100	100	100	100
<b>Total Revenues</b>		<b>\$ 28,786</b>	<b>\$ 28,772</b>	<b>\$ 30,100</b>	<b>\$ 31,600</b>	<b>\$ 36,600</b>	<b>\$ 41,600</b>				

**EXPENDITURES**

Account Number	Description	2021 Actual	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
282-000-00-05-4002	Wages	\$ -	\$ 3,213	\$ 3,476	\$ 3,701	\$ 3,923	\$ 4,158	\$ 4,408	\$ 4,672	\$ 4,953	\$ 5,250
282-000-00-05-4008	Insurance Benefits (er)	-	258	287	312	343	378	415	457	502	553
282-000-00-05-4009	HSA Accounts	-	72	72	75	75	75	75	75	75	75
282-000-00-05-4010	F.I.C.A./Medicare (er)	-	245	268	283	300	318	337	357	379	402
282-000-00-05-4012	P.E.R.A. (er)	-	241	262	278	314	333	353	374	396	420
282-000-00-05-4021	PFMLA	-	-	-	13	14	15	15	16	17	18
282-000-00-05-4016	W/C Insurance	-	20	20	20	21	22	23	24	26	27
282-000-00-20-4170	Legal	-	66	100	100	100	100	100	100	100	100
282-000-00-25-4210	Operating Supplies	-	-	500	-	-	-	-	-	-	-
282-000-00-25-4212	Other Operations Expenses	100	494	1,000	500	500	500	500	500	500	500
282-000-00-25-4220	Advertising	404	262	500	300	300	300	300	300	300	300
282-000-00-25-4255	Rent/Lease	5,000	5,225	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
282-000-00-25-4257	Contractors Hired	4,000	23,575	20,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
282-000-00-25-4257	Contractors Hired - Mosquito Sp	-	-	-	1,290	1,290	1,290	1,290	1,290	1,290	1,290
282-000-00-25-4413	Equipment/Accessories	-	417	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 9,504</b>	<b>\$ 34,088</b>	<b>\$ 32,485</b>	<b>\$ 36,872</b>	<b>\$ 37,180</b>	<b>\$ 37,488</b>	<b>\$ 37,817</b>	<b>\$ 38,166</b>	<b>\$ 38,538</b>	<b>\$ 38,935</b>

**EXCESS REVENUES OVER EXPENDITURES**    \$ 19,282    \$ (5,316)    \$ (2,385)    \$ (5,272)    \$ (580)    \$ (888)    \$ (1,217)    \$ (1,566)    \$ (1,938)    \$ 2,665

Projected Cash Flow Change	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Cash Balance	\$ -	\$ 19,282	\$ 13,966	\$ 11,581	\$ 6,309	\$ 5,729	\$ 4,841	\$ 3,624	\$ 2,058	\$ 119
Projected Excess Revenue	19,282	(5,316)	(2,385)	(5,272)	(580)	(888)	(1,217)	(1,566)	(1,938)	2,665
<b>Projected Ending Cash</b>	<b>\$ 19,282</b>	<b>\$ 13,966</b>	<b>\$ 11,581</b>	<b>\$ 6,309</b>	<b>\$ 5,729</b>	<b>\$ 4,841</b>	<b>\$ 3,624</b>	<b>\$ 2,058</b>	<b>\$ 119</b>	<b>\$ 2,785</b>

## 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 2026, instead the payments will be made from transfers from the Infrastructure Improvement Fund. For the 2021 Street project or the 2021 A GO improvement Bond, there will not be a debt levied until 2026, instead the payments will be made from premiums received as well as transfers from the infrastructure improvement fund. For the 2022 Street projects or the 2022A GO Improvement Bond, there will not be a debt levied until 2026, 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 as well as transfers from the Street & Maintenance Capital Improvement Fund.

#### 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 decided to take the opportunity of the low interest rates and combined three years of street projects that began 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				
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>REVENUE</b>										
Intergovernmental	\$ 17,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	3,239,858	5,359,111	-	-	-	-	-	-	-	-
Interest Income	953	3,869	13,347	-	-	-	-	-	-	-
Other Revenues	41,130	-	-	-	600,000	-	-	-	-	-
Transfer In from Other Funds	2,948	9,769	350,477	300,000	550,000	950,000	700,000	400,000	400,000	700,000
<b>TOTAL REVENUES</b>	<b>3,302,452</b>	<b>5,372,749</b>	<b>363,824</b>	<b>300,000</b>	<b>1,150,000</b>	<b>950,000</b>	<b>700,000</b>	<b>400,000</b>	<b>400,000</b>	<b>700,000</b>
<b>EXPENDITURES/ALLOCATION</b>										
Streets Projects	2,298,784	4,393,057	1,472,761	300,000	1,150,000	950,000	700,000	400,000	400,000	700,000
Transfers out to other funds/Debt Service	172,503	564,804	-	-	-	-	-	-	-	-
<b>TOTAL EXPEND/ALLOCATIONS</b>	<b>2,471,287</b>	<b>4,957,861</b>	<b>1,472,761</b>	<b>300,000</b>	<b>1,150,000</b>	<b>950,000</b>	<b>700,000</b>	<b>400,000</b>	<b>400,000</b>	<b>700,000</b>
<b>NET REVENUE OVER (UNDER) EXPENSE</b>	<b>\$ 831,165</b>	<b>\$ 414,888</b>	<b>\$(1,108,937)</b>	<b>\$ -</b>						
<b>Fund Balance</b>	<b>\$ 862,697</b>	<b>\$ 1,277,585</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>	<b>\$ 168,648</b>

## 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

	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Improvement Funds 194-199									
<b>REVENUE</b>									
Local Govt Aid - Fund 199	\$ 744,130	\$ 784,709	\$ 870,251	\$ 874,640	\$ 879,050	\$ 583,483	\$ 587,938	\$ 592,415	\$ 596,915
Local Govt Aid - Fund 198/196	-	-	-	-	-	150,000	150,000	150,000	150,000
Local Govt Aid - Fund 194	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Local Govt Aid - Fund 195	20,000	-	-	-	-	150,000	150,000	150,000	150,000
Public Safety Aid - Fund 199	-	532,330	-	-	-	-	-	-	-
State Aid - MSA Streets	-	-	-	600,000	-	-	-	-	-
Franchise Fee - Utilities	-	270,000	270,000	270,000	450,000	400,000	500,000	-	-
Special Assessment -Mill/Overlay	15,946	15,946	15,946	15,946	15,946	15,946	15,946	15,946	15,946
Grants	285,597	-	-	-	-	-	-	-	-
Sales of Fix Assets	5,000	17,000	17,000	8,500	17,000	17,000	8,500	17,000	17,000
Interest Income	5,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Transfer In from Other Funds	255,750	148,611	155,611	148,611	146,611	65,361	65,361	465,361	765,361
<b>TOTAL REVENUES</b>	<b>1,338,923</b>	<b>1,780,596</b>	<b>1,340,808</b>	<b>1,929,697</b>	<b>1,520,607</b>	<b>1,393,790</b>	<b>1,489,745</b>	<b>1,402,722</b>	<b>1,707,222</b>
<b>EXPENDITURES/ALLOCATION</b>									
Administration and Finance	40,000	283,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Building Inspection	-	-	-	-	40,000	-	-	-	-
Computers/Scanners/Software (194)	27,900	17,500	26,500	17,500	17,500	17,500	17,500	17,500	17,500
Computers/Software - Website	4,286	-	-	-	-	-	-	-	-
Elections	-	2,000	25,000	31,000	-	6,000	-	6,000	-
Engineering	-	-	-	-	40,000	-	-	-	-
Fire	738,733	396,500	285,000	585,000	1,495,750	260,000	210,000	278,000	376,250
Parks/Recreation	87,000	10,000	160,000	10,000	75,000	10,000	10,000	190,000	10,000
Parks - Trail Maintenance (195)	25,750	109,000	529,000	429,000	469,000	175,750	535,750	175,750	405,750
Police	93,340	115,611	310,201	82,611	176,811	161,137	136,491	157,571	162,298
Streets Department	265,000	430,000	315,000	461,000	255,000	5,000	235,000	-	235,000
Streets/Trail Projects (198)/i196)	371,996	300,000	400,000	1,600,000	300,000	300,000	400,000	-	-
Transfers out -debt payment/Street Projec	-	-	200,000	250,000	-	-	-	-	-
<b>TOTAL EXPEND/ALLOCATIONS</b>	<b>1,654,005</b>	<b>1,663,611</b>	<b>2,290,701</b>	<b>3,506,111</b>	<b>2,909,061</b>	<b>975,387</b>	<b>1,584,741</b>	<b>864,821</b>	<b>1,246,798</b>
<b>NET REVENUE OVER (UNDER) EXPENSE</b>	<b>\$ (315,082)</b>	<b>\$ 116,985</b>	<b>\$ (949,893)</b>	<b>\$(1,576,414)</b>	<b>\$(1,388,454)</b>	<b>\$ 418,403</b>	<b>\$ (94,996)</b>	<b>\$ 537,901</b>	<b>\$ 460,424</b>
	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Fund Balance</b>	<b>\$4,032,937</b>	<b>\$4,149,922</b>	<b>\$3,200,029</b>	<b>\$1,623,615</b>	<b>\$ 235,161</b>	<b>\$ 653,564</b>	<b>\$ 558,568</b>	<b>\$1,096,469</b>	<b>\$1,556,893</b>

## 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 2023, the ending fund balance is \$871,592. The projects established by the Parks Board will be funded by funds available in the Park Development Fund as well as those funds in the Parks and Trail Capital Improvement Fund.

Dept	Description	Funding Source	Funding							
			2024	2025	2026	2027	2028	2029	2030	
<b><u>Park &amp; Trail Development</u></b>										
	New Park	Park Dedicat	180,000					-	-	-
	Pickle Ball Court	Park Dedicat	200,000							
	Archery Range - (195)	CIP Funds		60,000						
	Splash Pad	Park Dedication			200,000					
	Browns Square Benches- Gazebo (195)	CIP Funds	40,000							
	Hidden Rivers Trail (195)	CIP Funds								30,000
	Lake Ridge Playground -Ball Field	Park Dedication		160,000						
	Lakeside Old Playground Beach Shelter (195)	CIP Funds		100,000						
	Lakeside New Playground Beach Shelter (195)	CIP Funds								200,000
	Mitchel Farms playground	Park Dedication			160,000					
	Bluff Park Playground (195)	CIP Funds						180,000		
	Shores of Lake Mitchell Playground - Soccer (195)	CIP Funds						180,000		
	Skate Board Equipment	Park Dedicat	200,000	need to determine yet				-	-	-
<b>Park Development Fund Total</b>			<b>620,000</b>	<b>320,000</b>	<b>360,000</b>	<b>-</b>	<b>360,000</b>	<b>-</b>	<b>230,000</b>	

**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 \$150,000 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.

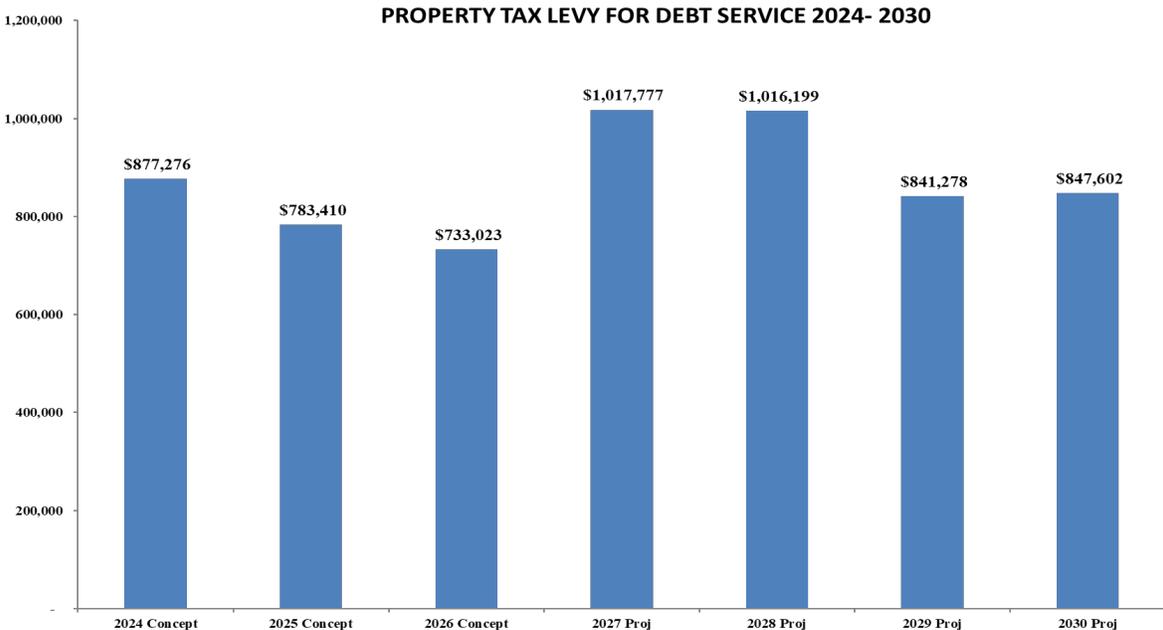
General Obligations Bonds are secured by the full faith and credit of the City. The City has the authority to levy property taxes for repayment of these bonds.

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. In 2023 new debt was issued for the 2021 and 2022 Street Projects, the payments are supported by the tax levy. In 2024 no new debt was issued and the long-term plan indicates that new debt will not be issued for street projects, but instead the fund source will be the funds in the Street Maintenance Improvement Fund. 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 scheduled principal and interest payments for all current debt outstanding through 2030.

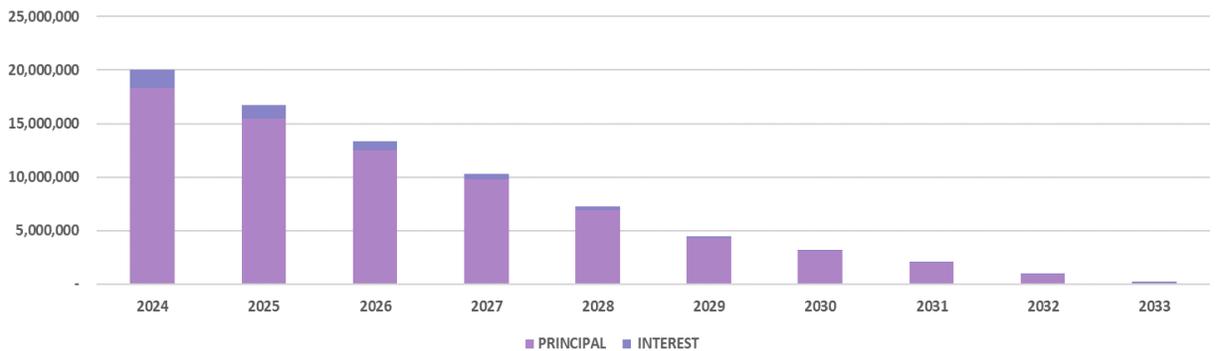
### Debt Services Funds - Including Enterprise Debt

TOTAL DEBT PAYMENT OUTSTANDING								
Fund	Series	PROJECT	2024	2025	2026	2027	2028-2034	Total O/S
301	2004 PFA Water MPFA Loan	Water Expansion	579,295	-	-	-	-	579,295
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	980,791	980,272	981,270	980,737	1,961,823	5,884,893
211	2010 PFA Loan	10/25 Intersection	152,912	152,531	153,114	152,646	305,732	916,935
222	2015A GO Refunding Bonds	Street Projects	853,112	524,975	523,988	522,163	1,020,807	3,445,045
223	2016A Taxable G.O. Refunding B	TIF 1-3 & TIF 1-4 Industrial Park	309,500	193,930	199,200	198,998	378,873	1,280,501
224	2016B G.O. CIP BOND	790 Minnesota Ave	55,101	54,162	57,981	56,744	50,563	274,551
226	2016C GO Refunding Bond	Street Projects	326,100	329,800	333,300	-	-	989,200
227	2018A GO Improvement Bonds	2018 Streets Projects	194,000	194,725	195,300	195,725	1,366,432	2,146,182
228	2021A GO Improvement Bonds	2021 Street Projects	347,625	344,000	345,150	346,000	1,741,867	3,124,642
229	2022A GO Improvement Bonds	2022 Street Projects	584,900	582,600	584,600	585,800	3,509,100	5,847,000
<b>SUBTOTAL DEBT PAYMENTS</b>			<b>\$4,383,336</b>	<b>\$3,356,995</b>	<b>\$3,373,903</b>	<b>\$3,038,813</b>	<b>\$10,335,197</b>	<b>\$24,488,244</b>
PORTION PAID BY ENTERPRISE FUNDS								
301	2004 PFA Water MPFA Loan	Water Expansion	579,295	-	-	-	-	579,295
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	980,791	980,272	981,270	980,737	1,961,823	5,884,893
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	107,079	106,186	109,449	107,512	99,481	529,707
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	334,921	342,464	339,833	336,713	840,326	2,194,257
<b>SUBTOTAL ENTERPRISE FUNDS</b>			<b>\$2,002,086</b>	<b>\$1,428,922</b>	<b>\$1,430,552</b>	<b>\$1,424,962</b>	<b>\$2,901,630</b>	<b>\$9,188,152</b>
<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS/TRANSFERS)</b>			<b>\$2,381,250</b>	<b>\$1,928,073</b>	<b>\$1,943,351</b>	<b>\$1,613,851</b>	<b>\$7,433,567</b>	<b>\$15,300,092</b>

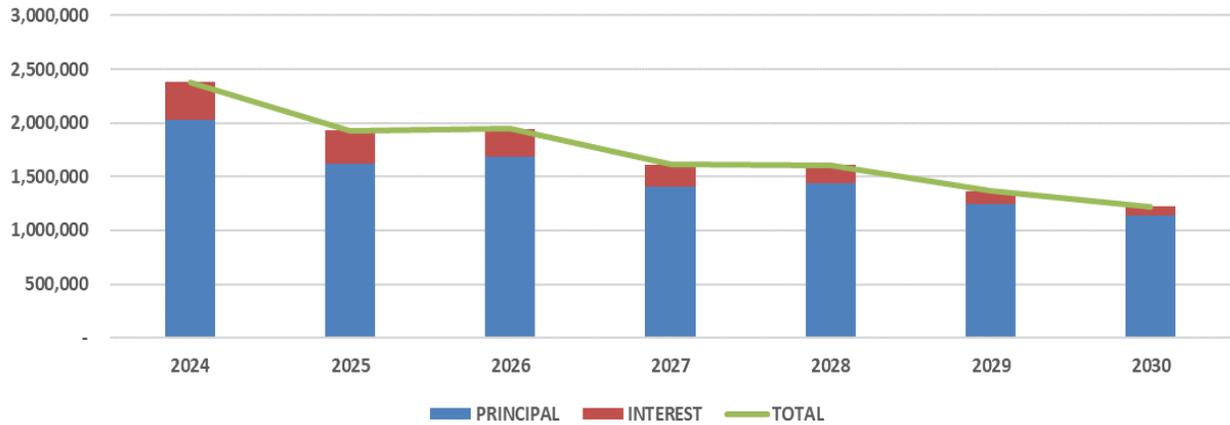
Outstanding Debt - Principal and Interest



Total Outstanding Debt - Principal and Interest



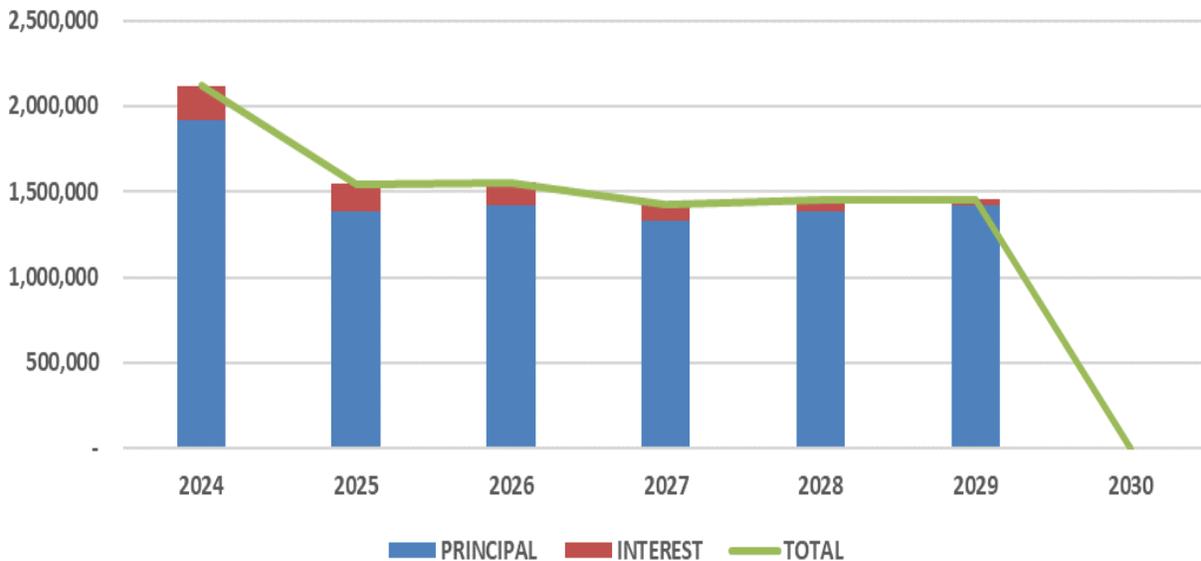
### Schedule of Principal & Interest Payments - Debt Service



### Current General Obligation Debt - Debt Service Funds Payments

Year	2024	2025	2026	2027	2028	2029	2030
<b>Principal</b>	\$ 2,028,000	\$ 1,625,000	\$ 1,688,000	\$ 1,405,000	\$ 1,443,000	\$ 1,245,000	\$ 1,140,000
<b>Interest</b>	353,250	303,073	255,352	208,850	163,926	12,721	82,475
	<b>\$ 2,381,250</b>	<b>\$ 1,928,073</b>	<b>\$ 1,943,352</b>	<b>\$ 1,613,850</b>	<b>\$ 1,606,926</b>	<b>\$ 1,257,721</b>	<b>\$ 1,222,475</b>

### Schedule of Principal and Interest Payment - Enterprise Funds



### Current General Obligation Debt - Enterprise Funds Payments

Year	2024	2025	2026	2027	2028	2029	2030
<b>Principal</b>	\$ 1,915,200	\$ 1,385,200	\$ 1,423,600	\$ 1,328,000	\$ 1,385,000	\$ 1,423,000	\$ -
<b>Interest</b>	202,085	158,922	128,551	96,962	64,110	29,520	-
	<b>\$ 2,117,285</b>	<b>\$ 1,544,122</b>	<b>\$ 1,552,151</b>	<b>\$ 1,424,962</b>	<b>\$ 1,449,110</b>	<b>\$ 1,452,520</b>	<b>\$ -</b>

## 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 started 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 Water 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 \$416.55 per month. The City is in the beginning stages of a water meter replacement project. This project is scheduled to be completed by Fall of 2024. The cost for the project is estimated at 1.6 million of which 1.2 million is paid from grant funds and the remaining funds needed will be paid from the Wastewater Treatment fund.

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 why the average is used for those months. The fees are billed per 1,000 gallons, for residential, multi-family and commercial, for 2024 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 2024 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 rate will increase 1 percent in 2025 and 1 percent thereafter to cover rising costs. For 2024 the sewer usage rate will remain the same for all non-industrial customers. Industrial customers rates will increase by 8 percent. Sewer usage rates will need to increase 10 percent in 2025 and thereafter to cover the rising cost of infrastructure replacement and treatment. The City is in the beginning stages of the expansion at the Wastewater Treatment facility and the current proposed cost for the expansion is 48 million. 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. In 2024, the City will sign a contract with a brewery, the rates for breweries are 4.27 per barrel production each month.

Below is a summary of the proposed water and sewer rates. The proposed rate increases over the next several years takes into consideration the improvements to the existing wells. For the sewer fund, the proposed rate increases over the next several years 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.

Remain flat for 2024 budget cycle

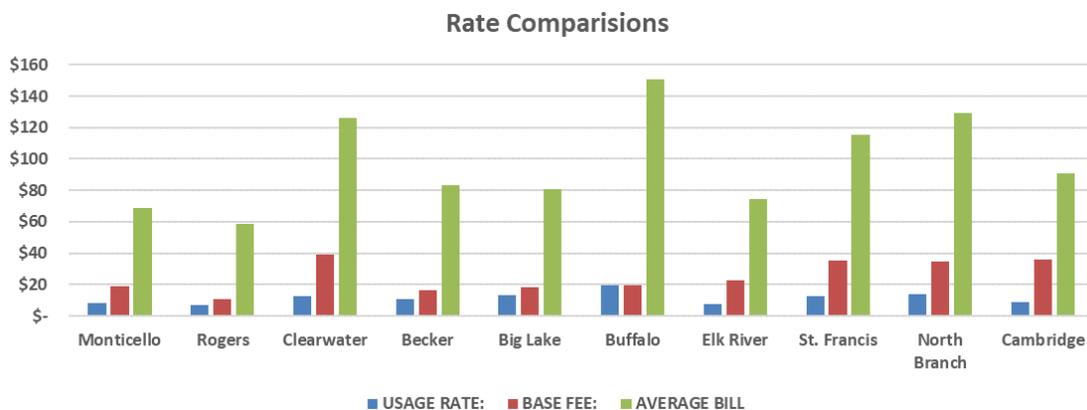
<b>WATER USAGE RATES - RESIDENTIAL, MULTI-FAMILY, IRRIGATION</b>										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate Tier 1 (per 1,000)	4.30	4.30	4.30	4.30	4.34	4.38	4.43	4.47	4.52	4.56
Annual % Increase	3%	0%	0%	0%	1%	1%	1%	1%	1%	1%

<b>WATER USAGE RATES - COMMERCIAL</b>										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate Tier 1 (per 1,000)	2.65	2.65	2.65	2.65	2.67	2.69	2.72	2.75	2.78	2.80
Annual % Increase	3%	0%	0%	0%	1%	1%	1%	1%	1%	1%

<b>SEWER USAGE- RESIDENTIAL, MULTI-FAMILY, COMMERCIAL</b>										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate Tier 1 (per 1,000)	8.99	8.99	9.17	9.17	10.09	11.09	12.20	13.42	14.77	16.24
Annual % Increase	1%	0%	2%	0%	10%	10%	10%	10%	10%	10%

<b>WATER USAGE RATES - MUNICIPAL - GENERAL FUND</b>										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate (per 1,000)	9.40	10.34	10.86	11.40	11.97	12.57	13.20	13.86	14.55	15.28
Annual % Increase	20%	10%	5%	5%	5%	5%	5%	5%	5%	5%

<b>SEWER USAGE RATES - MUNICIPAL - GENERAL FUND</b>										
YEAR	Adopted			Budget	Projected					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Rate (per 1,000)	11.63	11.63	11.63	11.63	12.22	12.83	12.83	12.83	12.83	12.83
Annual % Increase	0%	0%	0%	0%	5%	5%	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, and 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 2024 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 included 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 existing Wells, which the process began in 2022 for a total projected cost of \$1.4 million. Staff has been informed by the State that no new wells will be approved in the foreseeable future, therefore it is extremely important that the City continues to improve existing wells as needed.

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 \$40 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. This project as well as additional O&M costs have been implemented into future budgets and rates.

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					
			2024				2025	2026	2027	2028	2029	2030
	2021	2022	2023	Adopted	\$	%	Concept	Concept	Concept	Concept	Concept	Concept
			Budget	Budget	Change	Change	Budget	Budget	Budget	Budget	Budget	Budget
<b>Revenue Budget</b>												
Utilities Revenues - Water	\$ 2,809,407	\$ 2,656,555	\$ 2,409,838	\$ 2,352,071	\$ (57,767)	-2.40%	\$ 2,374,707	\$ 2,507,379	\$ 2,461,307	\$ 2,509,278	\$ 2,668,403	\$ 2,606,389
Other Revenues - Water	59,387	75,343	6,000	11,000	5,000	83.33%	8,500	8,500	8,500	8,500	8,500	8,500
<b>Total Revenues</b>	<b>\$2,868,794</b>	<b>\$2,731,898</b>	<b>\$2,415,838</b>	<b>\$ 2,363,071</b>	<b>\$ (52,767)</b>	<b>-2.18%</b>	<b>\$ 2,383,207</b>	<b>\$2,515,879</b>	<b>\$ 2,469,807</b>	<b>\$ 2,517,778</b>	<b>\$ 2,676,903</b>	<b>\$ 2,614,889</b>
<b>Expense Budget</b>												
Personnel	\$ 593,583	\$ 688,584	\$ 731,182	\$ 759,299	\$ 28,117	3.85%	\$ 883,241	\$ 988,136	\$ 1,099,479	\$ 1,165,460	\$ 1,204,834	\$ 1,245,842
Professional Services	47,809	52,764	58,850	63,000	4,150	7.05%	64,500	76,045	67,636	1,171,960	70,964	72,703
Operations	510,017	444,725	495,319	741,752	246,434	49.75%	530,415	538,817	547,465	558,988	570,368	579,817
Capital/Transfers	247,545	623,000	278,000	1,523,000	1,245,000	447.84%	508,000	258,000	258,000	258,000	258,000	240,000
Debt - Interest	128,480	106,541	83,943	26,756	(57,187)	-68.13%	10,401	8,080	5,560	3,666	2,394	1,720
Debt - Principal*	816,355	791,475	646,755	661,338	14,583	2.25%	97,505	103,089	103,672	47,847	49,014	-
<b>Total Expenses</b>	<b>\$2,343,789</b>	<b>\$2,707,089</b>	<b>\$2,294,049</b>	<b>\$ 3,775,145</b>	<b>\$ 1,481,097</b>	<b>64.56%</b>	<b>\$ 2,094,062</b>	<b>\$1,972,167</b>	<b>\$ 2,081,812</b>	<b>\$ 3,205,920</b>	<b>\$ 2,155,574</b>	<b>\$ 2,140,081</b>
<b>Net Income/(Loss)</b>	<b>\$ 525,005</b>	<b>\$ 24,809</b>	<b>\$ 121,790</b>	<b>\$(1,412,074)</b>	<b>\$(1,533,864)</b>		<b>\$ 289,145</b>	<b>\$ 543,712</b>	<b>\$ 387,995</b>	<b>\$ (688,142)</b>	<b>\$ 521,329</b>	<b>\$ 474,808</b>
<b>Depreciation Expense</b>	<b>\$ 871,903</b>	<b>\$ 891,671</b>	<b>\$ 996,284</b>	<b>\$ 936,255</b>	<b>\$ (60,030)</b>		<b>\$ 996,284</b>	<b>\$ 996,284</b>	<b>\$ 996,284</b>	<b>\$ 996,284</b>	<b>\$ 991,028</b>	<b>\$ 991,028</b>
<b>Projected Ending Cash **</b>	<b>\$1,763,933</b>	<b>\$1,824,341</b>	<b>\$1,208,190</b>	<b>\$ (193,884)</b>	<b>\$(1,402,074)</b>	<b>-116.05%</b>	<b>\$ 95,261</b>	<b>\$ 638,973</b>	<b>\$ 1,026,968</b>	<b>\$ 338,826</b>	<b>\$ 860,155</b>	<b>\$ 1,501,776</b>

\*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					
	2021	2022	2023 Budget	2024 Adopted Budget	\$ Change	% Change	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
<b>Revenue Budget</b>												
Utilities Revenues - Sewer	\$ 3,022,681	\$ 3,119,815	\$ 3,200,355	\$ 3,133,388	\$ (66,967)	-2.09%	\$ 3,498,685	\$ 3,704,476	\$ 3,942,590	\$ 4,210,407	\$ 4,442,135	\$ 4,679,306
Other Revenues - Sewer	30,382	68,169	2,000	6,000	4,000	200.00%	6,000	6,000	6,000	6,000	6,000	6,000
<b>Total Revenues</b>	<b>\$3,053,063</b>	<b>\$3,187,984</b>	<b>\$3,202,355</b>	<b>\$ 3,139,388</b>	<b>\$ (62,967)</b>	<b>-1.97%</b>	<b>\$ 3,504,685</b>	<b>\$3,710,476</b>	<b>\$ 3,948,590</b>	<b>\$ 4,216,407</b>	<b>\$ 4,448,135</b>	<b>\$ 4,685,306</b>
<b>Expense Budget</b>												
Personnel	\$ 592,117	\$ 688,862	\$ 731,474	\$ 759,299	\$ 27,825	3.80%	\$ 883,029	\$ 987,729	\$ 1,098,860	\$ 1,164,610	\$ 1,203,734	\$ 1,244,471
Professional Services	25,209	33,530	42,900	47,000	4,100	9.56%	47,930	48,888	49,875	50,891	51,937	53,016
Operations	468,421	564,270	877,545	930,320	52,775	6.01%	942,331	954,125	966,212	990,150	1,007,711	1,020,734
Capital/Transfers	50,000	319,000	180,000	200,000	20,000	11.11%	100,000	286,000	100,000	100,000	100,000	100,000
Debt - Interest	288,082	259,513	236,046	210,079	(25,967)	-11.00%	151,915	123,866	969,797	904,714	836,271	771,425
Debt - Principal*	1,119,646	1,145,446	1,114,246	1,138,662	24,417	2.19%	1,172,495	1,198,912	3,104,328	3,262,153	3,348,986	2,025,000
<b>Total Expenses</b>	<b>\$2,543,475</b>	<b>\$3,010,621</b>	<b>\$3,182,211</b>	<b>\$ 3,285,360</b>	<b>\$ 103,150</b>	<b>3.24%</b>	<b>\$ 3,297,700</b>	<b>\$3,599,520</b>	<b>\$ 6,289,071</b>	<b>\$ 6,472,517</b>	<b>\$ 6,548,639</b>	<b>\$ 5,214,645</b>
<b>Net Income/(Loss)</b>	<b>\$ 509,588</b>	<b>\$ 177,364</b>	<b>\$ 20,145</b>	<b>\$ (145,972)</b>	<b>\$ (166,117)</b>		<b>\$ 206,985</b>	<b>\$ 110,956</b>	<b>\$ (2,340,481)</b>	<b>\$ (2,256,110)</b>	<b>\$ (2,100,504)</b>	<b>\$ (529,339)</b>
<b>Depreciation Expense</b>	<b>\$1,394,082</b>	<b>\$1,399,322</b>	<b>\$1,422,595</b>	<b>\$ 1,422,595</b>	<b>\$ -</b>		<b>\$ 2,709,524</b>	<b>\$2,709,524</b>	<b>\$ 2,709,524</b>	<b>\$ 2,709,524</b>	<b>\$ 2,709,524</b>	<b>\$ 2,709,524</b>
<b>Projected Ending Cash **</b>	<b>\$1,581,941</b>	<b>\$2,978,909</b>	<b>\$3,654,967</b>	<b>\$ 3,553,995</b>	<b>\$ (100,972)</b>	<b>-2.76%</b>	<b>\$ 3,850,980</b>	<b>\$5,192,676</b>	<b>\$ 5,513,091</b>	<b>\$ 5,471,302</b>	<b>\$ 5,331,969</b>	<b>\$ 6,506,615</b>

\*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. The plan does include the new debt payment for the wastewater treatment facility expansion.

**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					
	2021		2022		2024		2025	2026	2027	2028	2029	2030
			2023	Adopted	\$	%	Concept	Concept	Concept	Concept	Concept	Concept
			Budget	Budget	Change	Change	Budget	Budget	Budget	Budget	Budget	Budget
<b>Revenue Budget</b>												
Utilities Revenues-Storm Water	\$ 274,133	\$ 271,526	\$ 272,531	\$ 272,331	\$ 6,883	2.59%	\$ 274,061	\$ 276,328	\$ 278,601	\$ 279,104	\$ 279,611	\$ 280,124
Other Revenues -Storm Water	3,275	7,211	3,000	6,000	(1,863)	-38.31%	6,060	6,121	6,182	6,244	6,306	6,369
<b>Total Revenues</b>	<b>\$ 277,408</b>	<b>\$ 278,737</b>	<b>\$ 275,531</b>	<b>\$ 278,331</b>	<b>\$ 5,020</b>	<b>1.86%</b>	<b>\$ 280,121</b>	<b>\$ 282,449</b>	<b>\$ 284,783</b>	<b>\$ 285,347</b>	<b>\$ 285,917</b>	<b>\$ 286,493</b>
<b>Expense Budget</b>												
Personnel	\$ 102,898	\$ 171,555	\$ 169,149	\$ 161,438	\$ (7,711)	-4.56%	\$ 165,579	\$ 175,265	\$ 185,576	\$ 196,552	\$ 208,238	\$ 220,682
Professional Services	4,720	1,670	2,720	3,500	780	28.68%	3,500	3,500	3,500	3,500	3,500	3,500
Operations	19,217	26,305	20,175	26,675	6,500	32.22%	27,008	27,361	27,734	28,129	28,547	28,990
Capital/Transfers	7,500	15,000	30,000	30,000	-	0.00%	30,000	35,000	50,000	50,000	10,000	10,000
Debt - Interest	39,641	39,641	64,641	35,241	(29,400)	-45.48%	25,000	25,000	25,000	25,000	25,000	25,000
<b>Total Expenses</b>	<b>\$ 173,976</b>	<b>\$ 254,171</b>	<b>\$ 286,685</b>	<b>\$ 256,854</b>	<b>\$ (97,242)</b>	<b>-33.92%</b>	<b>\$ 251,087</b>	<b>\$ 266,126</b>	<b>\$ 291,809</b>	<b>\$ 303,180</b>	<b>\$ 275,285</b>	<b>\$ 288,172</b>
<b>Net Income/(Loss)</b>	<b>\$ 103,432</b>	<b>\$ 24,566</b>	<b>\$ (11,154)</b>	<b>\$ 21,477</b>	<b>\$ 102,262</b>		<b>\$ 29,034</b>	<b>\$ 16,323</b>	<b>\$ (7,027)</b>	<b>\$ (17,833)</b>	<b>\$ 10,632</b>	<b>\$ (1,679)</b>
<b>Depreciation Expense</b>	<b>\$ 222,329</b>	<b>\$ 222,329</b>	<b>\$ 227,329</b>	<b>\$ 227,329</b>	<b>\$ -</b>		<b>\$ 227,329</b>	<b>\$ 227,329</b>	<b>\$ 227,329</b>	<b>\$ 227,329</b>	<b>\$ 227,329</b>	<b>\$ 227,329</b>
<b>Projected Ending Cash **</b>	<b>\$ 278,956</b>	<b>\$ 324,437</b>	<b>\$ 278,188</b>	<b>\$ 299,665</b>	<b>\$ 21,477</b>	<b>7.72%</b>	<b>\$ 328,699</b>	<b>\$ 345,022</b>	<b>\$ 337,996</b>	<b>\$ 320,163</b>	<b>\$ 330,795</b>	<b>\$ 329,116</b>

\*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. There is currently no new debt anticipated for the liquor fund.

### 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 2024, 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 2024 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					
			2024		\$	%	2025	2026	2027	2028	2029	2030
	2021	2022	2023	Adopted			Change	Concept	Concept	Concept	Concept	Concept
			Budget	Budget			Budget	Budget	Budget	Budget	Budget	Budget
<b>Revenue Budget</b>												
<b>Sales</b>												
Gross Sales	\$ 5,634,310	\$ 5,623,480	\$ 5,279,727	\$ 5,459,429	\$ 179,702	3.40%	\$ 5,581,608	\$ 5,708,715	\$ 5,839,497	\$ 5,974,091	\$ 6,112,638	\$ 6,255,289
Cost of Sales	4,060,152	4,092,018	4,012,917	4,048,673	35,756	0.89%	4,103,587	4,160,274	4,218,804	4,279,247	4,341,677	4,406,172
<b>Gross Profit</b>	<b>\$1,574,158</b>	<b>\$1,531,462</b>	<b>\$1,266,810</b>	<b>\$ 1,410,756</b>	<b>\$ 143,946</b>	<b>8.98%</b>	<b>\$ 1,478,022</b>	<b>\$1,548,440</b>	<b>\$ 1,620,693</b>	<b>\$ 1,694,844</b>	<b>\$ 1,770,961</b>	<b>\$ 1,849,117</b>
<b>Revenue Budget</b>												
Gross Sales	\$ 5,634,310	\$ 5,623,480	\$ 5,279,727	\$ 5,459,429	\$ 179,702	3.12%	\$ 5,581,608	\$ 5,708,715	\$ 5,839,497	\$ 5,974,091	\$ 6,112,638	\$ 6,255,289
Other Revenues	19,223	26,212	10,615	11,625	1,010	6.18%	12,736	12,736	12,736	12,736	12,736	12,736
<b>Total Revenues</b>	<b>\$5,653,533</b>	<b>\$5,649,692</b>	<b>\$5,290,342</b>	<b>\$ 5,471,054</b>	<b>\$ 180,712</b>	<b>3.13%</b>	<b>\$ 5,594,344</b>	<b>\$5,721,451</b>	<b>\$ 5,852,233</b>	<b>\$ 5,986,827</b>	<b>\$ 6,125,374</b>	<b>\$ 6,268,025</b>
<b>Expense Budget</b>												
Personnel	\$ 488,964	\$ 620,474	\$ 805,322	\$ 852,099	\$ 46,777	5.81%	\$ 868,950	\$ 887,732	\$ 906,972	\$ 926,684	\$ 946,881	\$ 967,576
Professional Services	6,017	5,840	6,811	7,600	789	11.58%	7,600	7,600	7,600	7,600	7,600	7,600
Operations	213,459	210,540	246,745	264,277	17,532	7.11%	273,253	280,047	287,175	294,654	302,504	310,521
Cost of Sales	4,060,152	4,092,018	4,012,917	4,048,673	35,756	0.89%	4,103,587	4,160,274	4,218,804	4,279,247	4,341,677	4,406,172
Capital/Transfers	568,620	485,000	485,000	485,000	-	0.00%	485,000	485,000	485,000	485,000	460,000	460,000
Debt - Interest	8,638	6,200	-	-	-	-	-	-	-	-	-	-
Debt - Principal*	79,937	79,937	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$5,425,787</b>	<b>\$5,500,009</b>	<b>\$5,556,795</b>	<b>\$ 5,657,649</b>	<b>\$ 100,854</b>	<b>1.87%</b>	<b>\$ 5,738,389</b>	<b>\$5,820,653</b>	<b>\$ 5,905,551</b>	<b>\$ 5,993,185</b>	<b>\$ 6,058,661</b>	<b>\$ 6,151,870</b>
<b>Net Income/(Loss)</b>	<b>\$ 227,746</b>	<b>\$ 149,683</b>	<b>\$ (266,453)</b>	<b>\$ (186,595)</b>	<b>\$ 79,858</b>		<b>\$ (144,045)</b>	<b>\$ (99,202)</b>	<b>\$ (53,318)</b>	<b>\$ (6,358)</b>	<b>\$ 66,713</b>	<b>\$ 116,155</b>
<b>Depreciation Expense</b>	<b>\$ 66,874</b>	<b>\$ 72,561</b>	<b>\$ 60,000</b>	<b>\$ 72,600</b>	<b>\$ 12,600</b>	<b>18.75%</b>	<b>\$ 72,600</b>	<b>\$ 72,600</b>	<b>\$ 72,600</b>	<b>\$ 72,600</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
<b>Projected Ending Cash **</b>	<b>\$1,359,957</b>	<b>\$1,509,640</b>	<b>\$ 737,097</b>	<b>\$ 550,502</b>	<b>\$ (186,595)</b>	<b>-25.31%</b>	<b>\$ 406,457</b>	<b>\$ 307,255</b>	<b>\$ 253,937</b>	<b>\$ 247,579</b>	<b>\$ 314,292</b>	<b>\$ 430,447</b>

\*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					
			2024		\$	%	2025	2026	2027	2028	2029	2030
	2021	2022	2023	Adopted			Change	Concept	Concept	Concept	Concept	Concept
			Budget	Budget			Budget	Budget	Budget	Budget	Budget	Budget
<b>Transfer Budget</b>												
Transfer to General Fund	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	0.00%	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Transfer to Liquor CIP Fund	75,000	35,000	35,000	35,000	-	0.00%	35,000	35,000	35,000	35,000	10,000	10,000
<b>Total Transfers</b>	<b>\$ 568,620</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ 460,000</b>	<b>\$ 460,000</b>

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## CITY DEPARTMENTS

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

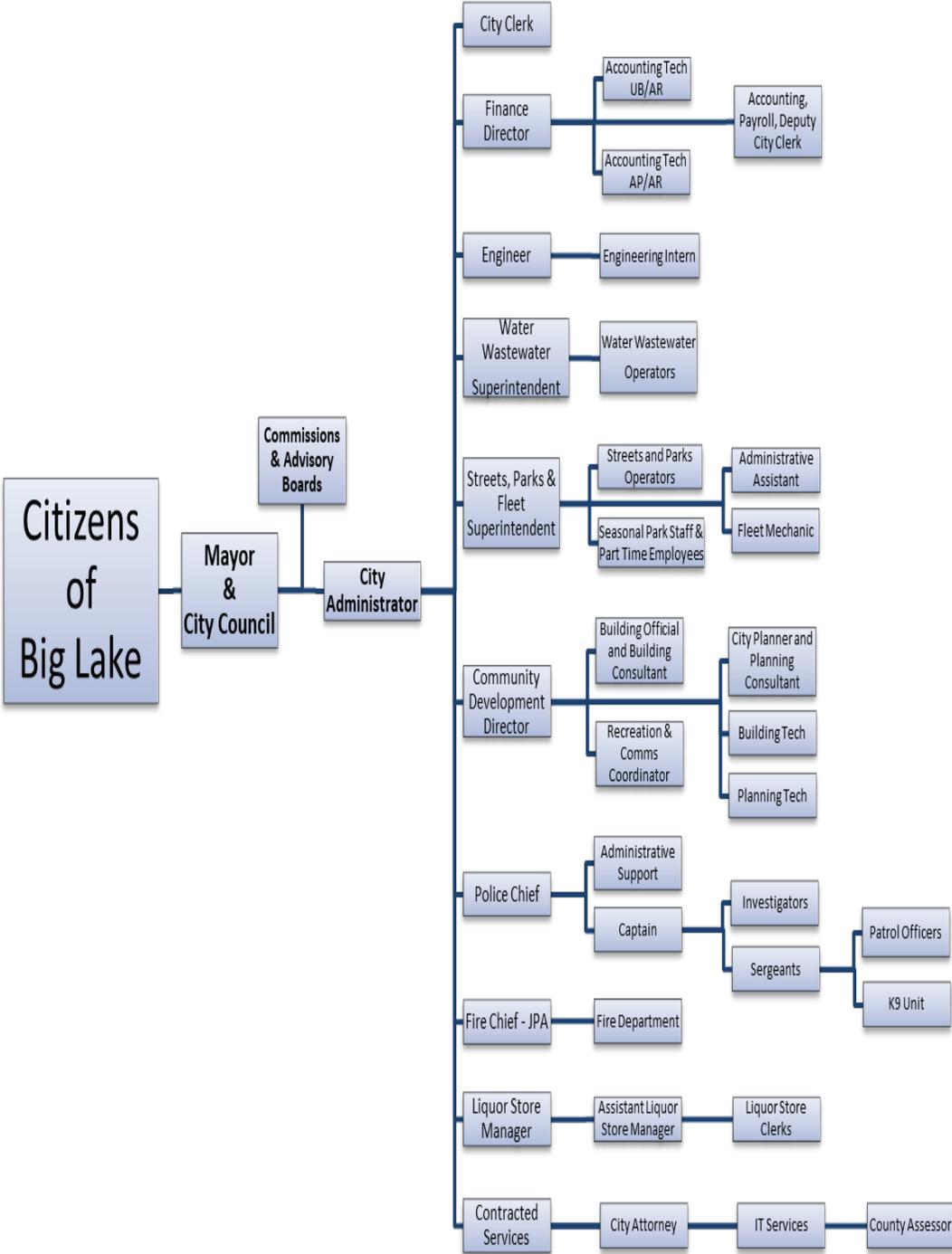
## Department Management

<b>Name</b>	<b>Position</b>
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
Megan Knopik	Assistant Liquor Store Manager

## Professional Services

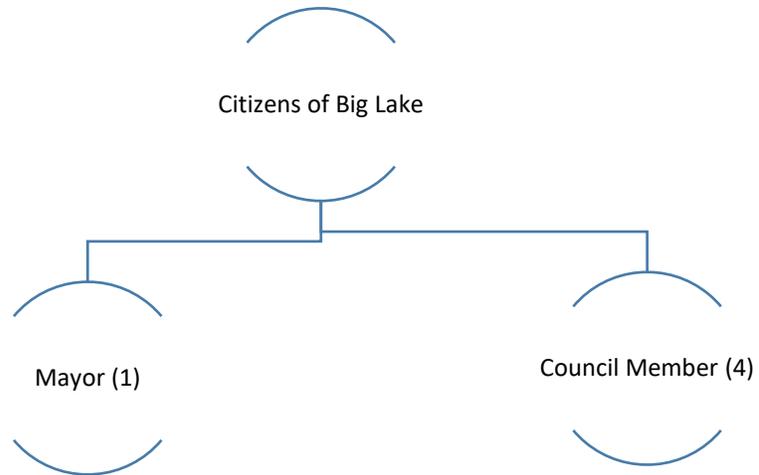
<b>Position</b>	<b>Name</b>
City Attorney	Campbell Knutson, P.A.
Financial Advisor	Northland Securities, Inc.
Information Technically Services	Sherburne County Sheriff IT Dept

# City Organization Chart – by department

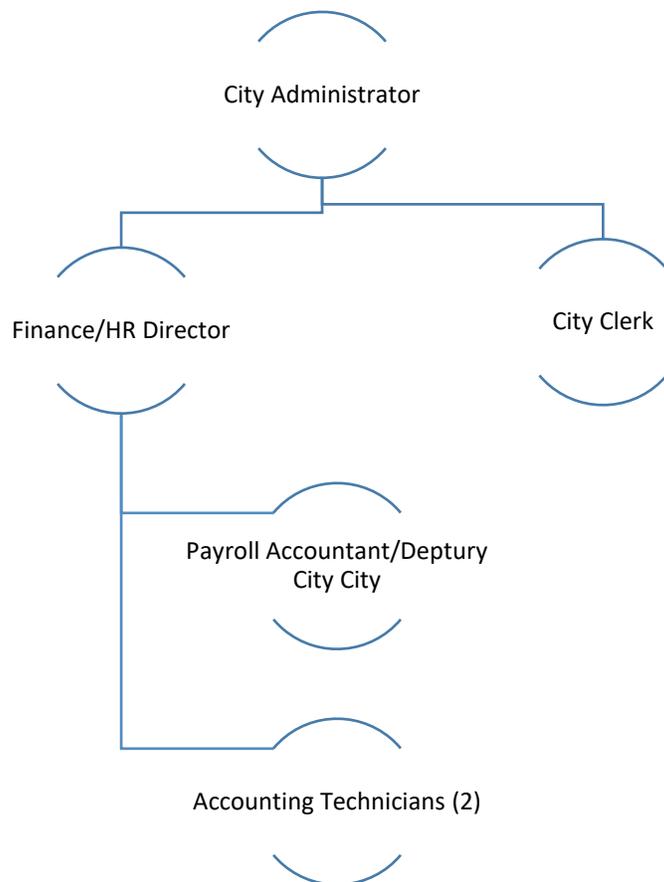


City Organization Chart Detailed – (continued)

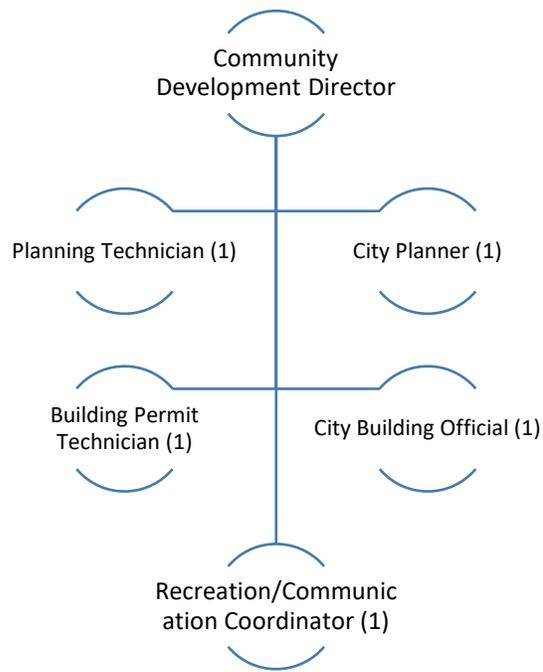
Council



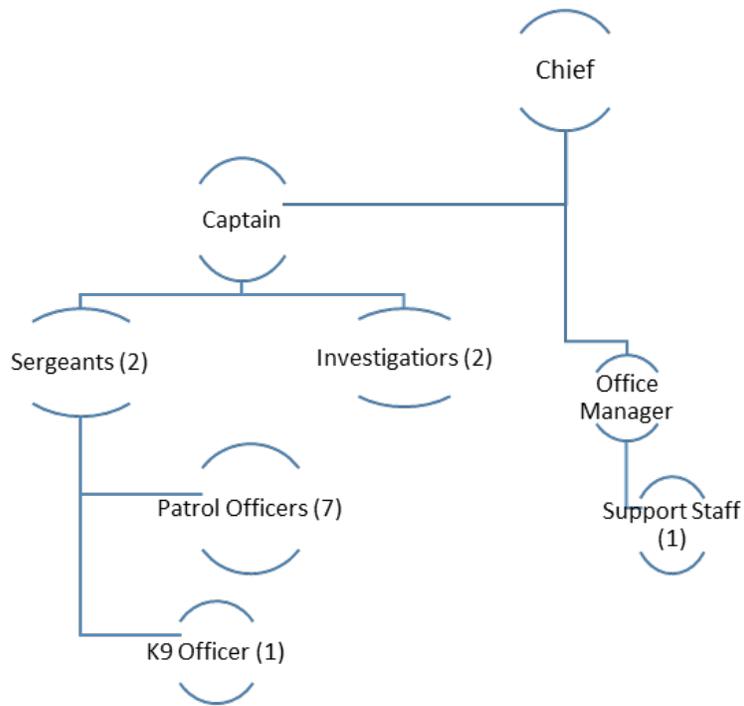
Administration/Finance Department



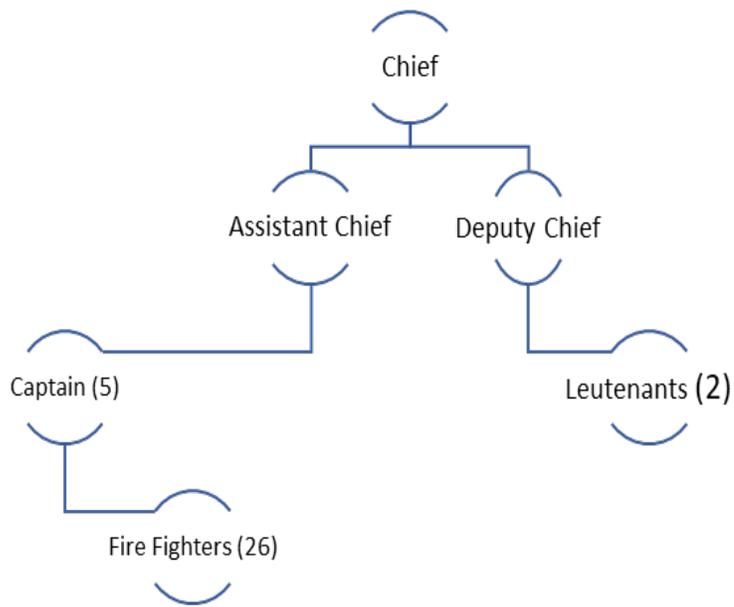
Community Development



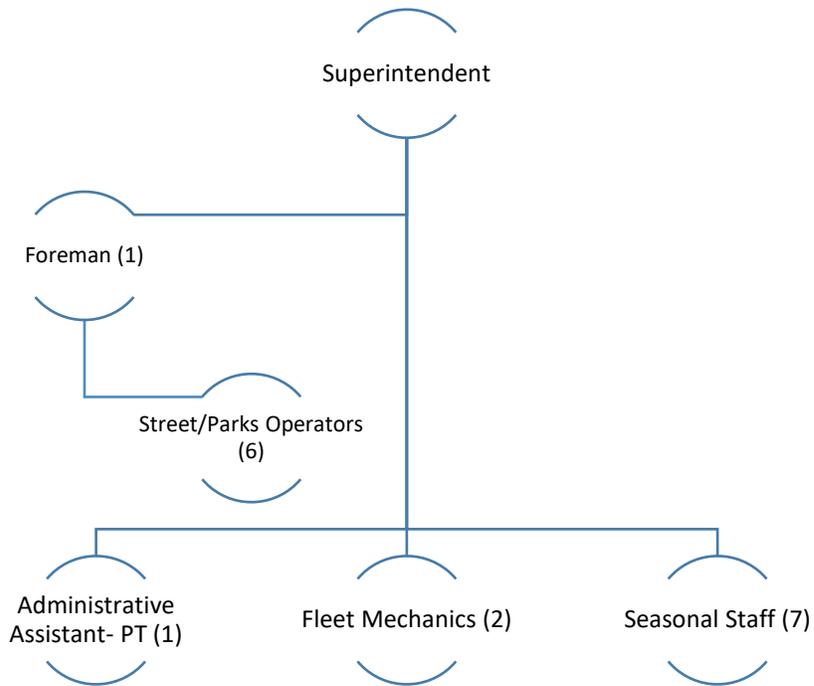
Police Department



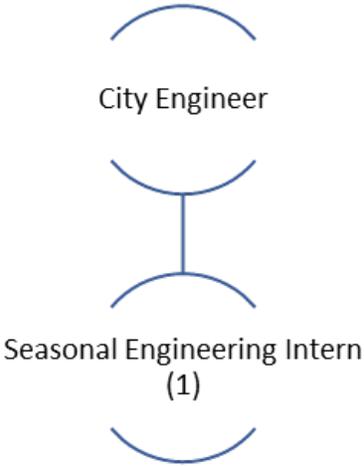
Fire Dept



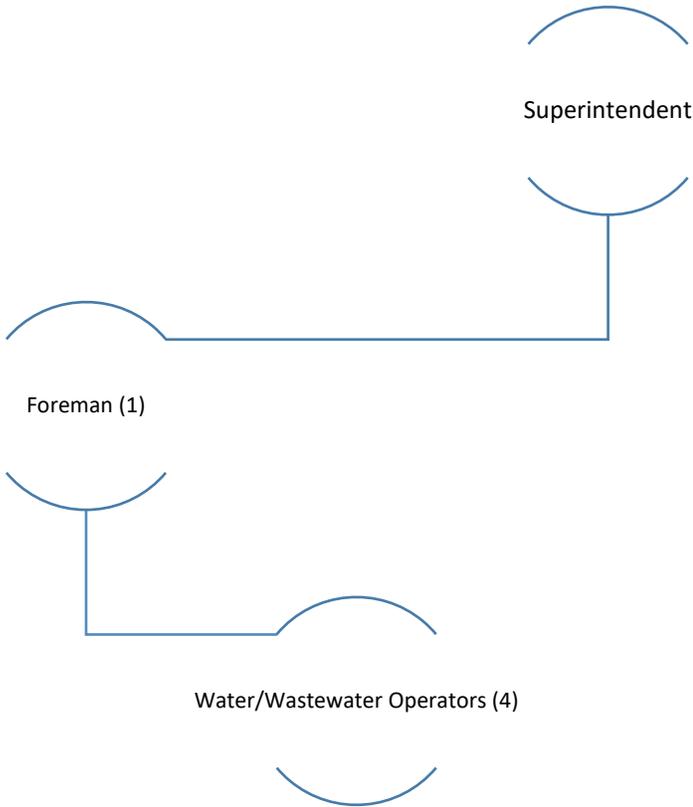
Streets/Parks/Fleet



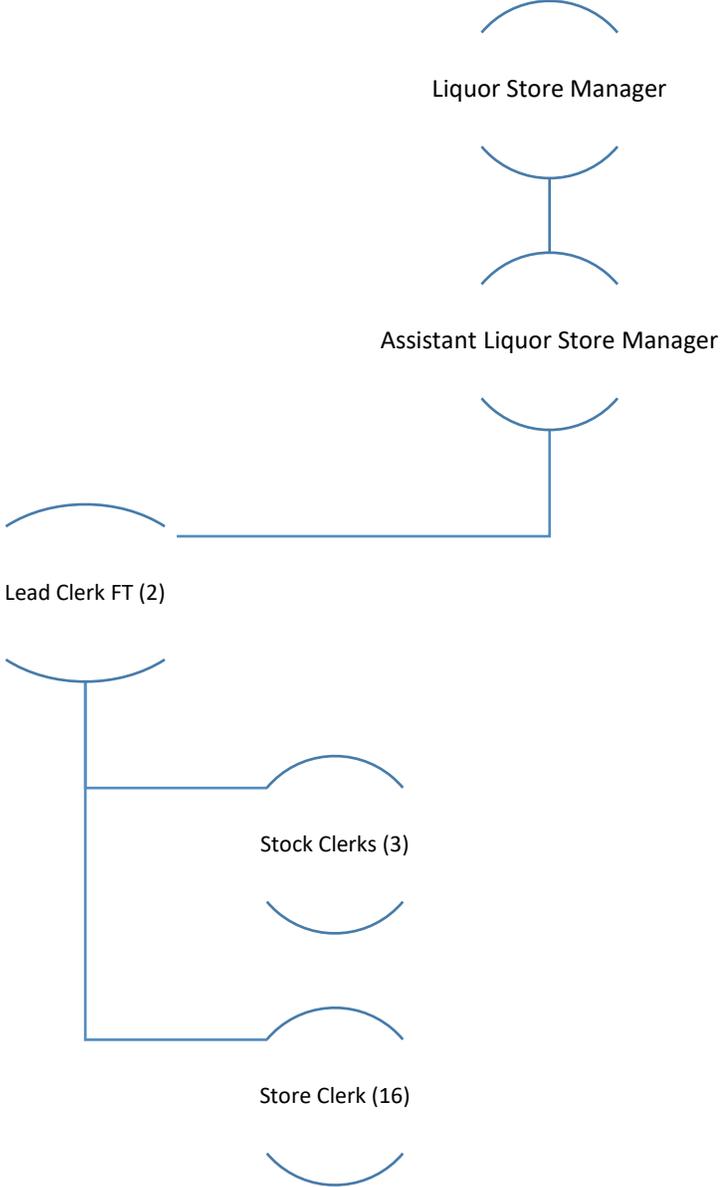
Engineering  
Department



Water/Wastewater



Liquor Store



# Employee Full Time Equivalent Count

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

	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Budget	Concept	Concept	Concept	Concept
	Budget								
<b>General Fund</b>									
Mayor and Council									
Mayor	1.00	1.00	1.00	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	4.00	4.00	4.00
	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Administrative/Finance									
City Administrator	1.00	1.00	1.00	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	1.00	1.00	1.00
Finance	3.75	3.75	3.75	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	0.25	0.25	0.25
	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Community Development									
Building	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement	0.25	-	-	-	-	-	-	-	-
Economic Development	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	4.75	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Public Safety									
Police -Admin/Patrol/Investigation	13.00	13.00	13.00	14.00	15.00	16.00	16.00	16.00	16.00
Police Canine	1.00	1.00	1.00	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	2.00	2.00	2.00
Community Service Officers	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	4.00	4.00	4.00
	21.50	21.00	19.00	21.00	22.00	23.00	23.00	23.00	23.00
Parks									
Parks Services - Seasonal May - Sept (7)	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	6.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Public Works									
Engineering	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Engineering Intern	0.25	0.25	0.25	0.25	0.25	-	-	-	-
Streets Maintenance	5.50	5.50	4.50	4.50	4.50	5.50	5.50	6.50	6.50
Fleet Maintenance	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	7.75	7.75	7.75	7.75	7.75	9.50	9.50	10.50	10.50
<b>Total General Fund</b>	<b>51.50</b>	<b>49.75</b>	<b>48.25</b>	<b>50.25</b>	<b>51.25</b>	<b>54.00</b>	<b>54.00</b>	<b>55.00</b>	<b>55.00</b>
<b>Special Revenue Fund</b>									
Economic Development Authority (EDA)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Farmers Market / Music in the Park	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Total Special Revenue Fund</b>	<b>0.75</b>								
<b>Enterprise Funds</b>									
Water & Sewer Funds	5.75	5.75	5.75	5.75	5.75	6.75	7.75	8.75	8.75
Storm Water Funds	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Liquor Store Funds	8.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
<b>Total Enterprise Funds</b>	<b>14.00</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>	<b>18.00</b>	<b>19.00</b>	<b>19.00</b>
<b>Total All Fund Types</b>	<b>66.25</b>	<b>65.50</b>	<b>65.00</b>	<b>67.00</b>	<b>68.00</b>	<b>71.75</b>	<b>72.75</b>	<b>74.75</b>	<b>74.75</b>

# Change in Full-Time Equivalent Allocation

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

		2020	2021	2022	2023	2024	2025	2026	2027	2028
		Budget	Budget	Budget	Budget	Budget	Concept	Concept	Concept	Concept
<b>General Fund</b>										
<i>Community Development</i>										
Code Enforcement	Added seasonal position	-	-	-	-	-	-	-	-	-
Code Enforcement	Removed seasonal position	-	(0.25)	-	-	-	-	-	-	-
Economic Development	Allocated 50% of time to Special Revenue	-	-	-	-	-	-	-	-	-
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	-	1.00	1.00	1.00	1.00	-	-	-
Police Officer	Restructure -	-	-	-	(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 -	-	-	-	1.00	-	-	-	-	-
Community Service Officers	Added PT CSO officer	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-
Recreation -Communication Coordinator	Reclassified Position	1.00	-	-	-	-	-	-	-	-
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)	-	-	-
Engineering Technician	Replace Summer Engineering intern	-	-	-	-	-	1.00	-	-	-
Street & Parks Superintendent	Reclassified Foremen Position	1.00	-	-	-	-	-	-	-	-
Street & Parks Foreman	Reclassified to Superintendent	(1.00)	-	-	-	-	-	-	-	-
Street/Parks Operator	Added additional Position	1.00	-	-	-	-	1.00	-	1.00	-
Administrative Assistant	Reclassified position to part time	(0.50)	-	-	-	-	-	-	-	-
<b>Total General Fund</b>		<b>2.50</b>	<b>(2.25)</b>	<b>(0.50)</b>	<b>1.00</b>	<b>1.00</b>	<b>2.75</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Special Revenue</b>										
Economic Development Authority (EDA)	Allocated 50% of Community Dev Dir	-	-	-	-	-	-	-	-	-
Farmers Market	Added seasonal	-	-	-	-	-	-	-	-	-
<b>Total Special Revenue Fund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Fund</b>										
Liquor Store	Added addition FT position	-	-	-	1.00	-	1.00	1.00	1.00	1.00
Liquor Store	Added Addition PT positions	-	1.00	1.00	-	-	(1.00)	(1.00)	(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	-	-	-	-	1.00	1.00	1.00	-
<b>Total Enterprise Funds</b>		<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total All Fund Types</b>		<b>4.50</b>	<b>(1.25)</b>	<b>0.50</b>	<b>2.00</b>	<b>1.00</b>	<b>3.75</b>	<b>1.00</b>	<b>2.00</b>	<b>-</b>

For 2024, the only increase to FTE, was for an addition position with the police department, this will bring the police department sworn officers to 17. There is no other increase proposed for any department until 2025. The increases were all based on the staffing study that was performed by Baker Tilly in 2023.

# 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>2022</u>	<u>2023</u>	<u>2024</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 and review strategic plan for the City.
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 Administrator 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>2022</u>	<u>2023</u>	<u>2024</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>2022</u>	<u>2023</u>	<u>2024</u>
Number of Employees	4	4	4

Performance Measure	2022	2023	2024 Projected
City Bonding Rate	AA	AA	AA
Avg Rate of Return	1.2%	2.19%	3.0%
Accounts payable disbursements	2,658	3,886	4,000
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>2022</u>	<u>2023</u>	<u>2024</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"> <li>• Administer the Business Retention &amp; Expansion Program (BR&amp;E)</li> </ul>
Market and Sell Industrial Park	<ul style="list-style-type: none"> <li>• Appropriately stage the property (schedule lawn maintenance, install signage, etc.)</li> <li>• Direct market to Real Estate Brokers and Developers</li> <li>• Participate in relevant expos, site selector events, forums, conferences, etc.</li> </ul>
Recognize BLEDA & City-owned commercial and residential property	<ul style="list-style-type: none"> <li>• Cultivate a development/redevelopment plan for each parcel</li> </ul>
Recognize privately-owned commercial/industrial property	<ul style="list-style-type: none"> <li>• Cultivate a development/redevelopment plan for each parcel</li> </ul>
Increase BLEDA community presence	<ul style="list-style-type: none"> <li>• Maintain extensive knowledge of all business financing tools (federal, state, local, etc.)</li> <li>• Work in partnership with the Big Lake Finance Director to discover budgeting options for the BLEDA to consider</li> <li>• Author a successful Minnesota Investment Fund (MIF) Application to MnDEED</li> <li>• Invest time into building and expanding relationships with Big Lake partners</li> <li>• Administer the Big Lake EDA Revolving Loan Fund</li> </ul>

# 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>2022</u>	<u>2023</u>	<u>2024</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"> <li>• Partnership with a taskforce to review ordinances</li> </ul>
Standardize roadway designs based on road classification	<ul style="list-style-type: none"> <li>• Review adopted policies including the Comp. Plan, Complete Streets Plan, and official controls</li> </ul>
Research Accessory Dwelling Units (ADU’s)	<ul style="list-style-type: none"> <li>• Review adopted policies and ordinances</li> <li>• Review model ordinance language and area ordinances</li> </ul>
Research parking requirements	<ul style="list-style-type: none"> <li>• Review adopted policies and ordinances</li> <li>• Research trends, standards, and review model ordinance language and area ordinances</li> </ul>
Assess the need for updates to the Comprehensive Plan	<ul style="list-style-type: none"> <li>• Review sections under the purview of the Planning Commission</li> <li>• Facilitate the review of other sections</li> </ul>
Align land use controls with adopted policies	<ul style="list-style-type: none"> <li>• Rezone properties consistent with the Comprehensive Plan</li> <li>• Implement Comp Plan policies into the Zoning and Subdivision Ordinances</li> </ul>



# 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>2022</u>	<u>2023</u>	<u>2024</u>
Number of Employees	3.5	4.5	4.75

Performance Measure	2022	2023	2024 Projected
New Comm/Ind'l building permits issued	47	42	29
New Residential permits issued	28	28	25
Total number of permits issued	1689	1407	1400
Land Use applications	7	6	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

<b>Staffing Levels</b>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Number of Employees	1.5	1.5	1.5

Performance Measure	2022	2023	2024 Projected
Number of community events	38	38	38
Number of market vendors	30	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:** *We commit to engaging with our community, while protecting and serving with Compassion, Honor, and Integrity*

Staffing Levels	<u>2022</u>	<u>2023</u>	<u>2024</u>
Number of Command	4	4	4
Number of Patrol Officers	7	8	9
Number of Investigators	2	2	2
Number of K-9 Officer	1	1	1
Number of Support Staff	2	2	2

Performance Measure	2022	2023	2024 Projected
Calls for service	12,000	12,000	12,000
Social media followers	13,000	13,000	14,900
Community involvement (events)	30	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 @ <a href="https://www.facebook.com/biglakepolice">biglakepolice.com</a>		

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



Staffing Levels	<u>2022</u>	<u>2023</u>	<u>2024</u>
Number of Employees (Paid on Call Fire fighters)	32	34	36

Performance Measure	2022	2023	2024 Projected
Total Incidents:	357	456	500
Fires	38	45	50
Medical	179	147	165
Fire training hours	Combined total for all FF 2,755 hr	Combined total for all FF 2,883 hr	3,000 total hours
Division Goal	Goal Objective/Task		
Fiscal responsibility of public funds.	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.		
Ensure adequate coverage throughout the entire fire district.	Improve outreach and recruitment to fill staffing needs. Explore the option of a sub-station to ensure adequate coverage and reduce response times.		
Continue to develop and enhance current and future leaders of the organization.	Enhance the newly implemented Officer Development Program to ensure we are meeting the goals of developing our current firefighters into future dept leaders.		

## 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.

<b>Staffing Levels</b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
Number of Employees	10.5	10.5	10.5
Number of Seasonal	7	7	7

<b>Performance Measure</b>	<b>2022</b>	<b>2023</b>	<b>2024 Projected</b>
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
<b>Division Goal</b>	<b>Goal Objective/Task</b>		
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.



**Engineering**  
CITY OF BIG LAKE

### 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>2022</u>	<u>2023</u>	<u>2024</u>
Number of Employees	1.5	1.5	1.5

Performance Measure	2022	2023	2024 Projected
Number of right-a-way permits	105	100	100
Development plan reviews	11	10	12
Building Permit Survey reviews	75	75	30
Zoning Permits	25	25	25
Public Infrastructure Constructed	2.1 mi	3.5 mi	1.0 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>2022</u>	<u>2023</u>	<u>2024</u>
Number of Employees	6	6	6

Performance Measure	2022	2023	2024 Projected
Gallons of safe drinking water	484,712,000	531,421,000	558,000,000
Treated wastewater (gal)	261,920,000	266,883,000	275,000,000
Number of wells	7	7	7
Number of lift stations	13	13	13
Average flow rate (wastewater)	498 gpm	508 gpm	521 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.

<b>Staffing Levels</b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
Number of Employees – Full Time	3	3	4
Number of Employees – Part Time	18	19	19

<b>Performance Measure</b>	<b>2022</b>	<b>2023</b>	<b>2024 Projected</b>
Customer Count	194,951	184,412	187,000
Avg. Sale per Customer	\$29.05	\$29.80	\$29.75
Total Sales	\$5,623,585	\$5,445,460	5,471,054
Gross Profit %	27%	28%	27%
Labor Costs as % of Sales	11%	11%	15%
<b>Division Goal</b>	<b>Goal Objective/Task</b>		
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								
	2021	2022	2023	2024	+/- to last year	2025	2026	2027	2028	2029	2030
<b>REVENUE</b>											
Taxes	\$ 3,538,948	\$ 3,585,720	\$ 3,998,934	\$ 4,415,208	\$ 416,274	\$ 4,854,962	\$ 5,309,439	\$ 5,518,130	\$ 5,968,261	\$ 6,684,266	\$ 7,316,698
Special assessments	5,167	5,040	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000
Licenses and permits	730,551	798,583	567,339	644,497	77,158	735,543	826,588	917,636	1,008,684	1,099,732	1,190,780
Intergovernmental revenues	473,421	506,759	467,790	477,790	10,000	477,961	478,143	478,335	459,935	459,935	459,935
Franchise Fees	444,204	454,572	447,903	450,303	2,400	452,703	455,103	457,503	459,903	-	-
Charges for services	283,444	307,555	264,585	246,411	(18,174)	251,378	253,919	256,414	258,983	261,508	264,107
Fines and forfeitures	47,332	33,032	62,100	47,100	(15,000)	49,250	51,250	53,250	55,250	57,250	59,250
Interest earnings	(138,686)	(576,434)	17,000	37,000	20,000	37,000	37,000	37,000	37,000	37,000	37,000
Contributions/Donations	16,103	37,555	4,500	1,500	(3,000)	1,500	1,500	1,500	1,500	1,500	1,500
Miscellaneous revenue	19,740	37,134	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500	2,500
Transfer In from Other Funds	450,000	506,842	450,000	450,000	-	450,000	450,000	450,000	450,000	450,000	450,000
Total Current year revenues	5,870,224	5,696,358	6,285,651	6,775,309	489,658	7,315,797	7,868,441	8,175,268	8,705,016	9,056,691	9,784,770
Prior year Donations - Designed Fund Balance	7,906	8,920	10,000	3,566	(6,434)	-	-	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES BUDGET</b>	<b>\$ 5,878,130</b>	<b>\$ 5,705,278</b>	<b>\$ 6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$ 483,224</b>	<b>\$ 7,315,797</b>	<b>\$ 7,868,441</b>	<b>\$ 8,175,268</b>	<b>\$ 8,705,016</b>	<b>\$ 9,056,691</b>	<b>\$ 9,784,770</b>
<b>EXPENDITURES</b>											
Mayor/Council	\$ 31,867	\$ 38,180	\$ 32,956	\$ 33,426	\$ 470	\$ 33,463	\$ 33,498	\$ 33,536	\$ 33,574	\$ 33,614	\$ 33,655
Planning and Zoning	167,432	180,783	207,068	223,568	16,500	236,591	249,259	262,685	276,915	291,998	307,984
Elections	9,048	17,238	2,000	36,100	34,100	2,000	34,100	2,000	39,100	2,000	35,100
Administration and Finance	559,701	592,785	573,857	558,845	(15,012)	583,558	609,456	636,934	666,096	697,054	729,929
IT - Computer/Software/Maintenance	90,881	95,715	125,225	139,399	14,174	151,269	157,260	149,572	162,623	160,837	155,478
BLSCS	64,962	57,382	67,407	72,966	5,559	75,753	78,732	81,916	85,321	88,964	92,864
EDA	97,040	59,881	164,375	172,166	7,791	182,196	191,967	202,324	213,303	224,941	237,278
Building Inspection	224,328	255,590	237,418	238,921	1,503	258,941	271,829	285,476	299,927	315,231	331,438
Engineering	86,329	89,521	104,564	110,854	6,290	144,920	152,420	160,368	168,790	177,715	187,172
Streets	498,131	556,744	626,889	680,547	53,658	771,820	819,655	923,538	982,518	1,046,218	1,115,044
Fleet Maintenance	123,619	167,523	189,154	216,396	27,242	226,492	236,712	247,524	258,961	271,061	283,864
Parks	514,999	585,688	615,865	688,855	72,990	777,593	813,995	904,932	949,281	996,472	1,046,698
Police	2,093,778	2,241,775	2,460,670	2,693,421	232,751	2,950,611	3,120,411	3,300,910	3,492,807	3,696,852	3,913,847
Fire	309,717	324,918	325,120	337,478	12,358	342,011	345,895	351,540	356,022	361,200	366,724
Community - Recreation	94,343	103,650	114,472	120,322	5,850	120,969	121,641	127,654	134,027	140,784	147,945
Transfers out	726,938	657,872	448,611	455,611	7,000	457,611	631,611	504,361	585,750	551,750	799,750
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 5,693,113</b>	<b>\$ 6,025,245</b>	<b>\$ 6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$ 483,224</b>	<b>\$ 7,315,797</b>	<b>\$ 7,868,442</b>	<b>\$ 8,175,268</b>	<b>\$ 8,705,016</b>	<b>\$ 9,056,691</b>	<b>\$ 9,784,770</b>
<b>NET REVENUE OVER</b>											
(UNDER) EXPENSE	\$ 185,017	\$ (319,967)	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0
Unassigned Fund Balance - Projected	\$ 3,933,409	\$ 3,596,606	\$ 4,296,606	\$ 4,296,605		\$ 4,296,606	\$ 4,296,606	\$ 4,296,606	\$ 4,296,606	\$ 4,296,606	\$ 4,296,606
Percentage of Expenditures:											
Unassigned Fund Balance must remain 42% - 50%	65.28%	57.13%	63.38%	58.73%		58.73%	54.61%	52.56%	49.36%	47.44%	43.91%

# General Fund Revenues Budget

## Revenues

		2023-2024												
Account Number	Description	2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-010-3125	Land Use Revenue	\$ 25,239	\$ 29,473	\$ 15,867	\$ 25,877	\$ 24,992	\$ (885)	-3.42%	\$ 24,992	\$ 24,992	\$ 24,992	\$ 24,992	\$ 24,992	\$ 24,992
101-015-3101	RE & PP Taxes-Current	3,516,170	3,613,729	3,645,631	4,130,128	4,600,040	469,913	11.38%	5,076,046	5,537,119	5,772,772	6,230,251	6,954,014	7,594,638
	Less TIF		-	(87,116)	(87,987)	(87,566)	421	-0.48%	(88,442)	(89,326)	(90,219)	(91,122)	(92,033)	(92,953)
101-015-3107	Less Township Repayment	(70,232)	(62,181)	(83,728)	(88,752)	(94,077)	(5,325)	6.00%	(99,722)	(105,705)	(112,047)	(118,770)	(125,896)	(133,450)
101-015-3102	RE & PP Taxes-Delinquent	69,646	25,233	25,000	30,000	25,000	(5,000)	-16.67%	25,000	25,000	25,000	25,000	25,000	25,000
101-015-3104	RE & PP Tax - Abatements	(5,340)	833	(7,050)	(12,050)	(57,050)	(45,000)	373.44%	(87,050)	(87,050)	(107,050)	(107,050)	(107,050)	(107,050)
101-015-3108	Solar/Wind Production	2,096	2,180	1,000	1,000	2,000	1,000	100.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-015-3109	Penalty & Interest - Taxes	26,497	5,926	16,217	26,595	26,861	266	1.00%	27,130	27,401	27,675	27,952	28,231	28,513
101-015-3110	Market Value Homestead Credit	112	294	135	135	135	-		135	135	135	135	135	135
101-015-3155	Transfer In-Revenue	450,000	506,842	450,000	450,000	450,000	-		450,000	450,000	450,000	450,000	450,000	450,000
101-015-3160	Inter-Govt Revenue	5,696	5,856	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-015-3161	Clean-up Day / SCORE Grant	9,764	12,098	12,000	12,000	12,000	-		12,000	12,000	12,000	12,000	12,000	12,000
101-015-3180	Franchise Fees - Utilities	444,204	454,572	434,762	447,903	450,303	2,400	0.54%	452,703	455,103	457,503	459,903		
101-015-3195	Sanitation License	1,050	1,050	1,050	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	3,500
101-015-3201	Peddler License/Permit	1,867	3,150	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-015-3202	Firework Permits	100	100	100	100	100	-		100	100	100	100	100	100
101-015-3205	License Investigation Fee	1,100	1,100	-	-	-	-		-	-	-	-	-	-
101-015-3210	Massage License	300	625	375	375	375	-		375	375	375	375	375	375
101-015-3211	Liquor License	29,750	32,550	30,100	30,100	30,100	-		30,100	30,100	30,100	30,100	30,100	30,100
101-015-3212	Liquor Violations	4,500	1,500	-	-	-	-		-	-	-	-	-	-
101-015-3213	Non-Intox/Off-Sale License	250	250	250	250	250	-		250	250	250	250	250	250
101-015-3218	Cigarette License	1,200	1,600	1,200	1,300	1,300	-		1,300	1,300	1,300	1,300	1,300	1,300
101-015-3375	Miscellaneous Revenue	182	122	30	50	230	180	360.00%	200	230	200	230	200	230
101-015-3376	Insurance Proceeds & Dividends	14,644	9,782	1,000	2,500	2,500	-		2,500	2,500	2,500	2,500	2,500	2,500
101-015-3411	Copies	4	11	10	10	10	-		10	10	10	10	10	10
101-015-3417	Assessment Searches	3,700	3,300	1,000	1,500	1,500	-		1,500	1,500	1,500	1,500	1,500	1,500
101-015-3513	Other Fines/Fees	-	-	200	200	-	(200)	-100.00%	-	-	-	-	-	-
101-015-3610	Prop Tx Paid Special Assessmt	5,167	5,040	2,000	3,000	3,000	-		3,000	3,000	3,000	3,000	3,000	3,000
101-015-3940	Lease/Rental Income	64,759	58,055	66,692	55,100	30,885	(24,215)	-43.95%	31,503	32,133	32,775	33,431	34,100	34,782

General Fund Revenues Budget – (continued)

		2023-2024												
Account Number	Description	2021	2022	2022	2023	2024	\$ Change	% Change	2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget			Concept Budget					
101-015-3991	Leases Interest Revenue	-	4,984	-	-	3,961	3,961	100.00%	4,040	4,121	4,203	4,288	4,373	4,461
101-015-3995	Unrealized Gain	(169,784)	(652,546)	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000	5,000
101-015-3999	Interest Earned	31,098	76,112	12,000	12,000	32,000	20,000	166.67%	32,000	32,000	32,000	32,000	32,000	32,000
101-015-4151	Refunds & Reimbursements	49	6,788	500	500	500	-		500	500	500	500	500	500
101-015-4155	Reimbursements - Wellness Progr	225	68	200	200	200	-		200	200	200	200	200	200
101-015-4156	Credit Card Rebates	3,067	3,839	5,000	5,000	2,500	(2,500)	-50.00%	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	10,000
101-020-4151	Refunds & Reimbursements	321	162	-	-	-	-		-	-	-	-	-	-
101-030-3221	Building Permits	255,663	207,074	150,000	162,777	189,320	26,543	16.31%	219,366	249,411	279,459	309,507	339,555	369,603
101-030-3222	State Surcharge on Bldg Pmts	17,880	15,206	13,000	14,000	15,000	1,000	7.14%	16,000	17,000	18,000	19,000	20,000	21,000
101-030-3229	Seed/Sod Escrow Permit	9,000	2,800	4,000	4,000	4,000	-		4,000	4,000	4,000	4,000	4,000	4,000
101-030-3241	Building - Plan Review Fee	140,573	151,598	90,000	110,000	140,000	30,000	27.27%	170,000	200,000	230,000	260,000	290,000	320,000
101-030-3242	Building - Other Permits	145,802	256,395	110,000	135,000	150,000	15,000	11.11%	180,000	210,000	240,000	270,000	300,000	330,000
101-030-3250	Rental Inspection Fees - Multi Family	17,039	17,788	12,880	15,000	17,000	2,000	13.33%	17,000	17,000	17,000	17,000	17,000	17,000
101-030-3251	Rental License Fees - Single/Duplex	-	8,000	11,050	-	6,000	6,000	100.00%	6,000	6,000	6,000	6,000	6,000	6,000
101-030-3375	Miscellaneous Revenue	5,245	6,170	1,200	1,750	1,750	-		1,750	1,750	1,750	1,750	1,750	1,750
101-030-3418	Administrative Charges	35	225	25	25	25	-		25	25	25	25	25	25
101-030-3513	Other Fines/Fees	-	280	1,000	100	100	-		250	250	250	250	250	250
101-050-3161	Clean-up Day / SCORE Grant	40,763	40,000	50,000	40,000	40,000	-		40,000	40,000	40,000	40,000	40,000	40,000
101-050-3197	Compost Access Permit	190	215	100	100	100	-		100	100	100	100	100	100
101-050-3220	R-O-W Permit Fees	2,400	4,800	1,000	1,500	1,000	(500)	-33.33%	1,000	1,000	1,000	1,000	1,000	1,000
101-050-3365	Road/Maintenance Aid	122,113	139,614	123,494	132,000	135,000	3,000	2.27%	135,000	135,000	135,000	135,000	135,000	135,000
101-050-3412	City Maint. Services	2,511	8,809	7,500	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000	5,000
101-050-3450	Street Light Fees	166,024	173,229	169,800	173,400	175,200	1,800	1.04%	177,000	178,800	180,600	182,400	184,200	186,000
101-050-4151	Refunds & Reimbursements	1,287	2,901	1,500	1,500	1,500	-		1,500	1,500	1,500	1,500	1,500	1,500
101-050-4154	Reimbursements - BL Township	-	-	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-052-3413	Fleet Service Maintenance	-	-	-	-	800	800	100.00%	800	800	800	800	800	800
101-055-3160	Inter-Govt Revenue	3,457	-	1,200	1,200	1,200	-		1,200	1,200	1,200	1,200	1,200	1,200
101-055-3196	Garden Plot Fees	1,110	1,230	1,110	1,110	1,110	-		1,110	1,110	1,110	1,110	1,110	1,110
101-055-3200	Vendor Fees/Licenses	120	400	100	100	100	-		100	100	100	100	100	100

General Fund Revenues Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-055-3225	Park Permits-Seasonal- Resident	13,923	12,498	15,000	15,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000	15,000
101-055-3226	Park Permits-Daily	64,684	54,517	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000	50,000
101-055-3231	Park Permits-Seasonal- Non-Res	11,036	9,772	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000	10,000
101-055-3232	Park Event Fee	75	-	200	200	200	-	-	200	200	200	200	200	200
101-055-3236	Lake Mitchel Access Key	340	280	-	-	-	-	-	-	-	-	-	-	-
101-055-3940	Lease/Rental/CAM	2,040	1,890	1,200	1,200	1,500	300	25.00%	1,500	1,500	1,500	1,500	1,500	1,500
101-055-4151	Refunds & Reimbursements	826	134	250	250	250	-	-	250	250	250	250	250	250
101-055-4152	Resitution/Damage Payments	166	50	-	-	-	-	-	-	-	-	-	-	-
101-056-3232	Special Event Fee	50	100	-	-	-	-	-	-	-	-	-	-	-
101-056-3233	Donations - Movie In the Park	3,000	1,500	3,000	1,500	1,500	-	-	1,500	1,500	1,500	1,500	1,500	1,500
101-072-3230	Donations - ECFE	-	-	-	-	-	-	-	-	-	-	-	-	-
101-2939	ECFE- Designed Fund Bal	7,906	8,920	10,000	10,000	3,566	(6,434)	-64.34%	-	-	-	-	-	-
101-075-3117	State Aid - Police	127,930	132,718	125,000	125,000	132,000	7,000	5.60%	132,000	132,000	132,000	132,000	132,000	132,000
101-075-3160	Inter-Govt Revenue-Training/Insuranc	18,782	27,129	12,000	12,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000	12,000
101-075-3230	Donations from Organizations	5,344	400	-	-	-	-	-	-	-	-	-	-	-
101-075-3239	K-9 Unit Donations	4,752	26,238	-	3,000	-	(3,000)	-100.00%	-	-	-	-	-	-
101-075-3240	K-9 Unit Sales	-	9,417	-	-	-	-	-	-	-	-	-	-	-
101-075-3375	Miscellaneous Revenue	4,247	2,979	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500	2,500
101-075-3376	Insurance Proceeds & Dividends	-	27,125	-	-	-	-	-	-	-	-	-	-	-
101-075-3411	Copies	-	-	100	100	100	-	-	100	100	100	100	100	100
101-075-3511	Court Fines	32,412	24,587	46,800	48,800	35,000	(13,800)	-28.28%	37,000	39,000	41,000	43,000	45,000	47,000
101-075-3512	Parking Fines	9,105	5,790	6,000	6,000	6,000	-	-	6,000	6,000	6,000	6,000	6,000	6,000
101-075-3513	Other Fines/Fees	5,815	2,375	7,000	7,000	6,000	(1,000)	-14.29%	6,000	6,000	6,000	6,000	6,000	6,000
101-075-3910	Sale of Fixed Assets	1,109	15,000	500	500	-	(500)	-100.00%	-	-	-	-	-	-
101-075-4152	Resitution/Damage Payments	4,348	227	-	-	-	-	-	-	-	-	-	-	-
101-075-4200	Other Grant Proceeds	-	-	1,800	1,800	1,800	-	-	1,800	1,800	1,800	1,800	1,800	1,800
101-075-4210	Federal Grant Proceeds	(0)	-	1,800	1,800	1,800	-	-	1,800	1,800	1,800	1,800	1,800	1,800
101-075-4211	Towards Zero Deaths Grant	13,144	8,033	17,855	17,855	17,855	-	-	18,026	18,208	18,400	-	-	-
101-085-3118	State Aid - Fire	116,534	130,855	95,000	110,000	110,000	-	-	110,000	110,000	110,000	110,000	110,000	110,000
101-085-3119	State Aid Fire Relief	4,000	-	3,000	3,000	3,000	-	-	3,000	3,000	3,000	3,000	3,000	3,000
		<b>\$5,878,130</b>	<b>\$5,705,278</b>	<b>\$5,723,889</b>	<b>\$6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$483,224</b>	<b>7.68%</b>	<b>\$7,315,797</b>	<b>\$7,868,441</b>	<b>\$8,175,268</b>	<b>\$8,705,016</b>	<b>\$9,056,691</b>	<b>\$ 9,784,770</b>
		2021	2022	2022	2023	2024			2025	2026	2027	2028	2029	2030
<b>General Fund Expenditures:</b>		\$ 5,693,113	\$ 6,025,245	\$ 5,723,889	\$ 6,295,651	\$ 6,778,875			\$ 7,315,797	\$ 7,868,442	\$ 8,175,268	\$ 8,705,016	\$ 9,056,691	\$ 9,784,770
<b>General Fund Revenues:</b>		5,878,130	5,705,278	5,723,889	6,295,651	6,778,875			7,315,797	7,868,441	8,175,268	8,705,016	9,056,691	9,784,770
<b>Surplus / Deficit:</b>		185,017	(319,967)	(0)	(0)	(0)			0	(0)	0	(0)	0	0
<b>% of increase in Revenue over prior year budget</b>		2021	2022	2022	2023	2024			2025	2026	2027	2028	2029	2030
		-10.11%	-2.94%	1.92%	9.99%	7.68%			7.92%	7.55%	3.90%	6.48%	4.04%	8.04%
<b>% of increase in Expenditures over prior year budget</b>		2021	2022	2022	2023	2024			2025	2026	2027	2028	2029	2030
		-3.63%	5.83%	1.92%	9.99%	7.68%			7.92%	7.55%	3.90%	6.48%	4.04%	8.04%

General Fund Expenditures Budget

Expenditures

Account Number	Description	2023-2024												
		2021 Actual	2022 Actual	2022 Budget	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-100-05-4002	Wages	\$ 25,400	\$ 26,850	\$ 27,000	\$ 27,000	\$ 27,000	\$ -		\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
101-100-05-4010	F.I.C.A./Medicare (er)	1,821	1,955	1,928	1,928	1,929	1	0.05%	1,928	1,928	1,928	1,928	1,928	1,928
101-100-05-4021	PFMLA	-	-	-	-	89	89	100.00%	95	97	100	103	106	110
101-100-05-4016	WC Insurance	82	102	89	113	148	35	30.97%	155	163	171	180	189	198
101-100-05-20-4170	Legal	1,550	5,663	100	100	100	-		100	100	100	100	100	100
101-100-05-25-4200	Printing- Newsletter	585	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-100-05-25-4210	Operating Supplies	829	481	600	500	500	-		500	500	500	500	500	500
101-100-05-25-4212	Other Operations Expenses	18	22	500	250	250	-		250	250	250	250	250	250
101-100-05-25-4215	Uniforms/Clothing	7	119	150	100	100	-		100	100	100	100	100	100
101-100-05-25-4220	Advertising	143	67	300	250	100	(150)	-60.00%	100	100	100	100	100	100
101-100-05-25-4235	Postage	-	-	50	25	10	(15)	-60.00%	10	10	10	10	10	10
101-100-05-25-4238	Training/Schools	175	950	1,500	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-100-05-25-4240	Travel/Mileage	-	-	100	100	100	-		100	100	100	100	100	100
101-100-05-25-4243	Meals	412	383	200	150	400	250	166.67%	400	400	400	400	400	400
101-100-05-25-4250	Liability Insurance	590	621	700	700	820	120	17.14%	845	870	896	923	951	979
101-100-05-25-4257	Contractors Hired	225	(75)	-	-	-	-		-	-	-	-	-	-
101-100-05-25-4260	Subscriptions/Dues	30	30	30	30	30	-		30	30	30	30	30	30
101-10005-25-4413	Equipment/Accessories	-	269	-	-	-	-		-	-	-	-	-	-
101-100-10-05-4002	Wages	100,078	117,579	130,495	139,520	148,287	8,767	6.28%	157,184	166,615	176,612	187,209	198,441	210,348
101-100-10-05-4004	Overtime Wages	242	290	-	-	-	-		-	-	-	-	-	-
101-100-10-05-4008	Insurance Benefits (er)	8,564	11,415	12,144	17,982	23,680	5,698	31.69%	25,101	26,607	28,203	29,895	31,689	33,591
101-100-10-05-4009	HSA Accounts	2,000	2,350	2,700	2,700	2,079	(621)	-23.00%	2,079	2,079	2,079	2,079	2,079	2,079
101-100-10-05-4010	F.I.C.A./Medicare (er)	7,586	8,826	9,983	10,676	11,345	669	6.27%	12,025	12,746	13,511	14,321	15,181	16,092
101-100-10-05-4021	PFMLA	-	-	-	-	520	520	100.00%	550	601	656	716	782	853
101-100-10-05-4012	P.E.R.A. (er)	7,265	8,652	9,440	10,119	10,775	656	6.48%	12,575	13,329	14,129	14,977	15,875	16,828
101-100-10-05-4016	WC Insurance	656	1,322	709	1,076	1,077	1	0.09%	1,142	1,210	1,283	1,360	1,441	1,528
101-100-10-20-4140	Audit	364	334	361	365	365	-		365	365	365	365	365	365
101-100-10-20-4150	Engineering	2,315	1,355	500	500	2,000	1,500	300.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-100-10-20-4170	Legal	12,982	8,999	5,000	5,000	8,000	3,000	60.00%	8,000	8,000	8,000	8,000	8,000	8,000
101-100-10-20-4180	Other Consultants	19,601	10,637	5,000	10,000	5,000	(5,000)	-50.00%	5,000	5,000	5,000	5,000	5,000	5,000
101-100-10-25-4200	Printing-Newsletter etc	584	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-100-10-25-4209	Recording Fees	-	46	100	100	100	-		100	100	100	100	100	100
101-100-10-25-4210	Operating Supplies	505	530	500	500	500	-		515	530	546	563	580	597
101-100-10-25-4212	Other Operations Expenses	532	-	50	50	50	-		50	50	50	50	50	50
101-100-10-25-4215	Uniforms/Clothing	-	48	100	100	100	-		100	100	100	100	100	100
101-100-10-25-4220	Advertising	1,301	923	1,500	1,500	1,500	-		1,545	1,591	1,639	1,688	1,739	1,791
101-100-10-25-4230	Telephone/Internet	1,210	1,360	1,200	1,800	1,800	-		1,800	1,800	1,800	1,800	1,800	1,800
101-100-10-25-4235	Postage	691	954	500	500	500	-		500	500	500	500	500	500

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-100-10-25-4238	Training/Schools	10	1,657	1,000	1,000	2,000	1,000	100.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-100-10-25-4240	Travel/Mileage	-	-	250	250	250	-	-	250	250	250	250	250	250
101-100-10-25-4243	Meals	208	319	200	200	200	-	-	200	200	200	200	200	200
101-100-10-25-4250	Liability Insurance	590	622	1,000	650	820	170	26.15%	861	904	949	997	1,047	1,099
101-100-10-25-4260	Subscriptions/Dues	120	99	100	120	120	-	-	120	120	120	120	120	120
101-100-10-25-4405	Motor Fuel	28	287	600	600	600	-	-	600	600	600	600	600	600
101-100-10-25-4413	Equipment/Accessories	-	982	50	50	50	-	-	50	50	50	50	50	50
101-100-10-25-4430	Vehicle Maintenance	-	454	1,000	1,000	1,000	-	-	1,030	1,061	1,093	1,126	1,159	1,194
101-100-11-10-4007	Wages (Elections)	2,664	10,998	21,000	-	25,000	25,000	100.00%	-	25,000	-	27,000	-	25,000
101-100-11-10-4210	Operating Supplies	3,633	164	1,000	-	1,500	1,500	100.00%	-	1,000	-	2,000	-	2,000
101-100-11-10-4212	Other Operations Expense	195	901	-	-	-	-	-	-	-	-	-	-	-
101-100-11-10-4220	Advertising	230	740	1,000	-	1,000	1,000	100.00%	-	1,000	-	1,000	-	1,000
101-100-11-10-4238	Training/School	1,408	1,457	1,200	2,000	1,500	(500)	-25.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-100-11-10-4240	Travel/Mileage	167	467	800	-	800	800	100.00%	-	800	-	800	-	800
101-100-11-10-4243	Meals	677	2,361	4,000	-	6,000	6,000	100.00%	-	4,000	-	6,000	-	4,000
101-100-11-10-4255	Rent / Lease	75	150	300	-	300	300	100.00%	-	300	-	300	-	300
101-100-11-71-4612	Capital Transfer Out - CIP 199	2,000	-	-	2,000	-	(2,000)	-100.00%	6,000	-	6,000	-	6,000	-
101-100-15-05-4002	Wages	264,398	282,499	277,351	267,203	239,087	(28,116)	-10.52%	253,431	268,636	284,753	301,837	319,947	339,143
101-100-15-05-4001	Advance Resignation Pay	-	-	-	-	7,500	7,500	100.00%	7,500	7,500	7,500	7,500	7,500	7,500
101-100-15-05-4004	Overtime Wages	11	11	-	-	-	-	-	-	-	-	-	-	-
101-100-15-05-4008	Insurance Benefits (er)	49,312	43,530	51,976	41,834	34,892	(6,942)	-16.59%	36,986	39,205	41,557	44,050	46,693	49,495
101-100-15-05-4009	HSA Accounts	938	2,150	1,500	1,995	1,545	(450)	-22.56%	1,545	1,545	1,545	1,545	1,545	1,545
101-100-15-05-4010	F.I.C.A./Medicare (er)	18,507	20,318	21,218	20,444	19,004	(1,440)	-7.04%	19,387	20,551	21,784	23,091	24,476	25,944
101-100-15-05-4021	PFMLA	-	-	-	-	864	864	100.00%	887	968	1,057	1,154	1,260	1,376
101-100-15-05-4012	P.E.R.A. (er)	25,329	26,277	20,802	20,045	18,067	(1,978)	-9.87%	20,274	21,491	22,780	24,147	25,596	27,131
101-100-15-05-4016	W/C Insurance	3,411	3,955	3,684	4,952	5,200	248	5.01%	5,356	5,517	5,682	5,853	6,028	6,209
101-100-15-05-4019	Wellness Plan	228	2,312	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000
101-100-15-20-4140	Audit	3,640	3,340	5,605	5,773	5,773	-	-	5,773	5,773	5,773	5,773	5,773	5,773
101-100-15-20-4170	Legal - RATES INCREASE 2022	15,160	34,165	15,000	18,000	20,000	2,000	11.11%	20,000	20,000	20,000	20,000	20,000	20,000
101-100-15-20-4175	Assessing	26,290	26,725	29,122	29,000	27,810	(1,190)	-4.10%	28,644	29,504	30,389	31,300	32,239	33,207
101-100-15-20-4180	Other Consultants	10,706	3,699	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000	5,000
101-100-15-25-4110	Bank Charges	11,455	10,843	12,300	12,000	12,000	-	-	12,360	12,731	13,113	13,506	13,911	14,329
101-100-15-25-4120	Real Estate Tax	3,260	3,146	3,569	-	2,700	2,700	100.00%	2,781	2,864	2,950	3,039	3,130	3,224
101-100-15-25-4200	Printing-Newsletter etc	584	743	611	710	850	140	19.72%	850	850	850	850	850	850
101-100-15-25-4208	Copies	12,440	12,283	14,000	14,000	15,620	1,620	11.57%	16,089	16,571	17,068	17,580	18,108	18,651
101-100-15-25-4210	Operating Supplies	8,512	8,052	9,000	8,500	8,500	-	-	8,500	8,500	8,500	8,500	8,500	8,500
101-100-15-25-4212	Other Operations Expenses	2,931	2,320	2,460	2,400	2,400	-	-	2,400	2,400	2,400	2,400	2,400	2,400

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-100-15-25-4213	Safety Training/Expenses	1,918	3,029	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000	5,000
101-100-15-25-4215	Uniforms/Clothing	-	614	100	1,000	600	(400) -40.00%	600	600	600	600	600	600	600
101-100-15-25-4217	Cleaning Services	12,625	12,400	13,750	13,750	13,600	(150) -1.09%	13,736	13,873	14,012	14,152	14,294	14,437	
101-100-15-25-4220	Advertising	1,822	1,196	1,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	
101-100-15-25-4225	Sanitation/Garbage Removal	3,985	4,224	3,600	4,212	4,800	588 13.96%	4,848	4,896	4,945	4,995	5,045	5,095	
101-100-15-25-4230	Telephone/Internet	12,012	12,852	12,144	12,360	14,880	2,520 20.39%	14,930	14,980	15,030	15,080	15,130	15,180	
101-100-15-25-4235	Postage	3,035	3,147	3,332	3,200	3,200	-	3,232	3,264	3,297	3,330	3,363	3,397	
101-100-15-25-4238	Training/Schools	1,468	3,913	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000	
101-100-15-25-4240	Travel/Mileage	138	725	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	
101-100-15-25-4243	Meals	123	196	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	
101-100-15-25-4250	Liability Insurance	7,226	7,843	7,300	7,600	9,850	2,250 29.61%	9,949	10,048	10,148	10,250	10,352	10,456	
101-100-15-25-4260	Subscriptions/Dues	12,829	14,378	15,000	15,000	140	(14,860) -99.07%	141	143	144	146	147	149	
101-100-15-25-4260	Subscriptions/Dues - LMC Dues	-	-	-	-	13,000	13,000 100.00%	13,130	13,261	13,394	13,528	13,663	13,800	
101-100-15-25-4260	Subscriptions/Dues - Compost Peer Group CA	-	-	-	-	1,600	1,600 100.00%	1,600	1,600	1,600	1,600	1,600	1,600	
101-100-15-25-4260	Subscriptions/Dues - Leadership Group CA	-	-	-	-	600	600 100.00%	600	600	600	600	600	600	
101-100-15-25-4260	Subscriptions/Dues - MNGFOA	-	-	-	-	70	70 100.00%	70	70	70	70	70	70	
101-100-15-25-4260	Subscriptions/Dues - MCFOA	-	-	-	-	150	150 100.00%	150	150	150	150	150	150	
101-100-15-25-4260	Subscriptions/Dues - GFOA	-	-	-	-	190	190 100.00%	190	190	190	190	190	190	
101-100-15-25-4260	Subscriptions/Dues - Amazon Prime	-	-	-	-	500	500 100.00%	500	500	500	500	500	500	
101-100-15-25-4300	Awards - Employee Los	-	40	100	100	100	-	100	100	100	100	100	100	
101-100-15-25-4413	Equipment/Accessories	2,251	4,934	1,000	1,000	3,000	2,000 200.00%	3,000	3,000	3,000	3,000	3,000	3,000	
101-100-15-25-4430	Vehicle Maintenance	927	19	500	500	-	(500) -100.00%	-	-	-	-	-	-	
101-100-15-25-4540	Repair/Maintenance Buildings	13,089	5,448	9,000	9,000	8,000	(1,000) -11.11%	8,240	8,487	8,742	9,004	9,274	9,552	
101-100-15-25-4545	Repair/Maintenance Equipment	1,074	272	1,000	1,000	1,000	-	1,030	1,061	1,093	1,126	1,159	1,194	
101-100-15-25-4570	Electricity	15,982	17,675	16,346	17,981	19,800	1,819 10.12%	21,780	23,958	26,354	28,989	31,888	35,077	
101-100-15-25-4580	Natural Gas	4,864	7,294	6,000	6,180	7,513	1,333 21.57%	7,738	7,970	8,209	8,456	8,709	8,971	
101-100-15-25-4582	Solar Credit	(29)	(819)	(100)	(100)	(500)	(400) 400.00%	(505)	(510)	(515)	(520)	(526)	(531)	
101-100-15-25-4590	Water/Sewer Utilities	5,733	6,771	6,562	7,218	7,940	722 10.00%	8,734	9,607	10,568	11,625	12,787	14,066	
101-100-15-85-4612	Transfers Out - Debt Service	7,831	7,831	7,831	-	-	-	-	-	-	-	-	-	
101-100-15-71-4612	Transfers Out - CIP - 196 - Street Maintenance/projects	608,413	477,009	200,000	270,000	270,000	-	270,000	450,000	400,000	500,000	400,000	700,000	
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	25,000	25,000	
101-100-20-05-4002	Wages **	5,383	4,463	4,167	4,329	4,560	231 5.34%	4,834	5,124	5,431	5,757	6,102	6,468	
101-100-20-05-4008	Insurance **	508	265	422	180	202	22 12.22%	214	227	241	255	270	287	
101-100-20-05-4009	HSA **	13	21	-	30	30	-	30	30	30	30	30	30	
101-100-20-05-4010	F.I.C.A./Medicare (er) **	325	336	320	335	349	14 4.18%	370	392	416	441	467	495	
101-100-20-05-4021	PFMLA	-	-	-	-	16	16 100.00%	17	18	20	22	24	26	
101-100-20-05-4012	P.E.R.A. (er) **	296	304	313	328	342	14 4.27%	364	388	413	440	469	499	
101-100-20-05-4013	P.E.R.A. - Police/Fire (er) **	189	-	1	1	-	(1) -100.00%	-	-	-	-	-	-	

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021 Actual	2022 Actual	2022 Budget	2023 Final Budget	2024 Adopted Budget	2023-2024		2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
							\$ Change	% Change						
101-100-20-25-4210	Operating Supplies	506	211	1,000	1,000	1,000	-		1,030	1,061	1,093	1,126	1,159	1,194
101-100-20-25-4212	Other Operating Costs	-	-	500	250	250	-		258	265	273	281	290	299
101-100-20-25-4217	Cleaning Services	12,855	12,155	13,165	13,000	13,000	-		13,130	13,261	13,394	13,528	13,663	13,800
101-100-20-25-4225	Sanitation /Garbage	2,727	2,419	2,100	2,400	2,880	480	20.00%	2,880	2,880	2,880	2,880	2,880	2,880
101-100-20-25-4250	Liability Insurance	5,345	6,113	5,826	5,749	8,350	2,601	45.25%	8,768	9,206	9,666	10,149	10,657	11,190
101-100-20-25-4370	Grounds Maintenance - HIRE	1,115	-	1,500	500	500	-		500	500	500	500	500	500
101-100-20-25-4375	Snow Removal - PW/Hired	-	-	500	500	500	-		500	500	500	500	500	500
101-100-20-25-4414	Equipment/Accessories - Library	4,994	485	3,000	3,000	3,000	-		3,000	3,000	3,000	3,000	3,000	3,000
101-100-20-25-4540	Repair/Maintenance Buildings	9,597	7,364	12,000	12,000	12,000	-		12,000	12,000	12,000	12,000	12,000	12,000
101-100-20-25-4545	Repair/Maintenance Equipment	-	119	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-100-20-25-4570	Electricity	12,501	11,250	12,495	13,745	13,500	(245)	-1.78%	14,580	15,746	17,006	18,367	19,836	21,423
101-100-20-25-4580	Natural Gas	4,653	7,076	5,000	5,100	7,131	2,031	39.83%	7,488	7,862	8,255	8,668	9,101	9,556
101-100-20-25-4590	Water/Sewer Utilities	3,955	4,801	3,600	3,960	4,356	396	10.00%	4,792	5,271	5,798	6,378	7,015	7,717
101-100-25-05-4002	Wages	68,011	38,561	74,235	109,094	113,042	3,948	3.62%	119,825	127,014	134,635	142,713	151,276	160,352
101-100-25-05-4004	Overtime Wages	242	290	300	300	300	-		318	337	357	379	401	426
101-100-25-05-4008	Insurance Benefits (er)	5,072	3,701	5,747	14,945	17,009	2,064	13.81%	18,030	19,111	20,258	21,473	22,762	24,128
101-100-25-05-4009	HSA Accounts	950	469	1,050	300	300	-		300	300	300	300	300	300
101-100-25-05-4010	F.I.C.A./Medicare (er)	5,192	2,925	5,679	8,348	8,649	301	3.61%	9,167	9,717	10,300	10,918	11,573	12,267
101-100-25-05-4021	PFMLA	-	-	-	-	396	396	100.00%	419	458	500	546	596	651
101-100-25-05-4012	P.E.R.A. (er)	4,851	2,724	5,307	7,923	8,218	295	3.72%	9,586	10,161	10,771	11,417	12,102	12,828
101-100-25-05-4016	W/C Insurance	1,979	3,258	2,138	3,759	3,947	188	5.00%	4,184	4,435	4,701	4,983	5,282	5,599
101-100-25-20-4140	Audit	728	668	721	721	721	-		721	721	721	721	721	721
101-100-25-20-4170	Legal	3,807	-	3,000	3,000	2,500	(500)	-16.67%	2,500	2,500	2,500	2,500	2,500	2,500
101-100-25-20-4180	Other Consultants	-	-	500	500	500	-		500	500	500	500	500	500
101-100-25-25-4200	Printing - Newsletter etc	584	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-100-25-25-4201	Amexation	432	178	250	250	250	-		250	250	250	250	250	250
101-100-25-25-4209	Recording Fees/Settlement	-	-	100	100	100	-		100	100	100	100	100	100
101-100-25-25-4210	Operating Supplies	799	1,037	750	750	750	-		773	796	820	844	869	896
101-100-25-25-4212	Other Operations Expense	-	-	200	200	200	-		200	200	200	200	200	200
101-100-25-25-4215	Uniforms/Clothing	-	24	100	100	100	-		100	100	100	100	100	100
101-100-25-25-4220	Advertising	-	315	200	200	200	-		200	200	200	200	200	200
101-100-25-25-4230	Telephone/Internet	600	676	600	600	1,104	504	84.00%	1,104	1,104	1,104	1,104	1,104	1,104
101-100-25-25-4235	Postage	27	30	100	100	100	-		100	100	100	100	100	100
101-100-25-25-4238	Training/Schools	482	1,751	2,000	2,000	2,000	-		2,000	2,000	2,000	2,000	2,000	2,000
101-100-25-25-4240	Travel/Mileage	-	-	100	100	200	100	100.00%	200	200	200	200	200	200
101-100-25-25-4243	Meals	163	209	300	300	300	-		300	300	300	300	300	300
101-100-25-25-4250	Liability Insurance	590	622	600	630	815	185	29.37%	856	899	943	991	1,040	1,092

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-100-25-25-4260	Subscriptions/Dues	295	1,150	1,000	1,295	-	(1,295) -100.00%	-	-	-	-	-	-	
101-100-25-25-4260	Subscriptions/Dues - EDAM	-	-	-	-	320	320 100.00%	320	320	320	320	320	320	
101-100-25-25-4260	Subscriptions/Dues - MN Marketing Partners	-	-	-	-	700	700 100.00%	700	700	700	700	700	700	
101-100-25-25-4260	Subscriptions/Dues - MN Car	-	-	-	-	325	325 100.00%	325	325	325	325	325	325	
101-100-25-25-4260	Subscriptions/Dues - Notary	-	-	-	-	120	120 100.00%	120	120	120	120	120	120	
101-100-25-25-4300	Awards - Employee LOS	-	-	50	50	50	-	50	50	50	50	50	50	
101-100-25-25-4413	Equipment/Accessories	-	-	100	100	100	-	100	100	100	100	100	100	
101-100-25-26-4222	Marketing - Communications	678	519	6,000	6,000	6,000	-	6,000	6,000	6,000	6,000	6,000	6,000	
101-100-25-26-4224	Marketing - Event-MNCAR	1,100	31	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	
101-100-30-05-4002	Wages	121,693	161,314	140,747	150,241	155,686	5,445 3.62%	165,027	174,929	185,425	196,550	208,343	220,844	
101-100-30-05-4004	Overtime Wages	1,694	2,029	500	500	500	-	500	500	500	500	500	500	
101-100-30-05-4008	Insurance Benefits (er)	24,810	22,859	26,379	12,404	14,289	1,885 15.20%	15,146	16,055	17,018	18,040	19,122	20,269	
101-100-30-05-4009	HSA Accounts	1,100	1,150	1,200	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200	1,200	
101-100-30-05-4010	F.I.C.A./Medicare (er)	8,619	11,829	10,768	11,497	11,911	414 3.60%	12,625	13,382	14,185	15,036	15,938	16,895	
101-100-30-05-4021	PFMLA	-	-	-	-	546	546 100.00%	578	631	689	752	821	896	
101-100-30-05-4012	P.E.R.A. (er)	9,490	10,896	10,556	11,270	4,029	(7,241) -64.25%	13,202	13,994	14,834	15,724	16,667	17,667	
101-100-30-05-4016	W/C Insurance	611	928	390	1,075	1,129	54 5.02%	1,197	1,269	1,345	1,425	1,511	1,602	
101-100-30-20-4140	Audit	728	668	721	721	721	-	721	721	721	721	721	721	
101-100-30-20-4170	Legal	-	116	100	100	100	-	100	100	100	100	100	100	
101-100-30-25-4200	Printing - Newsletter	584	743	610	710	850	140 19.72%	850	850	850	850	850	850	
101-100-30-25-4210	Operating Supplies	1,494	1,978	1,200	1,500	2,000	500 33.33%	2,060	2,122	2,185	2,251	2,319	2,388	
101-100-30-25-4212	Other Operations Expenses	132	-	500	200	100	(100) -50.00%	100	100	100	100	100	100	
101-100-30-25-4215	Uniforms/Clothing	-	-	100	100	100	-	100	100	100	100	100	100	
101-100-30-25-4230	Telephone/Internet	943	1,120	1,000	1,000	1,560	560 56.00%	1,000	1,000	1,000	1,000	1,000	1,000	
101-100-30-25-4235	Postage	190	60	500	250	100	(150) -60.00%	103	106	109	113	116	119	
101-100-30-25-4238	Training/Schools	930	1,356	1,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000	
101-100-30-25-4240	Travel/Mileage	140	310	300	300	300	-	300	300	300	300	300	300	
101-100-30-25-4243	Meals	19	78	50	50	50	-	50	50	50	50	50	50	
101-100-30-25-4250	Liability Insurance	703	724	800	800	900	100 12.50%	945	992	1,042	1,094	1,149	1,206	
101-100-30-25-4257	Contractors Hired	28,756	20,024	25,000	25,400	25,000	(400) -1.57%	25,250	25,503	25,758	26,015	26,275	26,538	
101-100-30-25-4260	Subscriptions/Dues	283	210	500	500	500	-	500	500	500	500	500	500	
101-100-30-25-4405	Motor Fuel	785	1,233	1,000	1,000	1,250	250 25.00%	1,288	1,326	1,366	1,407	1,449	1,493	
101-100-30-25-4412	State SurCharge Bldg.Permi	17,137	13,261	12,000	13,000	13,000	-	13,000	13,000	13,000	13,000	13,000	13,000	
101-100-30-25-4413	Equipment/Accessories	-	-	1,000	100	100	-	100	100	100	100	100	100	
101-100-30-25-4430	Vehicle Maintenance	266	2,704	1,500	1,500	1,000	(500) -33.33%	1,000	1,000	1,000	1,000	1,000	1,000	

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-105-15-20-4129	Computer Consultant	34,000	34,000	36,000	36,000	36,720	720	2.00%	37,454	38,203	38,968	39,747	40,542	41,353
101-105-10-25-4135	Software-code codification services	-	-	-	15,000	5,000	(10,000)	-66.67%	5,000	5,000	5,000	5,000	5,000	5,000
101-105-15-25-4130	Computers/Software -Wire Access Points (3 yr)	-	-	-	-	-	-	-	2,000	-	-	2,000	-	-
101-105-15-25-4130	Computers/key boards	-	1,977	-	-	-	-	-	-	-	-	-	-	-
101-105-15-25-4130	Software - VMWare	-	387	250	250	250	-	-	250	250	250	250	250	250
101-105-15-25-4130	Software - Spam Filter (Marco)	130	288	288	288	288	-	-	288	288	288	288	288	288
101-105-15-25-4130	Software - Cisco Firewall Support (Marco)	4,160	-	250	250	250	-	-	250	250	250	250	250	250
101-105-15-25-4130	Software - Cloud Controller (Marco)	-	1,687	-	-	-	-	-	-	-	-	-	-	-
101-105-15-25-4130	Software -Threat Defense (Marco)	-	-	-	-	433	433	100.00%	-	-	-	488	-	-
101-105-15-25-4130	Software - DigiCert - email certificate 3 years	-	-	-	-	-	-	-	2,500	-	-	2,500	-	-
101-105-15-25-4130	Software - DROP BOX	-	120	-	120	120	-	-	120	120	120	120	120	120
101-105-15-25-4130	Software - ZOOM	-	-	-	161	161	-	-	161	161	161	161	161	161
101-105-15-25-4130	Software - ADOBE	-	213	-	-	1,440	1,440	100.00%	1,440	1,440	1,440	1,440	1,440	1,440
101-105-15-25-4130	Software - NETWORK SOLUTION - DOMAIN- 5 Y	-	185	-	-	-	-	-	-	-	185	185	185	185
101-105-15-25-4130	Software - Laserfische	-	775	800	7,200	7,200	-	-	8,175	8,175	8,175	8,175	8,175	8,175
101-105-15-25-4130	Software - Civicsystem	11,666	11,668	13,000	13,000	13,000	-	-	13,000	13,000	13,000	13,000	13,000	13,000
101-105-15-25-4130	Software - Backup	237	-	6,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000
101-105-15-25-4130	Software - Thawte SSI Web Service - DigiCert 3 yr	-	-	700	-	700	700	100.00%	-	700	-	700	-	700
101-105-15-25-4130	Software - Bitdefender 19.80/80 new 2020 out of 194	-	-	-	3,200	-	(3,200)	-100.00%	-	7,500	-	-	8,500	-
101-105-15-25-4130	Software - Liftoff	-	-	7,000	-	-	-	-	-	-	-	-	-	-
101-105-15-25-4130	Software - Transcription software	-	244	-	-	-	-	-	-	-	-	-	-	-
101-105-52-25-4130	Software - Fleet/Equipment maint	1,440	1,440	1,500	1,500	1,500	-	-	1,500	1,500	1,500	1,500	1,500	1,500
101-105-55-25-4130	Software - CloudEase Parking	-	750	500	750	750	-	-	750	750	750	750	750	750
101-105-25-25-4130	Computers/Software - DROP BOX	-	-	-	-	-	-	-	-	-	-	-	-	-
101-105-30-25-4130	Computers/Software - Permit Works	3,085	-	-	3,100	3,100	-	-	3,100	3,100	3,100	3,100	3,100	3,100
101-105-40-25-4130	Software - Auto Cad	-	-	1,700	1,700	1,700	-	-	1,700	1,700	1,700	1,700	1,700	1,700
101-105-50-25-4130	Software - Symantec Antivirus	-	-	-	-	-	-	-	-	-	-	-	-	-
101-105-55-25-4130	Software-wire wireless router	-	-	1,000	-	1,000	1,000	100.00%	-	1,000	-	1,000	-	1,000
101-105-55-25-4130	Software - Ring Protect - Lakeside Park	-	-	-	200	200	-	-	200	200	200	200	200	200
101-105-56-25-4130	Software - Canva software	-	-	-	200	200	-	-	200	200	200	200	200	200
101-105-56-25-4130	Software - QR software	-	192	-	-	-	-	-	-	-	-	-	-	-
101-105-75-25-4130	Computer - Police Computer Supplies	-	1,003	-	-	-	-	-	-	-	-	-	-	-
101-105-75-25-4130	Software - Liftoff	5,438	3,680	4,000	4,000	4,715	715	17.88%	4,738	4,738	4,738	4,738	4,738	4,738
101-105-75-25-4130	Software - ScheduleAnywhere	-	499	-	500	756	256	51.20%	756	756	756	756	756	756
101-105-75-25-4130	Software - WRIKE Investigator	-	2,811	-	-	1,000	1,000	100.00%	1,000	1,000	1,000	1,000	1,000	1,000
101-105-75-25-4130	Software - SAFE CLOUD CAL LICENSE (TRACKE	-	1,336	-	1,336	1,450	114	8.53%	2,000	2,000	2,000	2,000	2,000	2,000
101-105-75-25-4130	Software - CERTIFIED CRIME FIGHTER	-	-	-	-	1,568	1,568	100.00%	1,666	1,666	1,666	1,666	1,666	1,666

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-105-75-25-4130	Software - GUARDIAN TRACKING	-	-	-	-	1,200	1,200	100.00%	1,200	1,200	1,200	1,200	1,200	1,200
101-105-75-25-4130	Software - DATAPILOT - Investigators	-	-	-	-	1,095	1,095	100.00%	1,095	1,095	1,095	1,095	1,095	1,095
101-105-75-25-4130	Software-BUREAU OF CRIME	-	-	-	-	600	600	100.00%	600	600	600	600	600	600
101-105-75-25-4130	Software-800 MHZ RADIOS	-	-	-	-	2,320	2,320	100.00%	2,320	2,320	2,320	2,320	2,320	2,320
101-105-75-25-4130	Software - NETMOTION	-	-	-	-	1,211	1,211	100.00%	1,211	1,211	1,211	1,211	1,211	1,211
101-105-75-25-4130	Software - PROPHOENIX	-	-	-	-	6,000	6,000	100.00%	12,000	12,000	12,000	12,000	12,000	12,000
101-105-75-25-4130	Software - ADOBE	-	-	-	-	500	500	100.00%	500	500	500	500	500	500
101-105-75-25-4130	Software - ARLO/RING	-	-	-	-	500	500	100.00%	500	500	500	500	500	500
101-105-75-25-4130	Software - NETCLOUD ESSENTIAL - CRADLEPOI	-	-	-	-	-	-	-	-	-	-	5,000	-	-
101-105-75-25-4130	Software - 2knowU - Language software	-	-	-	-	422	422	100.00%	422	422	422	422	422	422
101-105-75-25-4130	Software - WINSCRIBE/NORTHLAN BUSINESS SY	-	-	-	-	1,000	1,000	100.00%	1,000	1,000	1,000	1,000	1,000	1,000
101-105-15-25-4131	Security Assess Card System	2,344	-	1,400	1,400	2,500	1,100	78.57%	2,575	2,652	2,732	2,814	2,898	2,985
101-105-15-25-4131	Security - Ring Storage	-	-	2,250	-	-	-	-	-	-	-	-	-	-
101-105-75-25-4132	Electronic Data-Axon	20,467	23,747	23,746	23,800	25,000	1,200	5.04%	25,000	25,000	25,000	25,000	25,000	25,000
101-105-75-25-4132	Electronic Data-CJDN CONNECT (SHERBURNE C)	-	900	-	720	800	80	11.11%	800	800	800	800	800	800
101-105-15-25-4134	Website	4,800	4,616	4,800	4,800	6,950	2,150	44.79%	7,298	7,662	8,045	8,448	8,870	9,314
101-105-15-25-4134	Website - WEATHER ALERTS	2,625	2,704	2,625	2,750	2,800	50	1.82%	3,500	3,600	3,700	3,800	3,900	4,000
101-105-15-25-4413	Equipment	410	493	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000	1,000
101-105-75-25-4413	Equipment	-	667	-	-	-	-	-	-	-	-	-	-	-
101-105-05-71-4612	Capital Transfers to Fund 194 - Computer Fund	-	-	-	-	9,000	9,000	100.00%	-	-	-	-	-	9,000
101-105-15-71-4612	Capital Transfers to Fund 194 - Computer Fund	9,840	10,000	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000	10,000
101-200-40-05-4002	Wages	54,557	56,309	60,532	63,943	67,677	3,734	5.84%	95,188	100,899	106,953	113,370	120,172	127,383
101-200-40-05-4002	Sick & Safe Time Leave - PT	-	-	-	-	232	232	100.00%	246	261	276	293	310	329
101-200-40-05-4004	Overtime Wages	575	323	500	500	300	(200)	-40.00%	318	337	357	379	401	426
101-200-40-05-4008	Insurance Benefits (er)	7,869	8,412	8,796	9,045	10,531	1,486	16.43%	11,163	11,833	12,543	13,295	14,093	14,938
101-200-40-05-4009	HSA Accounts	200	250	300	300	300	-	-	300	300	300	300	300	300
101-200-40-05-4010	F.I.C.A./Medicare (er)	3,893	3,975	4,631	4,893	5,197	304	6.21%	7,282	7,719	8,182	8,673	9,193	9,745
101-200-40-05-4021	PFMLA	-	-	-	-	239	239	100.00%	333	364	397	434	473	517
101-200-40-05-4012	P.E.R.A. (er)	3,850	4,072	4,159	4,382	4,558	176	4.02%	7,615	8,072	8,556	9,070	9,614	10,191
101-200-40-05-4016	W/C Insurance	656	1,322	709	1,076	1,130	54	5.02%	1,187	1,246	1,308	1,374	1,442	1,514
101-200-40-20-4140	Audit	364	334	361	361	361	-	-	361	361	361	361	361	361
101-200-40-20-4150	Engineering	10,016	6,278	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000	10,000
101-200-40-20-4160	Testing	-	1,139	-	-	-	-	-	-	-	-	-	-	-
101-200-40-20-4170	Legal	434	1,165	-	500	500	-	-	500	500	500	500	500	500
101-200-40-25-4200	Printing-Newsletter etc	584	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-200-40-25-4210	Operating Supplies	859	1,027	1,000	1,000	1,000	-	-	1,030	1,061	1,093	1,126	1,159	1,194
101-200-40-25-4212	Other Operations Expenses	-	23	500	250	250	-	-	250	250	250	250	250	250
101-200-40-25-4215	Uniforms/Clothing	16	24	50	50	50	-	-	50	50	50	50	50	50

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-200-40-25-4220	Advertising	-	938	50	50	50	-	-	50	50	50	50	50	50
101-200-40-25-4230	Telephone/Internet	600	854	600	1,104	1,104	-	-	1,104	1,104	1,104	1,104	1,104	1,104
101-200-40-25-4235	Postage	-	-	250	50	25	(25)	-50.00%	25	25	25	25	25	25
101-200-40-25-4238	Training/Schools	235	487	1,000	750	1,500	750	100.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-200-40-25-4240	Travel/Mileage	-	-	250	100	100	-	-	100	100	100	100	100	100
101-200-40-25-4243	Meals	-	-	100	100	100	-	-	100	100	100	100	100	100
101-200-40-25-4250	Liability Insurance	909	777	1,100	1,100	1,100	-	-	1,133	1,167	1,202	1,238	1,275	1,313
101-200-40-25-4300	Awards - Employee LOS	-	30	-	-	-	-	-	-	-	-	-	-	-
101-200-40-25-4260	Subscriptions/Dues	-	-	600	500	500	-	-	500	500	500	500	500	500
101-200-40-25-4405	Motor Fuel	700	1,006	1,200	1,200	1,200	-	-	1,236	1,273	1,311	1,351	1,391	1,433
101-200-40-25-4413	Equipment/Accessories	-	-	500	500	500	-	-	500	500	500	500	500	500
101-200-40-25-4430	Vehicle Maintenance	12	33	2,500	1,500	1,000	(500)	-33.33%	1,000	1,000	1,000	1,000	1,000	1,000
101-200-40-25-4545	Repair/Maintenance Equipment	-	-	600	600	500	(100)	-16.67%	500	500	500	500	500	500
101-200-50-05-4002	Wages	133,222	142,501	134,909	144,454	150,498	6,044	4.18%	204,528	216,800	274,808	291,296	308,774	327,300
101-200-50-05-4002	Sick & Safe Time Leave - PT	-	-	-	-	213	213	100.00%	226	239	254	269	285	302
101-200-50-05-4004	Overtime Wages	1,109	1,883	4,992	5,302	5,443	141	2.66%	5,770	6,116	6,483	6,872	7,284	7,721
101-200-50-05-4006	On Call Pay	9,699	15,113	14,850	14,850	14,850	-	-	14,850	14,850	14,850	14,850	14,850	14,850
101-200-50-05-4008	Insurance Benefits (er)	6,877	5,794	6,204	6,441	7,186	745	11.57%	7,905	8,695	9,565	10,521	11,573	12,730
101-200-50-05-4009	HSA Accounts	767	756	750	750	750	-	-	750	750	750	750	750	750
101-200-50-05-4010	F.I.C.A./Medicare (er)	10,504	11,350	11,839	12,595	13,083	488	3.87%	17,224	18,189	22,655	23,946	25,314	26,765
101-200-50-05-4021	PFMLA	-	-	-	-	599	599	100.00%	716	782	1,020	1,114	1,216	1,328
101-200-50-05-4012	P.E.R.A. (er)	10,803	11,199	11,607	12,348	12,826	478	3.87%	18,012	19,021	23,691	25,041	26,473	27,990
101-200-50-05-4016	WC Insurance	27,824	29,623	30,050	31,783	33,373	1,590	5.00%	35,375	37,498	39,748	42,133	44,661	47,340
101-200-50-05-4020	Union Insurance	22,478	23,271	21,150	22,879	40,680	17,801	77.80%	42,714	44,850	47,092	49,447	51,919	54,515
101-200-50-20-4140	Audit	3,640	3,340	3,605	3,605	3,600	(5)	-0.14%	3,600	3,600	3,600	3,600	3,600	3,600
101-200-50-20-4150	Engineering	204	1,260	2,000	500	500	-	-	500	500	500	500	500	500
101-200-50-20-4170	Legal	-	-	300	300	300	-	-	300	300	300	300	300	300
101-200-50-20-4185	Other Consult-Med Exams	198	188	1,000	1,000	500	(500)	-50.00%	500	500	500	500	500	500
101-200-50-25-4200	Printing - newsletter	584	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-200-50-25-4208	Copies	1,667	1,754	1,680	1,780	1,780	-	-	1,780	1,780	1,780	1,780	1,780	1,780
101-200-50-25-4210	Operating Supplies	5,809	5,866	7,500	7,500	7,000	(500)	-6.67%	7,350	7,718	8,103	8,509	8,934	9,381
101-200-50-25-4212	Other Operations Expenses	1,114	1,033	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000
101-200-50-25-4215	Uniforms/Clothing	1,189	1,833	1,950	1,200	1,200	-	-	1,200	1,200	1,200	1,200	1,200	1,200
101-200-50-25-4218	Boots/Shoes - per Union Contract	800	757	1,300	1,300	1,625	325	25.00%	1,625	1,625	1,625	1,625	1,625	1,625
101-200-50-25-4220	Advertising	-	128	250	250	250	-	-	250	250	250	250	250	250
101-200-50-25-4225	Sanitation/Carbage Removal	2,622	3,094	4,200	3,120	3,500	380	12.18%	3,850	4,235	4,659	5,124	5,637	6,200
101-200-50-25-4230	Telephone/Internet	9,331	5,128	5,904	6,000	5,460	(540)	-9.00%	5,460	5,460	5,460	5,460	5,460	5,460
101-200-50-25-4230	Telephone/Internet - new Ipad's for EE	-	3,360	3,360	2,880	2,880	-	-	2,880	2,880	2,880	2,880	2,880	2,880

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-200-50-25-4235	Postage	1,644	1,525	800	500	500	-		500	500	500	500	500	500
101-200-50-25-4238	Training/Schools	120	400	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-200-50-25-4240	Travel/Mileage	-	-	200	200	200	-		200	200	200	200	200	200
101-200-50-25-4243	Meals	-	-	200	200	200	-		200	200	200	200	200	200
101-200-50-25-4250	Liability Insurance	12,353	12,522	13,650	13,402	13,516	114	0.85%	14,192	14,901	15,646	16,429	17,250	18,113
101-200-50-25-4255	Rent/Lease	247	165	1,000	500	3,500	3,000	600.00%	500	500	500	500	500	500
101-200-50-25-4257	Contractors Hired	9,099	5,355	15,000	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000	10,000
101-200-50-25-4260	Subscriptions/Dues	199	717	1,000	440	-	(440)	-100.00%	-	-	-	-	-	-
101-200-50-25-4260	Subscriptions/Dues-MN DEPT OF LABOR -Vessels	-	-	-	-	50	50	100.00%	50	50	50	50	50	50
101-200-50-25-4260	Subscriptions/Dues-VAULTH HEALTH - CDL	-	-	-	-	130	130	100.00%	130	130	130	130	130	130
101-200-50-25-4260	Subscriptions/Dues-GOPHER ONE	-	-	-	-	20	20	100.00%	20	20	20	20	20	20
101-200-50-25-4260	Subscriptions/Dues-SUSA - Norm	-	-	-	-	125	125	100.00%	125	125	125	125	125	125
101-200-50-25-4260	Subscriptions/Dues-800 MHZ RADIOS	-	-	-	560	560	-		560	560	560	560	560	560
101-200-50-25-4300	Awards - Employee LOS	60	58	100	100	100	-		100	100	100	100	100	100
101-200-50-25-4315	Compost/Woodchipper	36,897	38,845	50,000	40,000	40,000	-		40,000	40,000	40,000	40,000	40,000	40,000
101-200-50-25-4320	Sand/Salt	26,641	36,712	60,000	60,000	60,000	-		66,000	72,600	79,860	87,846	96,651	106,294
101-200-50-25-4325	Class 5	91	2,946	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-200-50-25-4335	Striping	190	-	11,000	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000	10,000
101-200-50-25-4340	Hot Mix	726	140	17,000	17,000	17,000	-		17,850	18,743	19,680	20,664	21,697	22,782
101-200-50-25-4360	Sealcoat/Crackfill	10,630	17,787	25,000	25,000	27,500	2,500	10.00%	30,250	33,275	36,603	40,263	44,289	48,718
101-200-50-25-4395	Signs/Banner	1,821	7,737	3,500	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000	5,000
101-200-50-25-4405	Motor Fuel	19,696	32,430	14,000	25,000	30,000	5,000	20.00%	30,900	31,827	32,782	33,765	34,778	35,822
101-200-50-25-4413	Equipment/Accessories	1,876	738	-	500	500	-		500	500	500	500	500	500
101-200-50-25-4540	Repair/Maintenance Buildings	11,526	8,646	5,500	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000	5,000
101-200-50-25-4545	Repair/Maintenance Equipment	2,303	3,036	-	-	-	-		-	-	-	-	-	-
101-200-50-25-4570	Electricity	4,753	9,318	5,000	5,000	8,000	3,000	60.00%	8,800	9,680	10,648	11,713	12,884	14,172
101-200-50-25-4575	Electricity (Street Lights)	95,603	96,900	107,100	112,000	123,200	11,200	10.00%	135,520	149,072	163,979	180,377	198,415	218,256
101-200-50-25-4580	Natural Gas	4,709	7,087	5,656	6,000	7,000	1,000	16.67%	7,070	7,141	7,212	7,284	7,357	7,431
101-200-50-25-4582	Solar Credit	(649)	(797)	(1,000)	(1,000)	(1,000)	-		(1,010)	(1,020)	(1,030)	(1,041)	(1,051)	(1,062)
101-200-50-25-4590	Water/Sewer Utilities	6,947	4,503	5,400	5,940	6,500	560	9.43%	7,150	7,865	8,652	9,517	10,468	11,515
101-200-50-71-4612	Capital Equipment Transfer - 199	5,000	5,000	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	-	-	-		-	-	-	-	-	-
101-200-52-05-4002	Wages	48,660	79,130	79,841	85,323	88,908	3,585	4.20%	94,242	99,897	105,891	112,244	118,979	126,118
101-200-52-05-4004	Overtime Wage	348	996	500	1,000	500	(500)	-50.00%	500	500	500	500	500	500
101-200-52-05-4008	Insurance Benefits (er)	-	2,848	3,383	3,537	4,005	468	13.23%	4,245	4,500	4,770	5,056	5,360	5,681
101-200-52-05-4009	HSA Accounts	-	431	450	450	450	-		450	450	450	450	450	450
101-200-52-05-4010	F.I.C.A./Medicare (er)	3,584	5,929	6,108	6,530	6,803	273	4.18%	7,210	7,642	8,101	8,587	9,102	9,648
101-200-52-05-4021	PFLMA	-	-	-	-	312	312	100.00%	330	360	393	429	469	512

General Fund Expenditures Budget – (continued)

		2023-2024												
Account Number	Description	2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-200-52-05-4012	P.E.R.A. (er)	3,676	6,028	5,989	6,403	6,669	266	4.15%	7,539	7,992	8,471	8,980	9,518	10,089
101-200-52-05-4016	W/C Insurance	2,821	3,049	3,047	4,113	4,319	206	5.01%	4,535	4,762	5,000	5,250	5,512	5,788
101-200-52-05-4020	Union Insurance	8,969	10,583	11,928	12,168	27,120	14,952	122.88%	27,120	27,120	27,120	27,120	27,120	27,120
101-200-52-20-4185	Other Consult-Med Exams	82	-	224	100	100	-		100	100	100	100	100	100
101-200-52-25-4210	Operating Supplies	4,225	1,797	250	500	2,000	1,500	300.00%	2,100	2,205	2,315	2,431	2,553	2,680
101-200-52-25-4212	Other Operations Expenses	25	198	100	100	200	100	100.00%	210	221	232	243	255	268
101-200-52-25-4215	Uniforms/Clothing	351	843	300	600	600	-		600	600	600	600	600	600
101-200-52-25-4218	Boots/Shoes - per Union Contract	450	376	650	650	650	-		650	650	650	650	650	650
101-200-52-25-4230	Telephone/Internet	730	560	600	600	1,200	600	100.00%	1,200	1,200	1,200	1,200	1,200	1,200
101-200-52-25-4230	Telephone/Internet - New Ipad	-	480	480	480	960	480	100.00%	960	960	960	960	960	960
101-200-52-25-4238	Training/Schools	-	-	200	200	200	-		200	200	200	200	200	200
101-200-52-25-4240	Travel/Mileage	-	-	50	50	50	-		50	50	50	50	50	50
101-200-52-25-4243	Meals	-	-	50	50	50	-		50	50	50	50	50	50
101-200-52-25-4260	Subscriptions/Dues	-	175	-	200	200	-		200	200	200	200	200	200
101-200-52-25-4385	Shop Materials/Tools	4,169	5,945	4,800	7,000	7,000	-		7,000	7,000	7,000	7,000	7,000	7,000
101-200-52-25-4390	Small tools	367	1,325	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-200-52-25-4405	Motor Fuel	3,310	3,654	500	2,000	3,000	1,000	50.00%	3,300	3,630	3,993	4,392	4,832	5,315
101-200-52-25-4410	Tires	5,441	7,389	10,000	10,000	10,000	-		10,300	10,609	10,927	11,255	11,593	11,941
101-200-52-25-4413	Equipment/Accessories	399	1,270	500	1,000	1,500	500	50.00%	1,500	1,500	1,500	1,500	1,500	1,500
101-200-52-25-4431	Vehicle Maintenance - Streets	7,206	9,448	10,000	10,000	10,000	-		10,500	11,025	11,576	12,155	12,763	13,401
101-200-52-25-4432	Vehicle Maintenance - Parks	204	2,319	5,000	3,000	3,000	-		3,150	3,308	3,473	3,647	3,829	4,020
101-200-52-25-4433	Vehicle Maintenance - Shop	-	327	-	100	100	-		100	100	100	100	100	100
101-200-52-25-4434	Vehicle Maintenance - Fire	-	-	-	-	500	500	100.00%	500	500	500	500	500	500
101-200-52-25-4540	Repair/Maintenance Buildings	36	76	-	-	-	-		-	-	-	-	-	-
101-200-52-25-4545	Repair/Maintenance Equipment	39	41	-	-	-	-		-	-	-	-	-	-
101-200-52-25-4546	Repair/Maintenance Equipment - Streets	17,480	13,648	20,000	20,000	23,000	3,000	15.00%	24,150	25,358	26,625	27,957	29,354	30,822
101-200-52-25-4547	Repair/Maintenance Equipment - Parks	7,895	8,278	12,500	10,000	10,000	-		10,500	11,025	11,576	12,155	12,763	13,401
101-200-52-25-4585	Oil	2,030	380	-	2,000	2,000	-		2,000	2,000	2,000	2,000	2,000	2,000
101-200-55-05-4002	Wages	178,040	193,717	223,232	252,020	265,657	13,637	5.41%	326,596	346,192	411,964	436,682	462,882	490,655
101-200-55-05-4002	Sick & Safe Time Leave - PT	-	-	-	-	3,241	3,241	100.00%	3,435	3,642	3,860	4,092	4,337	4,597
101-200-55-05-4004	Overtime Wages	730	916	2,000	2,000	1,000	(1,000)	-50.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-200-55-05-4008	Insurance Benefits (er)	6,877	5,794	6,204	6,441	7,186	745	11.57%	7,617	8,074	8,559	9,072	9,616	10,193
101-200-55-05-4009	HSA Accounts	767	756	750	750	750	-		750	750	750	750	750	750
101-200-55-05-4010	F.I.C.A./Medicare (er)	13,141	14,454	17,078	19,283	20,571	1,288	6.68%	24,985	26,484	31,515	33,406	35,411	37,535
101-200-55-05-4021	PFMLA	-	-	-	-	942	942	100.00%	1,143	1,248	1,530	1,670	1,823	1,991
101-200-55-05-4012	P.E.R.A. (er)	12,211	12,803	14,740	16,343	17,170	827	5.06%	26,128	27,695	32,957	34,935	37,031	39,252
101-200-55-05-4016	Worker's Comp Insurance	9,274	23,017	10,016	21,071	22,757	1,686	8.00%	24,122	25,570	27,104	28,730	30,454	32,281
101-200-55-05-4020	Union Insurance	23,614	24,464	24,465	23,769	54,240	30,471	128.20%	57,494	60,944	64,601	68,477	72,585	76,940

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-200-55-20-4140	Audit	2,730	2,505	2,524	2,524	2,524	-	-	2,524	2,524	2,524	2,524	2,524	2,524
101-200-55-20-4150	Engineering	2,575	-	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000
101-200-55-20-4170	Legal	-	338	100	100	100	-	-	100	100	100	100	100	100
101-200-55-20-4185	Other Consultants-Medical Exams	198	426	300	300	300	-	-	300	300	300	300	300	300
101-200-55-25-4200	Printing - Newsletter etc	584	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-200-55-25-4208	Copies	1,667	1,754	1,680	1,780	1,780	-	-	1,833	1,888	1,945	2,003	2,064	2,125
101-200-55-25-4210	Operating Supplies	16,427	13,253	20,000	25,000	25,000	-	-	25,750	26,523	27,318	28,138	28,982	29,851
101-200-55-25-4211	Lakeside Park Supplies	2,307	3,075	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000	5,000
101-200-55-25-4212	Other Operations Expenses	1,172	828	1,500	1,000	1,000	-	-	1,030	1,061	1,093	1,126	1,159	1,194
101-200-55-25-4213	Park Irrigation Supplies	4,286	4,011	-	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000	5,000
101-200-55-25-4215	Uniforms/Clothing	1,607	1,616	1,025	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000
101-200-55-25-4218	Boots/Shoes - per Union Contract	225	686	975	975	975	-	-	975	975	975	975	975	975
101-200-55-25-4220	Advertising	-	2,070	200	200	1,500	1,300	650.00%	1,500	1,500	1,500	1,500	1,500	1,500
101-200-55-25-4225	Sanitation/Garbage Removal	12,070	12,604	8,240	11,400	13,000	1,600	14.04%	13,390	13,792	14,205	14,632	15,071	15,523
101-200-55-25-4230	Telephone/Internet	7,956	5,086	4,500	4,560	4,620	60	1.32%	4,620	4,620	4,620	4,620	4,620	4,620
101-200-55-25-4230	Telephone/Internet - New Ipad for EE	-	2,400	2,400	3,360	2,880	(480)	-14.29%	3,360	3,360	3,360	3,360	3,360	3,360
101-200-55-25-4235	Postage	484	246	150	150	150	-	-	150	150	150	150	150	150
101-200-55-25-4238	Training/Schools	-	-	600	600	600	-	-	600	600	600	600	600	600
101-200-55-25-4243	Meals	163	178	200	200	200	-	-	200	200	200	200	200	200
101-200-55-25-4250	Liability Insurance	33,112	31,260	33,653	36,048	32,823	(3,225)	-8.95%	34,464	36,187	37,997	39,897	41,891	43,986
101-200-55-25-4255	Rent/Lease	2,936	1,975	2,900	2,900	3,000	100	3.45%	3,000	3,000	3,000	3,000	3,000	3,000
101-200-55-25-4257	Contractors Hired	7,580	81	-	-	-	-	-	-	-	-	-	-	-
101-200-55-25-4257	Contractors Hired - boat inspections	-	-	-	-	5,000	5,000	100.00%	5,000	5,000	5,000	5,000	5,000	5,000
101-200-55-25-4260	Subscriptions/Dues	162	214	200	200	-	(200)	-100.00%	-	-	-	-	-	-
101-200-55-25-4260	Subscriptions/Dues - VAULT HEALTH CDL	-	-	-	-	150	150	100.00%	150	150	150	150	150	150
101-200-55-25-4260	Subscriptions/Dues - MN REC & PARK - Corrie	-	-	-	-	200	200	100.00%	200	200	200	200	200	200
101-200-55-25-4260	Subscriptions/Dues - MN REC & PARK - Norm	-	-	-	-	200	200	100.00%	200	200	200	200	200	200
101-200-55-25-4300	Awards - Employee LOS	-	-	25	25	25	-	-	25	25	25	25	25	25
101-200-55-25-4321	Beach Sand	267	-	500	500	500	-	-	500	500	500	500	500	500
101-200-55-25-4395	Signs/Banners	1,352	-	600	600	600	-	-	600	600	600	600	600	600
101-200-55-25-4405	Motor Fuel	14,545	23,675	10,000	11,000	15,000	4,000	36.36%	16,500	18,150	19,965	21,962	24,158	26,573
101-200-55-25-4413	Equipment/Accessories	1,245	3,194	1,000	1,000	2,000	1,000	100.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-200-55-25-4530	Lake Maintenance	18,577	15,224	20,000	20,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000	20,000
101-200-55-25-4535	Playground Maintenance	1,273	13,093	6,000	6,000	8,000	2,000	33.33%	8,000	8,000	8,000	8,000	8,000	8,000
101-200-55-25-4540	Repair/Maintenance Buildings	10,167	4,701	2,500	2,500	2,000	(500)	-20.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-200-55-25-4540	Repair/Maintenance Buildings - Camera Security	-	-	-	-	500	500	100.00%	500	500	500	500	500	500
101-200-55-25-4545	Repair/Maintenance Equipment	1,129	1,568	-	-	-	-	-	-	-	-	-	-	-
101-200-55-25-4570	Electricity	12,122	9,442	8,400	9,240	10,164	924	10.00%	11,180	12,298	13,528	14,881	16,369	18,006

General Fund Expenditures Budget – (continued)

		2023-2024												
Account Number	Description	2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-200-55-25-4580	Natural Gas	3,704	6,353	4,800	4,896	6,000	1,104	22.55%	6,120	6,242	6,367	6,495	6,624	6,757
101-200-55-25-4582	Solar	(442)	(543)	(300)	(300)	(300)	-		(300)	(300)	(300)	(300)	(300)	(300)
101-200-55-25-4590	Water/Sewer Utilities	107,928	147,711	84,240	112,721	120,000	7,279	6.46%	122,000	124,200	126,620	129,282	132,210	135,431
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	5,000	5,000
101-200-55-71-4612	Capital Transfers - 195 River Oaks Park/or other trails	16,750	16,750	16,750	100,000	100,000	-		100,000	100,000	16,750	16,750	16,750	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	9,000	9,000	9,000
101-200-55-71-4612	Capital Transfers - 199 - Misc Equip Fund	5,000	5,000	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000	5,000
101-300-75-05-4002	Wages	1,224,700	1,257,097	1,329,543	1,430,030	1,619,017	188,987	13.22%	1,816,158	1,925,128	2,040,635	2,163,073	2,292,858	2,430,429
101-300-75-05-4004	Overtime Wages	73,170	82,713	36,012	45,097	38,957	(6,140)	-13.62%	41,294	43,772	46,398	49,182	52,133	55,261
101-300-75-05-4005	Overtime Wages/Grant	10,251	9,184	15,000	15,000	15,000	-		15,000	15,000	15,000	15,000	15,000	15,000
101-300-75-05-4008	Insurance Benefits (er)	182,351	183,633	207,010	217,031	244,729	27,698	12.76%	259,413	274,978	291,476	308,965	327,503	347,153
101-300-75-05-4009	HSA Accounts	12,719	11,556	11,544	11,445	14,293	2,848	24.88%	14,293	14,293	14,293	14,293	14,293	14,293
101-300-75-05-4010	F.I.C.A./Medicare (er)	25,822	26,748	27,077	30,078	33,435	3,357	11.16%	35,441	37,568	39,822	42,211	44,744	47,428
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	129	129	200	200	200	-		212	225	238	252	268	284
101-300-75-05-4021	PFMLA	-	-	-	-	5,583	5,583	100.00%	6,357	6,940	7,577	8,273	9,032	9,861
101-300-75-05-4012	P.E.R.A. (er)	8,246	9,307	16,027	18,336	10,994	(7,342)	-40.04%	11,654	12,353	13,094	13,880	14,712	15,595
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	216,844	214,578	219,029	236,076	269,323	33,247	14.08%	285,482	302,611	320,768	340,014	360,415	382,040
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	1,579	1,572	2,655	2,655	2,655	-		2,814	2,983	3,162	3,352	3,553	3,766
101-300-75-05-4016	Workers Comp	71,589	130,766	81,632	163,181	142,958	(20,223)	-12.39%	157,277	173,027	190,355	209,416	230,382	253,446
101-300-75-20-4140	Audit	4,186	3,841	3,680	4,680	4,000	(680)	-14.53%	4,000	4,000	4,000	4,000	4,000	4,000
101-300-75-20-4140	Audit - body cameras	-	1,000	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-300-75-20-4170	Legal	512	2,964	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000	5,000
101-300-75-20-4180	Other Consultants	2,710	37,937	500	700	700	-		700	700	700	700	700	700
101-300-75-20-4181	Court Fines	14,304	11,675	21,218	20,000	20,600	600	3.00%	21,218	21,855	22,510	23,185	23,881	24,597
101-300-75-20-4185	Medical Exams	-	1,339	-	-	2,000	2,000	100.00%	2,000	2,000	2,000	2,000	2,000	2,000
101-300-75-25-4110	Bank or Collection Charges	413	84	600	600	600	-		600	600	600	600	600	600
101-300-75-25-4196	Crime Prevention	261	-	600	250	250	-		250	250	250	250	250	250
101-300-75-25-4200	Printing - Newsletter etc	584	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-300-75-25-4208	Copies	2,586	2,379	2,688	2,688	2,460	(228)	-8.48%	2,460	2,460	2,460	2,460	2,460	2,460
101-300-75-25-4210	Operating Supplies	5,308	6,179	7,200	5,000	7,000	2,000	40.00%	7,210	7,426	7,649	7,879	8,115	8,358
101-300-75-25-4211	Medical Supplies	656	1,620	2,000	2,500	2,500	-		2,575	2,652	2,732	2,814	2,898	2,985
101-300-75-25-4212	Other Operations Expenses	7,080	2,248	12,000	12,000	12,000	-		12,360	12,731	13,113	13,506	13,911	14,329
101-300-75-25-4214	Police Body Armor	-	3,853	4,000	4,000	4,000	-		4,000	4,000	4,000	4,000	4,000	4,000
101-300-75-25-4215	Uniforms/Clothing	30,903	17,647	20,750	22,750	24,450	1,700	7.47%	25,300	25,300	25,300	25,300	25,300	25,300
101-300-75-25-4216	Fire Arms	3,891	12,555	4,200	5,000	5,300	300	6.00%	5,300	5,300	5,300	5,300	5,300	5,300
101-300-75-25-4220	Advertising	1,578	207	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000	1,000
101-300-75-25-4226	Ammo	-	-	-	-	5,000	5,000	100.00%	5,000	5,000	5,000	5,000	5,000	5,000
101-300-75-25-4230	Telephone/Internet	23,742	20,453	16,716	22,200	22,800	600	2.70%	22,800	22,800	22,800	22,800	22,800	22,800

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget					
101-300-75-25-4235	Postage	480	302	2,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000	1,000
101-300-75-25-4238	Training/Schools	11,758	14,416	16,500	25,000	20,000	(5,000)	-20.00%	20,000	20,000	20,000	20,000	20,000	20,000
101-300-75-25-4238	Training/Schools-ONLINE TRAINING POLICE ONE	-	-	-	-	2,500	2,500	100.00%	2,500	2,500	2,500	2,500	2,500	2,500
101-300-75-25-4240	Travel/Mileage	47	105	200	100	200	100	100.00%	200	200	200	200	200	200
101-300-75-25-4243	Meals	546	421	1,000	500	500	-	-	500	500	500	500	500	500
101-300-75-25-4250	Liability Insurance	40,483	50,531	42,374	44,493	46,717	2,224	5.00%	49,053	51,505	54,081	56,785	59,624	62,605
101-300-75-25-4251	Emergency Management	796	-	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000	1,000
101-300-75-25-4253	Police K-9 Expenditures	8,201	21,848	10,000	10,000	10,000	-	-	10,300	10,609	10,927	11,255	11,593	11,941
101-300-75-25-4254	Spud Fest	-	-	250	250	250	-	-	250	250	250	250	250	250
101-300-75-25-4257	Contractors Hired - Towing	322	-	2,000	500	500	-	-	500	500	500	500	500	500
101-300-75-25-4260	Subscriptions/Dues (MISC.POST)	18,822	11,642	18,000	8,105	4,905	(3,200)	-39.48%	4,905	4,905	4,905	4,905	4,905	4,905
101-300-75-25-4260	Subscriptions/Dues-BUREAU OF CRIME - NOW IT	-	-	-	600	-	(600)	-100.00%	-	-	-	-	-	-
101-300-75-25-4260	Subscriptions/Dues-800 MHZ RADIOS - NOW IT	-	-	-	2,320	-	(2,320)	-100.00%	-	-	-	-	-	-
101-300-75-25-4260	Subscriptions/Dues - NETMOTION - NOW IT	-	-	-	975	-	(975)	-100.00%	-	-	-	-	-	-
101-300-75-25-4260	Subscriptions/Dues - PROPHOENIX - NOW IT	-	-	-	6,000	-	(6,000)	-100.00%	-	-	-	-	-	-
101-300-75-25-4260	Subscriptions/Dues-MN CHIEFS ASSOC	-	-	-	-	600	600	100.00%	600	600	600	600	600	600
101-300-75-25-4260	Subscriptions/Dues-MMPOA	-	-	-	-	1,200	1,200	100.00%	1,200	1,200	1,200	1,200	1,200	1,200
101-300-75-25-4260	Subscriptions/Dues-LEGAL DEFENSE FUND	-	-	-	-	900	900	100.00%	900	900	900	900	900	900
101-300-75-25-4260	Subscriptions/Dues-TRI COUNTY LAW ENF ASSOC	-	-	-	-	75	75	100.00%	75	75	75	75	75	75
101-300-75-25-4300	Awards - Employee LOS	445	70	100	100	100	-	-	100	100	100	100	100	100
101-300-75-25-4392	Emergency Access Key Box	528	-	320	320	320	-	-	320	320	320	320	320	320
101-300-75-25-4405	Motor Fuel	40,431	48,024	37,200	43,000	50,000	7,000	16.28%	51,500	53,045	54,636	56,275	57,964	59,703
101-300-75-25-4410	Tires	3,802	8,170	3,200	3,200	5,000	1,800	56.25%	5,150	5,305	5,464	5,628	5,796	5,970
101-300-75-25-4413	Equipment/Accessories	16,196	1,528	19,000	15,000	10,000	(5,000)	-33.33%	10,000	10,000	10,000	10,000	10,000	10,000
101-300-75-25-4430	Vehicle Maintenance	22,347	25,392	20,157	15,000	15,000	-	-	15,450	15,914	16,391	16,883	17,389	17,911
101-300-75-25-4545	Repair/Maintenance Equipment	1,677	2,245	5,150	3,000	3,000	-	-	3,090	3,183	3,278	3,377	3,478	3,582
101-300-75-25-4902	Donations/Sponsorship	-	900	-	-	-	-	-	-	-	-	-	-	-
101-300-75-70-4316	Capital Purchases/Improvement	-	63,799	-	-	-	-	-	-	-	-	-	-	-
101-300-75-71-4612	Capital Transfer - 199 AED	-	-	-	-	-	-	-	-	-	-	-	60,000	-
101-300-75-71-4612	Capital Transfer - 199 Replace Taser	2,640	2,640	2,640	12,611	12,611	-	-	12,611	12,611	12,611	-	-	-
101-300-80-25-4207	Animal Control	610	1,974	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000	1,000
101-300-85-05-4015	Fire Department Relief Assoc.	4,000	4,000	4,000	4,000	4,000	-	-	4,000	4,000	4,000	4,000	4,000	4,000
101-300-85-20-4170	Legal	-	396	-	-	-	-	-	-	-	-	-	-	-
101-300-85-25-4200	Printing - Newsletter etc	584	743	610	710	850	140	19.72%	850	850	850	850	850	850
101-300-85-25-4208	Copies	492	552	360	500	610	110	22.00%	634	660	686	714	742	772
101-300-85-25-4209	Recording Fees	-	48	-	-	-	-	-	-	-	-	-	-	-
101-300-85-25-4220	Advertising - Admin	27	45	-	-	-	-	-	-	-	-	-	-	-
101-300-85-25-4258	Fire Projection Services - JPB	184,080	188,278	188,278	206,910	219,018	12,108	5.85%	223,527	227,385	233,003	237,458	242,608	248,103

General Fund Expenditures Budget – (continued)

Account Number	Description	2023-2024												
		2021	2022	2022	2023	2024	2023-2024		2025	2026	2027	2028	2029	2030
		Actual	Actual	Budget	Final Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-300-85-45-4015	Fire Department Relief Assoc.	120,534	130,855	96,000	113,000	113,000	-		113,000	113,000	113,000	113,000	113,000	113,000
101-400-56-05-4002	Wages	51,458	57,744	57,826	62,541	66,607	4,066	6.50%	70,603	74,840	79,330	84,090	89,135	94,483
101-400-56-05-4008	Insurance Benefits (er)	4,532	5,030	5,342	5,558	6,011	453	8.15%	6,372	6,754	7,159	7,589	8,044	8,527
101-400-56-05-4009	HSA Accounts	1,277	1,346	1,350	1,350	1,350	-		1,350	1,350	1,350	1,350	1,350	1,350
101-400-56-05-4010	F.I.C.A./Medicare (er)	3,932	4,413	4,425	4,787	5,096	309	6.45%	5,401	5,725	6,069	6,433	6,819	7,228
101-400-56-05-4021	PFMLA	-	-	-	-	233	233	100.00%	247	270	295	322	351	383
101-400-56-05-4012	P.E.R.A. (er)	3,859	4,331	4,338	4,693	4,996	303	6.46%	5,648	5,987	6,346	6,727	7,131	7,559
101-400-56-05-4016	Worker's Comp Insurance	430	3,027	2,161	5,189	5,449	260	5.01%	5,776	6,122	6,490	6,879	7,292	7,730
101-400-56-20-4170	Legal	155	215	200	200	200	-		200	200	200	200	200	200
101-400-56-25-4208	Copies (Spud Fest Parade, etc)	-	-	500	200	200	-		200	200	200	200	200	200
101-400-56-25-4210	Operating Supplies	460	221	500	500	500	-		515	530	546	563	580	597
101-400-56-25-4212	Other Operations Expenses	128	901	100	100	200	100	100.00%	206	212	219	225	232	239
101-400-56-25-4215	Uniforms/Clothing	-	24	50	50	50	-		50	50	50	50	50	50
101-400-56-25-4220	Advertising	559	-	250	250	250	-		250	250	250	250	250	250
101-400-56-25-4230	Telephone/Internet	347	483	480	504	552	48	9.52%	552	552	552	552	552	552
101-400-56-25-4235	Postage	-	-	100	25	25	-		25	25	25	25	25	25
101-400-56-25-4238	Training/School	-	-	200	500	300	(200)	-40.00%	300	300	300	300	300	300
101-400-56-25-4240	Travel/Mileage	-	-	50	50	50	-		50	50	50	50	50	50
101-400-56-25-4243	Meals	98	30	150	150	150	-		150	150	150	150	150	150
101-400-56-25-4254	Spud Fest	-	259	300	300	300	-		300	300	300	300	300	300
101-400-56-25-4259	Contractors Hired - ECFE	7,906	8,620	10,000	10,000	10,000	-		5,000	-	-	-	-	-
101-400-56-25-4260	Subscriptions/Dues	1,171	1,803	1,000	1,425	1,773	348	24.42%	1,773	1,773	1,773	1,773	1,773	1,773
101-400-56-25-4300	Awards - Employee LOS	-	-	30	-	30	30	100.00%	-	-	-	-	-	-
101-400-56-25-4395	Signs/Banners	-	162	250	250	200	(50)	-20.00%	200	200	200	200	200	200
101-400-56-25-4413	Equipment/Accessories	644	-	250	250	200	(50)	-20.00%	200	200	200	200	200	200
101-400-56-25-4903	Movie in the Park	1,759	2,173	3,600	2,500	2,500	-		2,500	2,500	2,500	2,500	2,500	2,500
101-400-56-71-4612	Transfer - Music in the Park	5,000	-	-	5,000	5,000	-		10,000	10,000	10,000	10,000	10,000	15,000
101-400-70-25-4400	Recycling Day	9,528	11,768	12,000	12,000	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	1,100
		<b>\$5,693,113</b>	<b>\$ 6,025,245</b>	<b>\$ 5,723,889</b>	<b>\$6,295,651</b>	<b>\$6,778,875</b>	<b>\$ 483,224</b>	<b>7.68%</b>	<b>\$7,315,797</b>	<b>\$ 7,868,442</b>	<b>\$ 8,175,268</b>	<b>\$ 8,705,016</b>	<b>\$ 9,056,691</b>	<b>\$ 9,784,770</b>
		2021	2021	2022	2023	2024			2025	2026	2027	2028	2029	2030
<b>General Fund Expenditures:</b>		\$ 5,693,113	\$ 6,025,245	\$ 5,723,889	\$ 6,295,651	\$ 6,778,875			\$ 7,315,797	\$ 7,868,442	\$ 8,175,268	\$ 8,705,016	\$ 9,056,691	\$ 9,784,770
<b>General Fund Revenues:</b>		5,878,130	5,705,278	5,723,889	6,295,651	6,778,875			7,315,797	7,868,441	8,175,268	8,705,016	9,056,691	9,784,770
<b>Surplus / Deficit:</b>		185,017	(319,967)	(0)	(0)	(0)			0	(0)	0	(0)	0	0
<b>% of increase in Revenue</b>		2021	2022	2022	2023	2024			2025	2026	2027	2028	2029	2030
<b>over prior year budget</b>		-5.92%	-2.94%	1.92%	9.99%	7.68%			7.92%	7.55%	3.90%	6.48%	4.04%	8.04%
<b>% of increase in Expenditures</b>		2021	2022	2022	2023	2024			2025	2026	2027	2028	2029	2030
<b>over prior year budget</b>		-2.30%	5.83%	1.92%	9.99%	7.68%			7.92%	7.55%	3.90%	6.48%	4.04%	8.04%

## Expenditure Budget Summary by Service

Service	2023 Budget	2024 Adopted Budget	2023-2034		Total Budget	Reason for change
			\$ Change	% Change		
<b><u>General Government</u></b>						
Mayor/Council	\$ 32,956	\$ 33,426	\$ 470	1.43%		Personnel (Mandated State Changes- PFMLA), increase in meals for training, meeting, etc
Planning	207,068	223,568	16,500	7.97%		Personnel (Step Increases +PFMLA+ Insurance Increases), increase in training
Elections	4,000	36,100	32,100	802.50%		Election year in 2024 - Pay \$13/\$16 per hour (judges/head judges)
Administration/Finance	868,856	853,846	(15,010)	-1.73%		Personnel (Step Increases +PFMLA+ Insurance Increases, decrease due to allocation changes)
IT - Computer/Software	135,225	158,399	23,174	17.14%		Increase in software cost
<b>Total General Government</b>	<b>1,248,105</b>	<b>1,305,339</b>	<b>34,060</b>	<b>2.73%</b>	<b>19.26%</b>	
<b><u>Public Safety</u></b>						
Police	2,473,281	2,706,032	232,751	9.41%		Personnel (Step Increases +PFMLA+ Insurance Increases), 16 officers, increase in operation/training cost
Fire	325,120	337,478	12,358	3.80%		Fire Department added a Training Chief stipend and Sick and Safe Leave and Paid Family Medical Leave
Building	237,418	238,921	1,503	0.63%		Personnel (Market Rate Adjustment to Pay Plan)
<b>Total Public Safety</b>	<b>3,035,819</b>	<b>3,282,431</b>	<b>246,612</b>	<b>8.12%</b>	<b>48.42%</b>	
<b><u>Streets &amp; Highways</u></b>						
Engineering	104,564	110,854	6,290	6.02%		Personnel (Step Increases +PFMLA +Sick and Save Leave + Insurance Increases)
Fleet	189,154	216,396	27,242	14.40%		Personnel (Step Increases+PFMLA + Insurance Increases) - increase in maintenance cost
Streets	631,890	685,547	53,657	8.49%		Personnel (Step Increases +PFMLA+Sick and Safe Leave+ Insurance Increase) -increase in operational cost
<b>Total Streets &amp; Highways</b>	<b>925,608</b>	<b>1,012,798</b>	<b>87,189</b>	<b>9.42%</b>	<b>14.94%</b>	
<b><u>Culture &amp; Recreation</u></b>						
Parks	734,865	807,855	72,990	9.93%		Personnel (Step Increases+PFMLA+Sick and Safe Leave + Insurance Increase) - Increase in Lake/Park ma
BLCSC	67,407	72,966	5,559	8.25%		Increase in Liability insurance and utilities
Recreational-Community (Other)	119,472	125,322	5,850	4.90%		Personnel -allocated 5% to Farmers Market Fund and 5% to Music in the Park
<b>Total Culture &amp; Recreation</b>	<b>921,744</b>	<b>1,006,143</b>	<b>84,399</b>	<b>9.16%</b>	<b>14.84%</b>	
<b>Economic Development</b>	<b>164,375</b>	<b>172,166</b>	<b>7,791</b>	<b>4.74%</b>	<b>2.54%</b>	Personnel -allocated 25% of Director Wages & Fringe to Big Lake Economic Development Authority
<b>Total General Fund Expenditures</b>	<b>\$6,295,651</b>	<b>\$ 6,778,875</b>	<b>\$ 483,224</b>	<b>7.68%</b>		

### Cost per day to provide services \$1.49

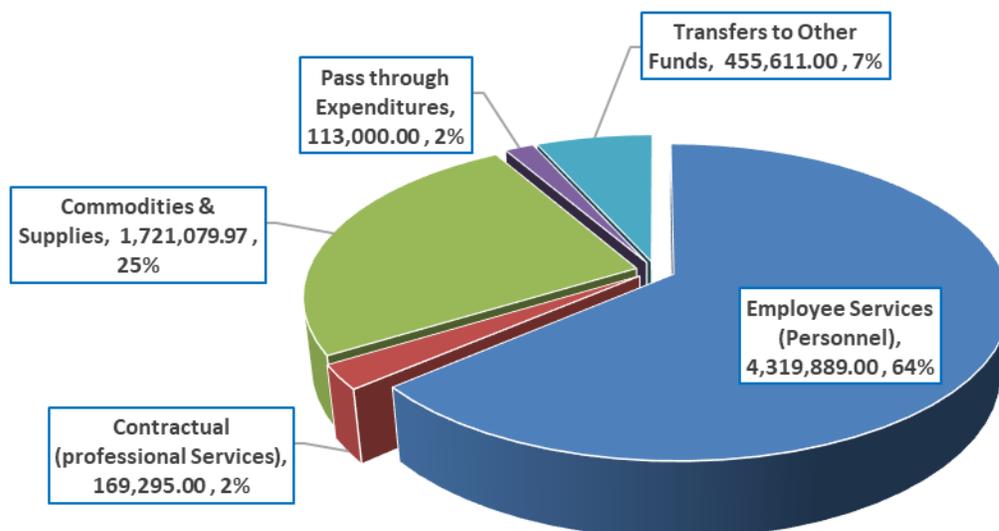


# General Fund Expenditure Budget Summary by Category

2023-2024

Category:	2020 Actual	2021 Actual	2022 Actual	2022 Adopted Budget	2023 Adopted Budget	2024 Final Budget	\$ Change	% Change
Employee Services (Personnel)	\$ 3,109,377	\$ 3,284,817	\$ 3,536,959	\$ 3,614,120	\$ 3,961,635	\$ 4,294,889	\$ 333,254	8.41%
Elections	20,201	2,664	10,998	21,000	-	25,000	25,000	100.00%
Contractual (professional Services)	183,885	174,062	206,283	159,442	167,650	169,295	1,645	0.98%
Commodities & Supplies	1,819,354	1,381,709	1,479,754	1,508,106	1,595,755	1,712,080	116,325	7.29%
Marketing	4,115	1,778	550	8,000	8,000	8,000	-	0.00%
Animal Control	754	610	1,974	1,000	1,000	1,000	-	0.00%
Pass Through Expenditures	112,298	120,534	130,855	96,000	113,000	113,000	-	0.00%
Transfers to other Funds	577,328	726,938	657,872	316,221	448,611	455,611	7,000	1.56%
<b>Total - Budget</b>	<b>\$5,827,312</b>	<b>\$5,693,113</b>	<b>\$6,025,245</b>	<b>\$5,723,889</b>	<b>\$6,295,651</b>	<b>\$6,778,875</b>	<b>\$ 483,224</b>	<b>7.68%</b>

% of budget	2020	2021	2022	2022	2023	2024
Employee Services (Personnel)	53.36%	57.70%	58.70%	63.14%	62.93%	63.36%
Personnel - Elections	0.35%	0.05%	0.18%	0.37%	0.00%	0.37%
Contractual (professional Services)	3.16%	3.06%	3.42%	2.79%	2.66%	2.50%
Commodities & Supplies	31.22%	24.27%	24.56%	26.35%	25.35%	25.26%
Marketing	0.07%	0.03%	0.01%	0.14%	0.13%	0.12%
Animal Control	0.01%	0.01%	0.03%	0.02%	0.02%	0.01%
Pass Through Expenditures	1.93%	2.12%	2.17%	1.68%	1.79%	1.67%
Interfund/Lease payment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers to other Funds	9.91%	12.77%	10.92%	5.52%	7.13%	6.72%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%



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## GENERAL GOVERNMENT BUDGETS

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

## Mayor & Council

### Expenditures

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
101-100-05-05-4002	Wages	\$27,000	\$27,000	\$ -	
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,928	1,929	1	0.05%
101-100-05-05-4021	PFMLA	-	89	89	100.0%
101-100-05-05-4016	WC Insurance	113	148	35	30.97%
101-100-05-20-4170	Legal	100	100	-	
101-100-05-25-4200	Printing- Newsletter	710	850	140	19.72%
101-100-05-25-4210	Operating Supplies	500	500	-	
101-100-05-25-4212	Other Operations	250	250	-	
101-100-05-25-4215	Uniforms/Clothing	100	100	-	
101-100-05-25-4220	Advertising	250	100	(150)	-60.00%
101-100-05-25-4235	Postage	25	10	(15)	-60.00%
101-100-05-25-4238	Training/Schools	1,000	1,000	-	
101-100-05-25-4240	Travel/Mileage	100	100	-	
101-100-05-25-4243	Meals	150	400	250	166.67%
101-100-05-25-4250	Liability Insurance	700	820	120	17.14%
101-100-05-25-4260	Subscriptions/Dues	30	30	-	
		<b>\$ 32,956</b>	<b>\$ 33,426</b>	<b>\$ 470</b>	<b>1.43%</b>



# Planning

## Expenditures

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
101-100-10-05-4002	Wages	\$ 139,520	\$ 148,287	\$ 8,767	6.28%
101-100-10-05-4008	Insurance Benefits (er)	17,982	23,680	5,698	31.69%
101-100-10-05-4009	HSA Accounts	2,700	2,079	(621)	-23.00%
101-100-10-05-4010	F.I.C.A./Medicare (er)	10,676	11,345	669	6.27%
101-100-10-05-4021	PFMLA	-	520	520	100.0%
101-100-10-05-4012	P.E.R.A. (er)	10,119	10,775	656	6.48%
101-100-10-05-4016	W/C Insurance	1,076	1,077	1	0.09%
101-100-10-20-4140	Audit	365	365	-	
101-100-10-20-4150	Engineering	500	2,000	1,500	300.00%
101-100-10-20-4170	Legal	5,000	8,000	3,000	60.00%
101-100-10-20-4180	Other Consultants	10,000	5,000	(5,000)	-50.00%
101-100-10-25-4200	Printing-Newsletter etc	710	850	140	19.72%
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	1,800	1,800	-	
101-100-10-25-4235	Postage	500	500	-	
101-100-10-25-4238	Training/Schools	1,000	2,000	1,000	100.00%
101-100-10-25-4240	Travel/Mileage	250	250	-	
101-100-10-25-4243	Meals	200	200	-	
101-100-10-25-4250	Liability Insurance	650	820	170	26.15%
101-100-10-25-4260	Subscriptions/Dues	120	120	-	
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	-	
		<b>\$ 207,068</b>	<b>\$ 223,568</b>	<b>\$ 16,500</b>	<b>7.97%</b>

## Revenues

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
101-010-3125	Land Use Revenue	\$ 25,877	\$ 24,992	\$ (885)	-3.42%
		<b>\$ 25,877</b>	<b>\$ 24,992</b>	<b>\$ (885)</b>	<b>-3.42%</b>

## Elections

### Expenditures

		2024 wages 13/16		2023-2024	
Account Number	Description	2023	2024	\$	%
		Final	Adopted	Change	Change
101-100-11-10-4007	Wages (Elections)	\$ -	\$ 25,000	\$ 25,000	100.0%
101-100-11-10-4210	Operating Supplies	-	1,500	1,500	100.0%
101-100-11-10-4220	Advertising	-	1,000	1,000	100.0%
101-100-11-10-4238	Training/School	2,000	1,500	(500)	-25.00%
101-100-11-10-4240	Travel/Mileage	-	800	800	100.0%
101-100-11-10-4243	Meals	-	6,000	6,000	100.0%
101-100-11-10-4255	Rent/Leases	-	300	300	100.0%
101-100-11-71-4612	Capital Transfer Out - CIP 199	2,000	-	(2,000)	-100.00%
		<b>\$ 4,000</b>	<b>\$ 36,100</b>	<b>\$ 32,100</b>	<b>802.50%</b>

### Capital Expenditures

				2023-2024	
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget	Change	Change
199-011-3155	Election Machine - GF	\$ 2,000	\$ -	\$ (2,000)	-100.00%
199-011-3155	Election 4th polling place -LGA		25,000	25,000	100.0%
199-000-11-10-4316	Capital Expenditures - Election Machine			-	
		<b>\$ 2,000</b>	<b>\$ 25,000</b>	<b>\$ 23,000</b>	<b>1150.00%</b>

# Administration/Finance

## Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-100-15-05-4002	Wages	\$ 267,203	\$ 239,087	\$ (28,116)	-10.52%
101-100-15-05-4001	Advance Resignation Pay	-	7,500	7,500	100.0%
101-100-15-05-4008	Insurance Benefits (er)	41,834	34,892	(6,942)	-16.59%
101-100-15-05-4009	HSA Accounts	1,995	1,545	(450)	-22.56%
101-100-15-05-4010	F.I.C.A./Medicare (er)	20,444	19,004	(1,440)	-7.04%
101-100-15-05-4021	PFMLA	-	864	864	100.0%
101-100-15-05-4012	P.E.R.A. (er)	20,045	18,067	(1,978)	-9.87%
101-100-15-05-4016	W/C Insurance	4,952	5,200	248	5.01%
101-100-15-05-4019	Wellness Plan	2,000	2,000	-	
101-100-15-20-4140	Audit	5,773	5,773	-	
101-100-15-20-4170	Legal - RATES INCREASE 2022	18,000	20,000	2,000	11.11%
101-100-15-20-4175	Assessing	29,000	27,810	(1,190)	-4.10%
101-100-15-20-4180	Other Consultants	5,000	5,000	-	
101-100-15-25-4110	Bank Charges	12,000	12,000	-	
101-100-15-25-4120	Real Estate Tax	-	2,700	2,700	100.0%
101-100-15-25-4200	Printing-Newsletter etc	710	850	140	19.72%
101-100-15-25-4208	Copies	14,000	15,620	1,620	11.57%
101-100-15-25-4210	Operating Supplies	8,500	8,500	-	
101-100-15-25-4212	Other Operations Expenses	2,400	2,400	-	
101-100-15-25-4213	Safety Training/Expenses	5,000	5,000	-	
101-100-15-25-4215	Uniforms/Clothing	1,000	600	(400)	-40.00%
101-100-15-25-4217	Cleaning Services	13,750	13,600	(150)	-1.09%
101-100-15-25-4220	Advertising	2,000	2,000	-	
101-100-15-25-4225	Sanitation/Garbage Removal	4,212	4,800	588	13.96%
101-100-15-25-4230	Telephone/Internet	12,360	14,880	2,520	20.39%
101-100-15-25-4235	Postage	3,200	3,200	-	
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	7,600	9,850	2,250	29.61%
101-100-15-25-4260	Subscriptions/Dues	15,000	140	(14,860)	-99.07%
101-100-15-25-4260	Subscriptions/Dues- LMC Dues		13,000	13,000	100.0%
101-100-15-25-4260	Subscriptions/Dues - Compost Peer Group CA		1,600	1,600	100.0%
101-100-15-25-4260	Subscriptions/Dues - Leadership Group CA		600	600	100.0%
101-100-15-25-4260	Subscriptions/Dues - MNGFOA		70	70	100.0%
101-100-15-25-4260	Subscriptions/Dues - MCFOA		150	150	100.0%
101-100-15-25-4260	Subscriptions/Dues - GFOA		190	190	100.0%
101-100-15-25-4260	Subscriptions/Dues - Amazon Prime		500	500	100.0%
101-100-15-25-4300	Awards - Employee Los	100	100	-	
101-100-15-25-4413	Equipment/Accessories	1,000	3,000	2,000	200.00%
101-100-15-25-4430	Vehicle Maintenance	500	-	(500)	-100.00%
101-100-15-25-4540	Repair/Maintenance Buildings	9,000	8,000	(1,000)	-11.11%
101-100-15-25-4545	Repair/Maintenance Equipment	1,000	1,000	-	
101-100-15-25-4570	Electricity	17,981	19,800	1,819	10.12%
101-100-15-25-4580	Natural Gas	6,180	7,513	1,333	21.57%
101-100-15-25-4582	Solar Credit	(100)	(500)	(400)	400.00%
101-100-15-25-4590	Water/Sewer Utilities	7,218	7,940	722	10.00%
101-100-15-71-4612	Transfers Out - CIP- 196 - Street Maintenance/projects	270,000	270,000	-	
101-100-15-71-4612	Transfers Out - to Fund 141 for IFL to Sewer	25,000	25,000	-	
		<b>\$ 868,857</b>	<b>\$ 853,845</b>	<b>\$ (15,012)</b>	<b>-1.73%</b>

Administration/Finance – (continued)

Revenues

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-015-3101	RE & PP Taxes-Current	\$ 4,130,128	\$ 4,600,040	\$ 469,913	11.38%
101-015-3101	Less TIF	(87,987)	(87,566)	421	-0.48%
101-015-3102	RE & PP Taxes-Delinquent	30,000	25,000	(5,000)	-16.67%
101-015-3104	RE & PP Tax - Abatements	(12,050)	(57,050)	(45,000)	373.44%
101-015-3107	Less Township Repayment	(88,752)	(94,077)	(5,325)	6.00%
101-015-3108	Solar/Wind Production	1,000	2,000	1,000	100.00%
101-015-3109	Penalty & Interest - Taxes	26,595	26,861	266	1.00%
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	447,903	450,303	2,400	0.54%
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	1,300	1,300	-	
101-015-3375	Miscellaneous Revenue	50	230	180	360.00%
101-015-3376	Insurance Proceeds & Dividends	2,500	2,500	-	
101-015-3411	Copies	10	10	-	
101-015-3417	Assessment Searches	1,500	1,500	-	
101-015-3513	Other Fines/Fees	200	-	(200)	-100.00%
101-015-3610	Prop Tx Paid Special Assessmnt	3,000	3,000	-	
101-015-3940	Lease/Rental Income	55,100	30,885	(24,215)	-43.95%
101-015-3991	Leases Interest Revenue	-	3,961	3,961	100.0%
101-015-3995	Unrealized Gain	5,000	5,000	-	
101-015-3999	Interest Earned	12,000	32,000	20,000	166.67%
101-015-4151	Refunds & Reimbursements	500	500	-	
101-015-4155	Reimbursements - Wellness Progr	200	200	-	
101-015-4156	Credit Card Rebates	5,000	2,500	(2,500)	-50.00%
		<b>\$ 5,020,707</b>	<b>\$ 5,436,607</b>	<b>\$ 415,900</b>	<b>8.28%</b>

Capital Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
199-015-3105	City Hall Remodel/Repairs - LGA	\$ 25,000	\$ 25,000	-	
199-015-3105	Highway 25 Coalition Study and Other Studies - LGA	15,000	15,000	-	
196-015-3155	Street Maintenance Fund - GF (Franchise Fees)	270,000	270,000	-	
		<b>\$ 310,000</b>	<b>\$ 310,000</b>	<b>\$ -</b>	

# Information Technology

## Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-105-15-20-4129	Computer Consultant	\$ 36,000	\$ 36,720	\$ 720	2.00%
101-105-10-25-4135	Software-code codification services	15,000	5,000	(10,000)	-66.67%
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 -Threat Defense (Marco)	-	433		
101-105-15-25-4130	Software - DROP BOX	120	120	-	
101-105-15-25-4130	Software - ZOOM	161	161	-	
101-105-15-25-4130	Software - ADOBE	-	1,440		
101-105-15-25-4130	Software - Laserfische	7,200	7,200	-	
101-105-15-25-4130	Software - Civicsystem	13,000	13,000	-	
101-105-15-25-4130	Software - Backup	2,000	2,000	-	
101-105-15-25-4130	Software - Thawte SSI Web Service - DigiCert 3 yr	-	700	700	100.0%
101-105-15-25-4130	Software - Bitdefender 19.80/80 new 2020 out of 194	3,200	-	(3,200)	-100.00%
101-105-52-25-4130	Software - Fleet/Equipment maint	1,500	1,500	-	
101-105-55-25-4130	Software - CloudEase Parking	750	750	-	
101-105-30-25-4130	Computers/Software - Permit Works	3,100	3,100	-	
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	100.0%
101-105-55-25-4130	Software - Ring Protect - Lakeside Park	200	200	-	
101-105-56-25-4130	Software - Canva software	200	200	-	
101-105-75-25-4130	Software - Liftoff	4,000	4,715	715	17.88%
101-105-75-25-4130	Software - ScheduleAnywhere	500	756	256	51.20%
101-105-75-25-4130	Software - WRIKE Investigator	-	1,000	1,000	100.0%
101-105-75-25-4130	Software - SAFE CLOUD CAL LICENSE (TRACKER)	1,336	1,450	114	8.53%
101-105-75-25-4130	Software - CERTIFIED CRIME FIGHTER	-	1,568	1,568	100.0%
101-105-75-25-4130	Software - GUARDIAN TRACKING	-	1,200	1,200	100.0%
101-105-75-25-4130	Software - DATAPILOT - Investigators	-	1,095	1,095	100.0%
101-105-75-25-4130	Software-BUREAU OF CRIME	-	600	600	100.0%
101-105-75-25-4130	Software-800 MHZ RADIOS	-	2,320	2,320	100.0%
101-105-75-25-4130	Software - NETMOTION	-	1,211	1,211	100.0%
101-105-75-25-4130	Software - PROPHOENIX	-	6,000	6,000	100.0%
101-105-75-25-4130	Software - ADOBE	-	500	500	100.0%
101-105-75-25-4130	Software - ARLO/RING	-	500	500	100.0%
101-105-75-25-4130	Software - 2knowU - Language software	-	422	422	100.0%
101-105-75-25-4130	Software -WINSCRIBE/NORTHLAN BUSINESS SYSTEM	-	1,000	1,000	100.0%
101-105-15-25-4131	Security Asscess Card System	1,400	2,500	1,100	78.57%
101-105-75-25-4132	Electronic Data-Axon	23,800	25,000	1,200	5.04%
101-105-75-25-4132	Electronic Data-CJDN CONNECT (SHERBURNE CTY)	720	800	80	11.11%
101-105-15-25-4134	Website	4,800	6,950	2,150	44.79%
101-105-15-25-4134	Website - WEATHER ALERTS	2,750	2,800	50	1.82%
101-105-15-25-4413	Equipment	1,000	1,000	-	
101-105-05-71-4612	Capital Transfers to Fund 194 - Computer Fund	-	9,000	9,000	100.0%
101-105-15-71-4612	Capital Transfers to Fund 194 - Computer Fund	10,000	10,000	-	
		<b>\$ 135,225</b>	<b>\$ 158,399</b>	<b>\$ 21,301</b>	<b>15.75%</b>

Information Technology – (continued)

Capital Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
194-105-3155	Computer Replacement Fund - GF	\$ 10,000	\$ 19,000	\$ 9,000	90.00%
194-105-3105	Computer Replacement Fund - LGA (Police Squad)	7,500	7,500	-	
		<b>\$ 17,500</b>	<b>\$ 26,500</b>	<b>\$ 9,000</b>	51.43%





## PUBLIC SAFETY BUDGETS

- POLICE
- FIRE
- BUILDING

# Police

## Expenditures

Account Number	Description	16 officers		2023-2024	
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-300-75-05-4002	Wages	\$ 1,430,030	\$ 1,619,017	\$ 188,987	13.22%
101-300-75-05-4004	Overtime Wages	45,097	38,957	(6,140)	-13.62%
101-300-75-05-4005	Overtime Wages/Grant	15,000	15,000	-	
101-300-75-05-4008	Insurance Benefits (er)	217,031	244,729	27,698	12.76%
101-300-75-05-4009	HSA Accounts	11,445	14,293	2,848	24.88%
101-300-75-05-4010	F.I.C.A./Medicare (er)	30,078	33,435	3,357	11.16%
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	200	200	-	
101-300-75-05-4021	PFMLA	-	5,583	5,583	100.0%
101-300-75-05-4012	P.E.R.A. (er)	18,336	10,994	(7,342)	-40.04%
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	236,076	269,323	33,247	14.08%
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	2,655	2,655	-	
101-300-75-05-4016	Workers Comp	163,181	142,958	(20,223)	-12.39%
101-300-75-20-4140	Audit	4,680	4,000	(680)	-14.53%
101-300-75-20-4140	Audit - body cameras	1,000	1,000	-	
101-300-75-20-4170	Legal	5,000	5,000	-	
101-300-75-20-4180	Other Consultants	700	700	-	
101-300-75-20-4181	Court Fines	20,000	20,600	600	3.00%
101-300-75-20-4185	Medical Exams	-	2,000	2,000	100.0%
101-300-75-25-4110	Bank or Collection Charges	600	600	-	
101-300-75-25-4196	Crime Prevention	250	250	-	
101-300-75-25-4200	Printing - Newsletter etc	710	850	140	19.72%
101-300-75-25-4208	Copies	2,688	2,460	(228)	-8.48%
101-300-75-25-4210	Operating Supplies	5,000	7,000	2,000	40.00%
101-300-75-25-4211	Medical Supplies	2,500	2,500	-	
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	22,750	24,450	1,700	7.47%
101-300-75-25-4216	Fire Arms	5,000	5,300	300	6.00%
101-300-75-25-4220	Advertising	1,000	1,000	-	
101-300-75-25-4226	Ammo	-	5,000	5,000	100.0%
101-300-75-25-4230	Telephone/Internet	22,200	22,800	600	2.70%
101-300-75-25-4235	Postage	1,000	1,000	-	
101-300-75-25-4238	Training/Schools	25,000	20,000	(5,000)	-20.00%
101-300-75-25-4238	Training/Schools-ONLINE TRAINING POLICE ONE	-	2,500		
101-300-75-25-4240	Travel/Mileage	100	200	100	100.00%
101-300-75-25-4243	Meals	500	500	-	
101-300-75-25-4250	Liability Insurance	44,493	46,717	2,224	5.00%

Police Expenditures – (continued)

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>\$</b>	<b>%</b>
		<b>Final Budget</b>	<b>Adopted Budget</b>		
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 - Towing	500	500	-	
101-300-75-25-4260	Subscriptions/Dues (MISC,POST)	8,105	4,905	(3,200)	-39.48%
101-300-75-25-4260	Subscriptions/Dues-BUREAU OF CRIME - NOW IT	600	-	(600)	-100.00%
101-300-75-25-4260	Subscriptions/Dues-800 MHZ RADIOS - NOW IT	2,320	-	(2,320)	-100.00%
101-300-75-25-4260	Subscriptions/Dues - NETMOTION - NOW IT	975	-	(975)	-100.00%
101-300-75-25-4260	Subscriptions/Dues - PROPHOENIX - NOW IT	6,000	-	(6,000)	-100.00%
101-300-75-25-4260	Subscriptions/Dues-MN CHIEFS ASSOC	-	600	600	100.0%
101-300-75-25-4260	Subscriptions/Dues-MMPOA	-	1,200	1,200	100.0%
101-300-75-25-4260	Subscriptions/Dues-LEGAL DEFENSE FUND	-	900	900	100.0%
101-300-75-25-4260	Subscriptions/Dues-TRI COUNTY LAW ENF ASSOC	-	75	75	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	43,000	50,000	7,000	16.28%
101-300-75-25-4410	Tires	3,200	5,000	1,800	56.25%
101-300-75-25-4413	Equipment/Accessories	15,000	10,000	(5,000)	-33.33%
101-300-75-25-4430	Vehicle Maintenance	15,000	15,000	-	
101-300-75-25-4545	Repair/Maintenance Equipment	3,000	3,000	-	
101-300-75-71-4612	Capital Transfer - 199 Replace Taser	12,611	12,611	-	
101-300-80-25-4207	Animal Control	1,000	1,000	-	
		<b>\$ 2,473,281</b>	<b>\$ 2,706,032</b>	<b>\$ 230,251</b>	<b>9.31%</b>

Revenues

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>\$</b>	<b>%</b>
		<b>Final Budget</b>	<b>Adopted Budget</b>		
101-075-3117	State Aid - Police	\$ 125,000	\$ 132,000	\$ 7,000	5.60%
101-075-3160	Inter-Govt Revenue-Training/Insurance	12,000	12,000	-	
101-075-3239	K-9 Unit Donations	3,000	-	(3,000)	-100.00%
101-075-3375	Miscellaneous Revenue	2,500	2,500	-	
101-075-3411	Copies	100	100	-	
101-075-3511	Court Fines	48,800	35,000	(13,800)	-28.28%
101-075-3512	Parking Fines	6,000	6,000	-	
101-075-3513	Other Fines/Fees	7,000	6,000	(1,000)	-14.29%
101-075-3910	Sale of Fixed Assets	500	-	(500)	-100.00%
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	-	
		<b>\$ 226,355</b>	<b>\$ 215,055</b>	<b>\$ (11,300)</b>	<b>-4.99%</b>

Police – (continued)

### Capital Expenditures

		2023-2024			
Account Number	Description	2023	2024	\$ Change	% Change
		Final Budget	Adopted Budget		
199-000-75-70-4316	Replace Police Vehicle - LGA	\$ 103,000	\$ 115,000	12,000	11.65%
199-000-75-70-4316	Replace Motorola Portable Radios - LGA	-	165,000	165,000	100.0%
199-075-3910	Sale of Vehicles	(17,000)	(17,000)	-	
199-075-3155	Replace Tazers - GF	12,611	12,611	-	
		<b>\$ 98,611</b>	<b>\$ 275,611</b>	<b>\$ 177,000</b>	<b>179.49%</b>



## Fire

### Expenditures

		City Portion Only			
		2023-2024			
Account Number	Description	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-300-85-05-4015	Fire Department Relief Assoc.	4,000	4,000	-	
101-300-85-25-4200	Printing - Newsletter etc	710	850	140	19.72%
101-300-85-25-4208	Copies	500	610	110	22.00%
101-300-85-25-4258	Fire Projection Services - JPB	206,910	219,018	12,108	5.85%
101-300-85-45-4015	Fire Department Relief Assoc.	113,000	113,000	-	
		<b>\$ 325,120</b>	<b>\$ 337,478</b>	<b>\$ 12,358</b>	<b>3.80%</b>

### Revenues

		City Portion Only			
		2023-2024			
Account Number	Description	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-085-3118	State Aid - Fire	\$ 110,000	\$ 110,000	\$ -	
101-085-3119	State Aid Fire Relief	3,000	3,000	-	
		<b>\$ 113,000</b>	<b>\$ 113,000</b>	<b>\$ -</b>	

### Capital Expenditures

		City Portion Only			
		2023-2024			
Account Number	Description	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
199-085-3155	Station parking Lot	\$ 50,000	\$ -	\$ (50,000)	-100.00%
199-085-3155	Truck Bay - Floor Sealing -LGA 2018 ON	-	27,500	27,500	100.00%
199-085-3155	Water Tender - LGA 2019	165,000	-	(165,000)	-100.00%
199-085-3155	Ladder 1 replace - LGA ttl \$1.3M	100,000	500,000	400,000	400.00%
199-085-3155	Engine replace - LGA ttl 1M	10,000	35,000	25,000	250.00%
199-085-3155	Side by Side - \$15,000	-	15,000	15,000	100.00%
199-000-85-70-4316	Capital Expenditures - Thermal Image Cameras - LGA	-	7,500	7,500	100.00%
199-000-85-70-4316	Capital Expenditure Grass Rig - LGA Funds - ttl \$120,00	71,500	-	(71,500)	-100.00%
		<b>\$ 396,500</b>	<b>\$ 585,000</b>	<b>\$ 188,500</b>	<b>47.54%</b>

# Building

## Expenditures

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>\$</b>	<b>%</b>
		<b>Final</b>	<b>Adopted</b>		
		<b>Budget</b>	<b>Budget</b>		
101-100-30-05-4002	Wages	150,241	155,686	5,445	3.62%
101-100-30-05-4004	Overtime Wages	500	500	-	
101-100-30-05-4008	Insurance Benefits (er)	12,404	14,289	1,885	15.20%
101-100-30-05-4009	HSA Accounts	1,200	1,200	-	
101-100-30-05-4010	F.I.C.A./Medicare (er)	11,497	11,911	414	3.60%
101-100-30-05-4021	PFMLA	-	546	546	100.0%
101-100-30-05-4012	P.E.R.A. (er)	11,270	4,029	(7,241)	-64.25%
101-100-30-05-4016	W/C Insurance	1,075	1,129	54	5.02%
101-100-30-20-4140	Audit	721	721	-	
101-100-30-20-4170	Legal	100	100	-	
101-100-30-25-4200	Printing - Newsletter	710	850	140	19.72%
101-100-30-25-4210	Operating Supplies	1,500	2,000	500	33.33%
101-100-30-25-4212	Other Operations Expenses	200	100	(100)	-50.00%
101-100-30-25-4215	Uniforms/Clothing	100	100	-	
101-100-30-25-4230	Telephone/Internet	1,000	1,560	560	56.00%
101-100-30-25-4235	Postage	250	100	(150)	-60.00%
101-100-30-25-4238	Training/Schools	2,000	2,000	-	
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	900	100	12.50%
101-100-30-25-4257	Contractors Hired	25,400	25,000	(400)	-1.57%
101-100-30-25-4260	Subscriptions/Dues	500	500	-	
101-100-30-25-4405	Motor Fuel	1,000	1,250	250	25.00%
101-100-30-25-4412	State SurCharge Bldg. Permit	13,000	13,000	-	
101-100-30-25-4413	Equipment/Accessories	100	100	-	
101-100-30-25-4430	Vehicle Maintenance	1,500	1,000	(500)	-33.33%
		<b>\$ 237,418</b>	<b>\$ 238,921</b>	<b>\$ 1,503</b>	<b>0.63%</b>

Building – (continued)

Revenues

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-030-3221	Building Permits	162,777	189,320	26,543	16.31%
101-030-3222	State Surcharge on Bldg Pmts	14,000	15,000	1,000	7.14%
101-030-3229	Seed/Sod Escrow Permit	4,000	4,000	-	
101-030-3241	Building - Plan Review Fee	110,000	140,000	30,000	27.27%
101-030-3242	Building - Other Permits	135,000	150,000	15,000	11.11%
101-030-3250	Rental Inspection Fees - Multi Family	15,000	17,000	2,000	13.33%
101-030-3251	Rental License Fees - Single/Duplex	-	6,000	6,000	100.0%
101-030-3375	Miscellaneous Revenue	1,750	1,750	-	
101-030-3418	Administrative Charges	25	25	-	
101-030-3513	Other Fines/Fees	100	100	-	
		<b>\$ 442,652</b>	<b>\$ 523,195</b>	<b>\$ 80,543</b>	<b>18.20%</b>



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## **STREETS & HIGHWAYS BUDGETS**

- ENGINEERING
- STREETS
- FLEET and EQUIPMENT  
MAINTENANCE

# Engineering

## Expenditures

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
101-200-40-05-4002	Wages	\$ 63,943	\$ 67,677	\$ 3,734	5.84%
101-200-40-05-4002	Sick & Safe Time Leave - PT	-	232	232	100.0%
101-200-40-05-4004	Overtime Wages	500	300	(200)	-40.00%
101-200-40-05-4008	Insurance Benefits (er)	9,045	10,531	1,486	16.43%
101-200-40-05-4009	HSA Accounts	300	300	-	
101-200-40-05-4010	F.I.C.A./Medicare (er)	4,893	5,197	304	6.21%
101-200-40-05-4021	PFMLA	-	239	239	100.0%
101-200-40-05-4012	P.E.R.A. (er)	4,382	4,558	176	4.02%
101-200-40-05-4016	W/C Insurance	1,076	1,130	54	5.02%
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	-	
101-200-40-25-4200	Printing-Newsletter etc	710	850	140	19.72%
101-200-40-25-4210	Operating Supplies	1,000	1,000	-	
101-200-40-25-4212	Other Operations Expenses	250	250	-	
101-200-40-25-4215	Uniforms/Clothing	50	50	-	
101-200-40-25-4220	Advertising	50	50	-	
101-200-40-25-4230	Telephone/Internet	1,104	1,104	-	
101-200-40-25-4235	Postage	50	25	(25)	-50.00%
101-200-40-25-4238	Training/Schools	750	1,500	750	100.00%
101-200-40-25-4240	Travel/Mileage	100	100	-	
101-200-40-25-4243	Meals	100	100	-	
101-200-40-25-4250	Liability Insurance	1,100	1,100	-	
101-200-40-25-4260	Subscriptions/Dues	500	500	-	
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	1,500	1,000	(500)	-33.33%
101-200-40-25-4545	Repair/Maintenance Equipment	600	500	(100)	-16.67%
		<b>\$ 104,564</b>	<b>\$ 110,854</b>	<b>\$ 6,290</b>	<b>6.02%</b>

# Streets

## Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-200-50-05-4002	Wages	\$ 144,454	\$ 150,498	\$ 6,044	4.18%
101-200-50-05-4002	Sick & Safe Time Leave - PT	-	213	213	100.0%
101-200-50-05-4004	Overtime Wages	5,302	5,443	141	2.66%
101-200-50-05-4006	On Call Pay	14,850	14,850	-	
101-200-50-05-4008	Insurance Benefits (er)	6,441	7,186	745	11.57%
101-200-50-05-4009	HSA Accounts	750	750	-	
101-200-50-05-4010	F.I.C.A./Medicare (er)	12,595	13,083	488	3.87%
101-200-50-05-4021	PFMLA	-	599	599	100.0%
101-200-50-05-4012	P.E.R.A. (er)	12,348	12,826	478	3.87%
101-200-50-05-4016	WC Insurance	31,783	33,373	1,590	5.00%
101-200-50-05-4020	Union Insurance	22,879	40,680	17,801	77.80%
101-200-50-20-4140	Audit	3,605	3,600	(5)	-0.14%
101-200-50-20-4150	Engineering	500	500	-	
101-200-50-20-4170	Legal	300	300	-	
101-200-50-20-4185	Other Consult-Med Exams	1,000	500	(500)	-50.00%
101-200-50-25-4200	Printing - newsletter	710	850	140	19.72%
101-200-50-25-4208	Copies	1,780	1,780	-	
101-200-50-25-4210	Operating Supplies	7,500	7,000	(500)	-6.67%
101-200-50-25-4212	Other Operations Expenses	2,000	2,000	-	
101-200-50-25-4215	Uniforms/Clothing	1,200	1,200	-	
101-200-50-25-4218	Boots/Shoes - per Union Contract	1,300	1,625	325	25.00%
101-200-50-25-4220	Advertising	250	250	-	
101-200-50-25-4225	Sanitation/Garbage Removal	3,120	3,500	380	12.18%
101-200-50-25-4230	Telephone/Internet	6,000	5,460	(540)	-9.00%
101-200-50-25-4230	Telephone/Internet - new Ipads for EE	2,880	2,880	-	
101-200-50-25-4235	Postage	500	500	-	
101-200-50-25-4238	Training/Schools	1,000	1,000	-	
101-200-50-25-4240	Travel/Mileage	200	200	-	
101-200-50-25-4243	Meals	200	200	-	
101-200-50-25-4250	Liability Insurance	13,402	13,516	114	0.85%
101-200-50-25-4255	Rent/Lease	500	3,500	3,000	600.00%
101-200-50-25-4257	Contractors Hired	10,000	10,000	-	
101-200-50-25-4260	Subscriptions/Dues	440	-	(440)	-100.00%
101-200-50-25-4260	Subscriptions/Dues-MN DEPT OF LABOR -Ve	-	50	50	100.0%
101-200-50-25-4260	Subscriptions/Dues-VAULTH HEALTH - CDL	-	130	130	100.0%
101-200-50-25-4260	Subscriptions/Dues-GOPHER ONE	-	20	20	100.0%
101-200-50-25-4260	Subscriptions/Dues-SUSA - Norm	-	125	125	100.0%
101-200-50-25-4260	Subscriptions/Dues-800 MHZ RADIOS	560	560	-	
101-200-50-25-4300	Awards - Employee LOS	100	100	-	
101-200-50-25-4315	Compost/Woodchipper	40,000	40,000	-	
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	10,000	10,000	-	

Streets Expenditures – (continued)

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>\$</b>	<b>%</b>
		<b>Final Budget</b>	<b>Adopted Budget</b>		
101-200-50-25-4340	Hot Mix	17,000	17,000	-	
101-200-50-25-4360	Sealcoat/Crackfill	25,000	27,500	2,500	10.00%
101-200-50-25-4395	Signs/Banner	5,000	5,000	-	
101-200-50-25-4405	Motor Fuel	25,000	30,000	5,000	20.00%
101-200-50-25-4413	Equipment/Accessories	500	500	-	
101-200-50-25-4540	Repair/Maintenance Buildings	5,000	5,000	-	
101-200-50-25-4570	Electricity	5,000	8,000	3,000	60.00%
101-200-50-25-4575	Electricity (Street Lights)	112,000	123,200	11,200	10.00%
101-200-50-25-4580	Natural Gas	6,000	7,000	1,000	16.67%
101-200-50-25-4582	Solar Credit	(1,000)	(1,000)	-	
101-200-50-25-4590	Water/Sewer Utilities	5,940	6,500	560	9.43%
101-200-50-71-4612	Capital Equipment Transfer - 199	5,000	5,000	-	
		<b>\$ 631,889</b>	<b>\$ 685,547</b>	<b>\$ 53,658</b>	<b>8.49%</b>

Revenues

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>\$</b>	<b>%</b>
		<b>Final Budget</b>	<b>Adopted Budget</b>		
101-050-3161	Clean-up Day / SCORE Grant	\$ 40,000	\$ 40,000	-	
101-050-3197	Compost Access Permit	100	100	-	
101-050-3220	R-O-W Permit Fees	1,500	1,000	(500)	-33.33%
101-050-3365	Road/Maintenance Aid	132,000	135,000	3,000	2.27%
101-050-3412	City Maint. Services	5,000	5,000	-	
101-050-3450	Street Light Fees	173,400	175,200	1,800	1.04%
101-050-4151	Refunds & Reimbursements	1,500	1,500	-	
101-050-4154	Reimbursements - BL Township	1,000	1,000	-	
		<b>\$ 354,500</b>	<b>\$ 358,800</b>	<b>\$ 4,300</b>	<b>1.21%</b>

Streets – (continued)

Capital Expenditures

		<b>2023-2024</b>			
<b>Account Number</b>	<b>Description</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
199-050-3155	Misc Equipment Replacement Fund - GF	\$ 5,000	\$ 5,000	\$ -	
196-050-3180	Street Maintenance Fund-Franchise Fees	270,000	270,000	-	
199-000-50-70-4316	Replace 1998 624-H loader #98 - LGA	-	240,000	240,000	100.0%
199-000-50-70-4316	Replace 2005 Chev #35 - LGA	15,000	-	(15,000)	-100.00%
199-000-50-70-4316	Replace 2005 Ford 150 #25 - LGA	65,000	-	(65,000)	-100.00%
199-000-50-70-4316	Replace 2002 Chev 2500 #32 - LGA	-	70,000	70,000	100.0%
199-000-50-70-4316	Replace 2002 Ford 550 #12 - LGA	120,000	-	(120,000)	-100.00%
199-000-50-70-4316	Replace 2002 Ford Dump Truck #102 - LGA	225,000	-	(225,000)	-100.00%
		<b>\$ 700,000</b>	<b>\$ 585,000</b>	<b>\$ (115,000)</b>	<b>-16.43%</b>



# Fleet and Equipment Maintenance

## Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-200-52-05-4002	Wages	\$ 85,323	\$ 88,908	3,585	4.20%
101-200-52-05-4004	Overtime Wage	1,000	500	(500)	-50.00%
101-200-52-05-4008	Insurance Benefits (er)	3,537	4,005	468	13.23%
101-200-52-05-4009	HSA Accounts	450	450	-	
101-200-52-05-4010	F.I.C.A./Medicare (er)	6,530	6,803	273	4.18%
101-200-52-05-4021	PFLMA	-	312	312	100.0%
101-200-52-05-4012	P.E.R.A. (er)	6,403	6,669	266	4.15%
101-200-52-05-4016	W/C Insurance	4,113	4,319	206	5.01%
101-200-52-05-4020	Union Insurance	12,168	27,120	14,952	122.88%
101-200-52-20-4185	Other Consult-Med Exams	100	100	-	
101-200-52-25-4210	Operating Supplies	500	2,000	1,500	300.00%
101-200-52-25-4212	Other Operations Expenses	100	200	100	100.00%
101-200-52-25-4215	Uniforms/Clothing	600	600	-	
101-200-52-25-4218	Boots/Shoes - per Union Contract	650	650		
101-200-52-25-4230	Telephone/Internet	600	1,200	600	100.00%
101-200-52-25-4230	Telephone/Internet - New Ipads	480	960	480	100.00%
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	-	
101-200-52-25-4385	Shop Materials/Tools	7,000	7,000	-	
101-200-52-25-4390	Small tools	1,000	1,000	-	
101-200-52-25-4405	Motor Fuel	2,000	3,000	1,000	50.00%
101-200-52-25-4410	Tires	10,000	10,000	-	
101-200-52-25-4413	Equipment/Accessories	1,000	1,500	500	50.00%
101-200-52-25-4431	Vehicle Maintenance - Streets	10,000	10,000	-	
101-200-52-25-4432	Vehicle Maintenance - Parks	3,000	3,000	-	
101-200-52-25-4433	Vehicle Maintenance - Shop	100	100	-	
101-200-52-25-4434	Vehicle Maintenance - Fire	-	500	500	100.0%
101-200-52-25-4546	Repair/Maintenance Equipment - Streets	20,000	23,000	3,000	15.00%
101-200-52-25-4547	Repair/Maintenance Equipment - Parks	10,000	10,000	-	
101-200-52-25-4585	Oil	2,000	2,000	-	
		<b>\$ 189,154</b>	<b>\$ 216,396</b>	<b>\$ 27,242</b>	<b>14.40%</b>

Fleet – (continued)

Revenues

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-052-3413	Fleet Service Maintenance	\$ -	\$ 800	\$ 800	100.0%
		\$ -	\$ 800	\$ 800	100.0%



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## CULTURE & RECREATION BUDGETS

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

# Parks

## Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-200-55-05-4002	Wages	\$ 252,020	\$ 265,657	\$ 13,637	5.41%
101-200-55-05-4002	Sick & Safe Time Leave - PT	-	3,241	3,241	100.0%
101-200-55-05-4004	Overtime Wages	2,000	1,000	(1,000)	-50.00%
101-200-55-05-4008	Insurance Benefits (er)	6,441	7,186	745	11.57%
101-200-55-05-4009	HSA Accounts	750	750	-	
101-200-55-05-4010	F.I.C.A./Medicare (er)	19,283	20,571	1,288	6.68%
101-200-55-05-4021	PFMLA	-	942	942	100.0%
101-200-55-05-4012	P.E.R.A. (er)	16,343	17,170	827	5.06%
101-200-55-05-4016	Worker's Comp Insurance	21,071	22,757	1,686	8.00%
101-200-55-05-4020	Union Insurance	23,769	54,240	30,471	128.20%
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	710	850	140	19.72%
101-200-55-25-4208	Copies	1,780	1,780	-	
101-200-55-25-4210	Operating Supplies	25,000	25,000	-	
101-200-55-25-4211	Lakeside Park Supplies	5,000	5,000	-	
101-200-55-25-4212	Other Operations Expenses	1,000	1,000	-	
101-200-55-25-4213	Park Irrigation Supplies	5,000	5,000	-	
101-200-55-25-4215	Uniforms/Clothing	2,000	2,000	-	
101-200-55-25-4218	Boots/Shoes - per Union Contract	975	975	-	
101-200-55-25-4220	Advertising	200	1,500	1,300	650.00%
101-200-55-25-4225	Sanitation/Garbage Removal	11,400	13,000	1,600	14.04%
101-200-55-25-4230	Telephone/Internet	4,560	4,620	60	1.32%
101-200-55-25-4230	Telephone/Internet - New Ipads for EE	3,360	2,880	(480)	-14.29%
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	36,048	32,823	(3,225)	-8.95%
101-200-55-25-4255	Rent/Lease	2,900	3,000	100	3.45%
101-200-55-25-4257	Contractors Hired - boat inspections	-	5,000	5,000	100.0%
101-200-55-25-4260	Subscriptions/Dues	200	-	(200)	-100.00%
101-200-55-25-4260	Subscriptions/Dues - VAULT HEALTH CDL		150	150	100.0%
101-200-55-25-4260	Subscriptions/Dues - MN REC & PARK - Corrie		200	200	100.0%
101-200-55-25-4260	Subscriptions/Dues - MN REC & PARK - Norm		200	200	100.0%
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	11,000	15,000	4,000	36.36%
101-200-55-25-4413	Equipment/Accessories	1,000	2,000	1,000	100.00%

Parks Expenditures – (continued)

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
101-200-55-25-4530	Lake Maintenance	20,000	20,000	-	
101-200-55-25-4535	Playground Maintenance	6,000	8,000	2,000	33.33%
101-200-55-25-4540	Repair/Maintenance Buildings	2,500	2,000	(500)	-20.00%
101-200-55-25-4540	Repair/Maintenance Buildings - Camera Security	-	500	500	100.0%
101-200-55-25-4570	Electricity	9,240	10,164	924	10.00%
101-200-55-25-4580	Natural Gas	4,896	6,000	1,104	22.55%
101-200-55-25-4582	Solar	(300)	(300)	-	
101-200-55-25-4590	Water/Sewer Utilities	112,721	120,000	7,279	6.46%
101-200-55-71-4612	Capital Transfers - 199 - Playground Equip Fund	5,000	5,000	-	
101-200-55-71-4612	Capital Transfers - 195 River Oaks Park/or other t	100,000	100,000	-	
101-200-55-71-4612	Capital Transfers - 195 Trail Maintenance	9,000	9,000	-	
101-200-55-71-4612	Capital Transfers - 199 - Misc Equip Fund	5,000	5,000	-	
		<b>\$ 734,865</b>	<b>\$ 807,855</b>	<b>\$ 72,990</b>	<b>9.93%</b>

Revenues

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
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	1,500	300	25.00%
101-055-4151	Refunds & Reimbursements	250	250	-	
		<b>\$ 79,060</b>	<b>\$ 79,360</b>	<b>\$ 300</b>	<b>0.38%</b>

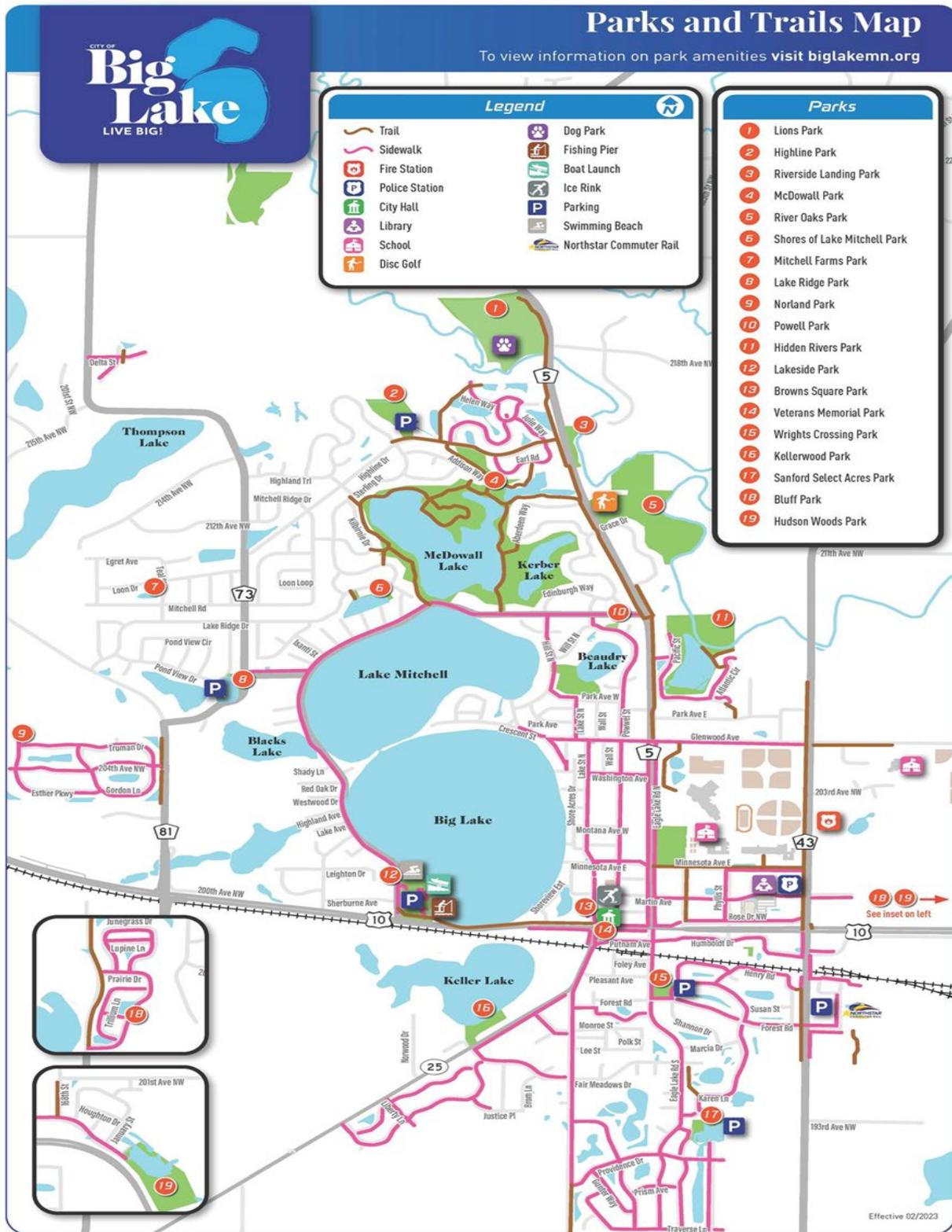
Parks – (continued)

Capital Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
199-000-55-70-4316	Replace 2006 JD Tracker # 306 - LGA	\$ -	\$ 150,000	\$ 150,000	100.0%
195-055-3155	Trail Maintenance Fund - GF	9,000	9,000	-	
195-055-3155	River Oaks or other Parks Fund - GF	100,000	100,000	-	
199-055-3155	Playground Equipment replacement - GF	5,000	5,000	-	
199-055-3155	Misc Equipment Replacement - GF	5,000	5,000	-	
		<b>\$ 119,000</b>	<b>\$ 269,000</b>	<b>\$ 150,000</b>	<b>126.05%</b>



# Parks and Trails Map



# Big Lake Community Services Center – Library

## Expenditures

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
101-100-20-05-4002	Wages **	\$ 4,329	\$ 4,560	\$ 231	5.34%
101-100-20-05-4008	Insurance **	180	202	22	12.22%
101-100-20-05-4009	HSA **	30	30	-	
101-100-20-05-4010	F.I.C.A./Medicare (er) **	335	349	14	4.18%
101-100-20-05-4021	PFMLA	-	16	16	100.0%
101-100-20-05-4012	P.E.R.A. (er) **	328	342	14	4.27%
101-100-20-05-4013	P.E.R.A. - Police/Fire (er) **	1	-	(1)	-100.00%
101-100-20-25-4210	Operating Supplies	1,000	1,000	-	
101-100-20-25-4212	Other Operating Costs	250	250	-	
101-100-20-25-4217	Cleaning Services	13,000	13,000	-	
101-100-20-25-4225	Sanitation /Garbage	2,400	2,880	480	20.00%
101-100-20-25-4250	Liability Insurance	5,749	8,350	2,601	45.25%
101-100-20-25-4370	Grounds Maintenance - HIRED	500	500	-	
101-100-20-25-4375	Snow Removal - PW/Hired	500	500	-	
101-100-20-25-4414	Equipment/Accessories - Library	3,000	3,000	-	
101-100-20-25-4540	Repair/Maintenance Buildings	12,000	12,000	-	
101-100-20-25-4545	Repair/Maintenance Equipment	1,000	1,000	-	
101-100-20-25-4570	Electricity	13,745	13,500	(245)	-1.78%
101-100-20-25-4580	Natural Gas	5,100	7,131	2,031	39.83%
101-100-20-25-4590	Water/Sewer Utilities	3,960	4,356	396	10.00%
		<b>\$ 67,407</b>	<b>\$ 72,966</b>	<b>\$ 5,559</b>	<b>8.25%</b>

Big Lake Community Services Center – Library – (continued)

Revenues

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
101-020-3160	Intergovernmental	\$ 10,000	\$ 10,000	\$ -	
		<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	

Capital Expenditures

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
199-000-20-70-4316	Capital Expenditures - Bldg - AC Unit	\$ -	\$ -	\$ -	
199-000-20-25-4545	Maintenance/Repairs - Bldg-Painting	-	-	-	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Debt Payments

		2023-2024			
Account Number	Description	2023	2024	\$	%
		Final Budget	Adopted Budget		
224-000-00-85-4606	Principal Payment	\$ 45,000	\$ 50,000	\$ 5,000	11.11%
224-000-00-85-4610	Interest Payment	5,813	5,100	(713)	-12.27%
224-000-00-85-4611	Debt Issuance Cost Amortized	495	495	-	
		<b>\$ 51,308</b>	<b>\$ 55,595</b>	<b>\$ 4,287</b>	<b>8.36%</b>

## Recreation – Communications – Community

### Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-400-56-05-4002	Wages	\$ 62,541	\$ 66,607	\$ 4,066	6.50%
101-400-56-05-4008	Insurance Benefits (er)	5,558	6,011	453	8.15%
101-400-56-05-4009	HSA Accounts	1,350	1,350	-	
101-400-56-05-4010	F.I.C.A./Medicare (er)	4,787	5,096	309	6.45%
101-400-56-05-4021	PFMLA	-	233	233	100.0%
101-400-56-05-4012	P.E.R.A. (er)	4,693	4,996	303	6.46%
101-400-56-05-4016	Worker's Comp Insurance	5,189	5,449	260	5.01%
101-400-56-20-4170	Legal	200	200	-	
101-400-56-25-4208	Copies (Spud Fest Parade, etc)	200	200	-	
101-400-56-25-4210	Operating Supplies	500	500	-	
101-400-56-25-4212	Other Operations Expenses	100	200	100	100.00%
101-400-56-25-4215	Uniforms/Clothing	50	50	-	
101-400-56-25-4220	Advertising	250	250	-	
101-400-56-25-4230	Telephone/Internet	504	552	48	9.52%
101-400-56-25-4235	Postage	25	25	-	
101-400-56-25-4238	Training/School	500	300	(200)	-40.00%
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	1,425	1,773	348	24.42%
101-400-56-25-4300	Awards - Employee LOS	-	30	30	100.0%
101-400-56-25-4395	Signs/Banners	250	200	(50)	-20.00%
101-400-56-25-4413	Equipment/Accessories	250	200	(50)	-20.00%
101-400-56-25-4903	Movie in the Park	2,500	2,500	-	
101-400-56-71-4612	Transfer - Music in the Park	5,000	5,000	-	
101-400-70-25-4400	Recycling Day	12,000	12,000	-	
101-400-95-25-4902	Donation - Contribution	1,100	1,100	-	
		<b>\$ 119,472</b>	<b>\$ 125,322</b>	<b>\$ 5,850</b>	<b>4.90%</b>

Revenues

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-015-3161	Clean-up Day / SCORE Grant	\$ 12,000	\$ 12,000	\$ -	
101-056-3233	Donations - Movie In the Park	1,500	1,500	-	
101-2939	ECFE- Designed Fund Bal	10,000	3,566	(6,434)	-64.34%
		<b>\$ 23,500</b>	<b>\$ 17,066</b>	<b>\$ (6,434)</b>	<b>-27.38%</b>



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## ECONOMIC DEVELOPMENT BUDGET

# Economic Development

## Expenditures

Account Number	Description	2023-2024			
		2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
101-100-25-05-4002	Wages	\$ 109,094	\$ 113,042	\$ 3,948	3.62%
101-100-25-05-4004	Overtime Wages	300	300	-	
101-100-25-05-4008	Insurance Benefits (er)	14,945	17,009	2,064	13.81%
101-100-25-05-4009	HSA Accounts	300	300	-	
101-100-25-05-4010	F.I.C.A./Medicare (er)	8,348	8,649	301	3.61%
101-100-25-05-4021	PFMLA	-	396	396	100.0%
101-100-25-05-4012	P.E.R.A. (er)	7,923	8,218	295	3.72%
101-100-25-05-4016	W/C Insurance	3,759	3,947	188	5.00%
101-100-25-20-4140	Audit	721	721	-	
101-100-25-20-4170	Legal	3,000	2,500	(500)	-16.67%
101-100-25-20-4180	Other Consultants	500	500	-	
101-100-25-25-4200	Printing - Newsletter etc	710	850	140	19.72%
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	1,104	504	84.00%
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	200	100	100.00%
101-100-25-25-4243	Meals	300	300	-	
101-100-25-25-4250	Liability Insurance	630	815	185	29.37%
101-100-25-25-4260	Subscriptions/Dues	1,295	-	(1,295)	-100.00%
101-100-25-25-4260	Subscriptions/Dues - EDAM	-	320	320	100.0%
101-100-25-25-4260	Subscriptions/Dues - MN Marketin	-	700	700	100.0%
101-100-25-25-4260	Subscriptions/Dues - MN Car	-	325	325	100.0%
101-100-25-25-4260	Subscriptions/Dues - Notary	-	120	120	100.0%
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-MNCAR	2,000	2,000	-	
		<b>\$ 164,375</b>	<b>\$ 172,166</b>	<b>\$ 7,791</b>	<b>4.74%</b>



## 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	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Final Budget	Adopted Budget	Concept Budget					
196-000-3105	Local Govt Aid - Street Projects Debt pymnt/projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
195-000-3105	Local Govt Aid - Trail Projects/Park Projects	20,000	-	-	-	-	150,000	150,000	150,000	150,000
198-000-3160	Intergovernment Rev - Safe Route to School Grant/TA Grant	285,597	-	-	-	-	-	-	-	-
196-000-3155	Transfer in Revenue - Admin (Debt Service - Street Maintenance)	200,000	-	-	-	-	-	-	-	-
196-000-3155	Transfer in Revenue - Streets Maintenance	30,000	270,000	270,000	270,000	450,000	400,000	500,000	400,000	700,000
195-000-3155	Transfer in Revenue Park - Trail Maintenance	25,750	109,000	109,000	109,000	109,000	25,750	25,750	25,750	25,750
198-000-3610	Special Assessment - Mill/Overlay/Street Projects	15,946	15,946	15,946	15,946	15,946	15,946	15,946	15,946	15,946
195-000-3999	Interest Earned	500	500	500	500	500	500	500	500	500
196-000-3999	Interest Earned	500	500	500	500	500	500	500	500	500
197-000-3999	Interest Earned	500	500	500	500	500	500	500	500	500
198-000-3999	Interest Earned	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues		\$ 580,793	\$ 398,446	\$ 398,446	\$ 398,446	\$ 578,446	\$ 745,196	\$ 845,196	\$ 745,196	\$ 1,045,196

### EXPENDITURE - ALLOCATIONS

Account Number	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Final Budget	Adopted Budget	Concept Budget					
198-000-55-71-4612	Capital Improvements Transfer 175-CR 73 Highland Dr Trail	\$ 371,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
195-000-55-70-4316	Capital Improvements - Skate Rink Improvements	20,000	-	-	-	-	-	-	-	-
195-000-55-70-4316	Capital Improvements - Parks & Trail improvements	25,750	25,750	9,000	9,000	9,000	25,750	25,750	25,750	25,750
Total Expenditures		\$ 417,746	\$ 25,750	\$ 359,000	\$ 9,000	\$ 359,000	\$ 375,750	\$ 375,750	\$ 375,750	\$ 375,750

# Equipment and Building Replacement Funds

## FUND 194 & 199

### REVENUES

Account Number	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Final Budget	Adopted Budget	Concept Budget					
199-000-3105	Local Govt Aid -199	\$ 751,630	\$ 792,209	\$ 870,251	\$ 874,640	\$ 879,050	\$ 583,483	\$ 587,938	\$ 592,415	\$ 596,915
194-000-3105	Local Govt Aid -194	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
199-011-3155	Transfer In Revenue - Election	2,000	2,000	-	6,000	-	6,000	-	6,000	-
199-050-3155	Transfer in Revenue - Streets	5,000	5,000	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	10,000	10,000
199-075-3155	Transfer in Revenue - Police	2,640	12,611	12,611	12,611	12,611	12,611	-	-	-
194-105-3155	Transfer In Revenue - IT	10,000	10,000	19,000	10,000	10,000	10,000	10,000	10,000	19,000
199-075-3910	Sales of Fixed Assets - Police - Fleet	5,000	17,000	17,000	8,500	17,000	17,000	8,500	17,000	17,000
199-000-3999	Interest Earned - 199	500	500	500	500	500	500	500	500	500
194-000-3999	Interest Earned - 194	500	500	500	500	500	500	500	500	500
Total Revenues		\$ 794,770	\$ 857,320	\$ 942,362	\$ 935,251	\$ 942,161	\$ 652,594	\$ 629,938	\$ 648,915	\$ 656,415

### EXPENDITURES - ALLOCATIONS-CIP REQUEST

Account Number	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Final Budget	Adopted Budget	Concept Budget					
199-000-15-70-4316	Capital Purchases - Admin	\$ 878,795	\$ 33,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000
194-105-15-70-4316	Capital Purchase - IT	32,186	17,500	26,500	17,500	17,500	17,500	17,500	17,500	26,500
199-000-11-70-4316	Capital Purchase - Election - 4th polling p	-	-	25,000	25,000	-	-	-	-	-
199-000-30-70-4316	Capital Puchases - Building	-	-	-	-	40,000	-	-	-	-
199-000-40-70-4316	Capital Purchases - Engineering	-	-	-	-	40,000	-	-	-	-
199-000-50-70-4316	Capital Purchases - Streets	265,000	430,000	315,000	461,000	255,000	5,000	235,000	5,000	235,000
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/Playgrou	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
199-000-75-70-4316	Capital Purchases - Police	82,611	176,811	161,137	136,491	157,571	162,298	-	-	-
199-000-85-70-4316	Capital Purchases - Fire - City only	823,733	396,500	585,000	1,488,250	260,000	210,000	278,000	376,250	179,750
Total CIP Requests		\$ 2,149,325	\$ 1,063,811	\$ 1,312,637	\$ 2,198,241	\$ 965,071	\$ 484,798	\$ 580,500	\$ 448,750	\$ 491,250

EXCESS REVENUES OVER EXPENDITURES \$ (1,354,555) \$ (206,491) \$ (370,275) \$ (1,262,990) \$ (22,910) \$ 167,796 \$ 49,438 \$ 200,165 \$ 165,165

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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		Levy \$130K		2023-2024	
Account Number	Description	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change		
275-000-3101	RE & PP Taxes-Current	\$ 128,700	\$ 128,700	\$ -			
275-000-3102	RE & PP Taxes-Delinquent	400	400	-			
275-000-3940	Lease/Rental/CAM	-	21,165	21,165	100.0%		
275-000-3991	Leases Interest Revenue		2,636	2,636	100.0%		
275-000-3999	Interest Earned	800	2,500	1,700	212.50%		
	<b>Total Revenues</b>	<b>\$ 129,900</b>	<b>\$ 155,401</b>	<b>\$ 25,501</b>			19.63%
	<b>Projected Cash Flow Change</b>	<b>2023</b>	<b>2024</b>				
	Beginning Cash Balance	\$ 813,193	\$ 349,026				
	Projected Excess Revenue	(464,167)	(28,641)				
	Interfund Loan Principal Payment	-	-				
	<b>Projected Ending Cash</b>	<b>\$ 349,026</b>	<b>\$ 320,385</b>				

## Expenditure Budget

				2023-2024			
Account Number	Description	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change		
275-000-00-05-4002	Wages	\$ 31,140	\$ 32,190	\$ 1,050	3.37%		
275-000-00-05-4008	Insurance Benefits (er)	4,224	4,644	420	9.94%		
275-000-00-05-4010	F.I.C.A./Medicare (er)	2,385	2,463	78	3.27%		
275-000-00-05-4012	P.E.R.A. (er)	2,337	2,415	78	3.34%		
275-000-00-05-4021	PFMLA	-	113	113	100.0%		
275-000-00-20-4140	Audit	500	600	100	20.00%		
275-000-00-20-4150	Engineering	500	500	-			
275-000-00-20-4170	Legal	2,000	5,000	3,000	150.00%		
275-000-00-20-4180	Other Consultants	2,000	5,000	3,000	150.00%		
275-000-00-25-4120	Real Estate Taxes	-	7,752	7,752	100.0%		
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	1,100	500	(600)	-54.55%		
275-000-00-25-4225	Sanitation/Garbage Removal	-	6,000	6,000	100.0%		
275-000-00-25-4235	Postage	25	25	-			
275-000-00-25-4238	Training - Edam Conference	1,000	1,000	-			
275-000-00-25-4240	Travel/Mileage	-	150	150	100.0%		
275-000-00-25-4243	Meals	-	100	100	100.0%		
275-000-00-25-4257	Contractors Hired	500	500	-			
275-000-00-25-4375	Snow Removal (lots owned)	500	500	-			
275-000-00-25-4540	Repair/Maintenance Building - held	-	2,500	2,500	100.0%		
275-000-00-25-4570	Electricity		6,000	6,000	100.0%		
275-000-00-25-4580	Natural Gas		3,240	3,240	100.0%		
275-000-00-25-4590	Water/Sewer Utilities		2,400	2,400	100.0%		
275-000-00-26-4222	Marketing - Communications	50,000	50,000	-			
275-000-00-71-4612	Transfer to FUND 141 - Specials	45,406	50,000	4,594	10.12%		
	<b>Total Expenditures</b>	<b>\$ 144,067</b>	<b>\$ 184,042</b>	<b>\$ 39,975</b>	27.75%		
	Excess Revenues/(deficit)	(14,167)	(28,641)	-			
<b>CASH FLOW PURPOSE ONLY FOR BLEDA</b>							
275-2070	Interfund Loan Principal (IFL)	-	-				
	<b>Total Expenditures &amp; IFL</b>	<b>\$ 144,067</b>	<b>\$ 184,042</b>				

## Farmers Market Fund

### REVENUES

<b>Account Number</b>	<b>Description</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
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	9,500	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 C	1,000	1,000
<b>Total Revenues</b>		<b>\$ 14,010</b>	<b>\$ 14,010</b>

### EXPENDITURES

<b>Account Number</b>	<b>Description</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
280-000-00-05-4002	Wages	\$ 3,476	\$ 3,701
280-000-00-05-4008	Insurance Benefits (er)	287	312
280-000-00-05-4009	HSA Accounts	75	75
280-000-00-05-4010	F.I.C.A./Medicare (er)	268	283
280-000-00-05-4012	P.E.R.A. (er)	261	278
280-000-00-05-4021	PFMLA	-	13
280-000-00-05-4016	W/C Insurance	20	20
280-000-00-25-4110	Bank Charges	500	500
280-000-00-25-4210	Operating Supplies	150	150
280-000-00-25-4212	Other Operations Expenses	3,000	4,300
280-000-00-25-4220	Advertising	650	650
280-000-00-25-4238	Training/Schools	125	50
280-000-00-25-4257	Contractors Hired	3,500	4,300
280-000-00-25-4260	Subscriptions/Dues	670	670
<b>Total Expenditures</b>		<b>\$ 12,982</b>	<b>\$ 15,302</b>

**EXCESS REVENUES OVER EXPENDITURES**      \$ 1,028      \$ (1,292)

<b>Projected Cash Flow Change</b>	<b>2023</b>	<b>2024</b>
Beginning Cash Balance	\$ 19,657	\$ 20,685
Projected Excess Revenue	1,028	(1,292)
<b>Projected Ending Cash</b>	<b>\$ 20,685</b>	<b>\$ 19,393</b>

Music in the Park Fund

**REVENUES**

<b>Account Number</b>	<b>Description</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
282-000-3155	Transfer In Revenue - Admin	\$ 5,000	\$ 5,000
282-000-3230	Donations from Organization	25,000	26,500
282-000-3999	Interest Earned	100	100
<b>Total Revenues</b>		<b>\$ 30,100</b>	<b>\$ 31,600</b>

**EXPENDITURES**

<b>Account Number</b>	<b>Description</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
282-000-00-05-4002	Wages	\$ 3,476	\$ 3,701
282-000-00-05-4008	Insurance Benefits (er)	287	312
282-000-00-05-4009	HSA Accounts	72	75
282-000-00-05-4010	F.I.C.A./Medicare (er)	268	283
282-000-00-05-4012	P.E.R.A. (er)	262	278
282-000-00-05-4021	PFMLA	-	13
282-000-00-05-4016	W/C Insurance	20	20
282-000-00-20-4170	Legal	100	100
282-000-00-25-4210	Operating Supplies	500	-
282-000-00-25-4212	Other Operations Expenses	1,000	500
282-000-00-25-4220	Advertising	500	300
282-000-00-25-4255	Rent/Lease	6,000	6,000
282-000-00-25-4257	Contractors Hired	20,000	24,000
282-000-00-25-4257	Contractors Hired - Mosquito Sp	-	1,290
282-000-00-25-4413	Equipment/Accessories	-	-
<b>Total Expenditures</b>		<b>\$ 32,485</b>	<b>\$ 36,872</b>

**EXCESS REVENUES OVER EXPENDITURES**      \$ (2,385)    \$ (5,272)

<b>Projected Cash Flow Change</b>	<b>2023</b>	<b>2024</b>
Beginning Cash Balance	\$ 13,966	\$ 11,581
Projected Excess Revenue	(2,385)	(5,272)
<b>Projected Ending Cash</b>	<b>\$ 11,581</b>	<b>\$ 6,309</b>

# American Rescue Plan Act Fund

## REVENUES

<b>Account Number</b>	<b>Description</b>	<b>2022 Actual</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
274-000-4210	Federal Grant Proceeds	\$ 613,401	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 613,401</b>	<b>\$ -</b>	<b>\$ -</b>

## EXPENDITURES

<b>Account Number</b>	<b>Description</b>	<b>2022 Actual</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
274-000-92-71-4612	Transfer to other Funds	\$ -	\$ 1,226,802	\$ -
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,226,802</b>	<b>\$ -</b>

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

<b>Projected Cash Flow Change</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Beginning Cash Balance	\$ 613,401	\$ 1,226,802	\$ -
Projected Excess Revenue	613,401	(1,226,802)	-
<b>Projected Ending Cash</b>	<b>\$ 1,226,802</b>	<b>\$ -</b>	<b>\$ -</b>

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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

		<b>2023-2024</b>				
<b>Account Number</b>	<b>Description</b>	<b>2022 Actual</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
301-000-3229	Seed/Sod Escrow Fee	\$ 1,160	\$ 1,600	\$ 1,000	\$ (600)	-37.50%
301-000-3360	NSF Check Recovery Revenue	1,620	500	500	-	
301-000-3375	Miscellaneous Revenue	140	-	-	-	
301-000-3376	Insurance Proceeds/Dividends	4,507	2,000	2,000	-	
301-000-3710	Water Sales-Residential	1,150,899	1,213,346	1,177,097	(36,249)	-2.99%
301-000-3711	Water Sales - Municipal	149,484	106,324	125,356	19,032	17.90%
301-000-3713	Water Fixed Fee-Residential	299,938	306,987	330,023	23,036	7.50%
301-000-3714	Water Fixed Fee - Municipal	3,969	4,235	5,188	953	22.50%
301-000-3715	Water Sales-Commercial	140,885	130,946	133,732	2,786	2.13%
301-000-3716	Water Sales - Industrial	119,387	100,263	108,284	8,021	8.00%
301-000-3717	Water Fixed Fee - Industrial	4,285	9,257	9,997	740	7.99%
301-000-3718	Water Fixed Fee-Commercial	19,194	23,827	28,143	4,316	18.11%
301-000-3719	Water Fixed Fee-Vacant Parcels	6,307	3,750	3,000	(750)	-20.00%
301-000-3720	Meters/Parts Sales	24,193	18,760	11,725	(7,035)	-37.50%
301-000-3722	Water Sales - Multifamily	135,380	156,067	152,520	(3,547)	-2.27%
301-000-3723	Water Fixed Fee - Multifamily	7,880	8,255	9,006	751	9.10%
301-000-3725	Water Test	37,837	22,000	22,000	-	
301-000-3726	Water Sales - Irrigation	60,528	50,000	50,000	-	
301-000-3727	Water Base - Irrigation	4,106	3,000	3,000	-	
301-000-3730	Meter Repairs	3,969	10,000	10,000	-	
301-000-3735	Miscellaneous Water Income	14,170	10,000	10,000	-	
301-000-3740	Water Permit Org Fees	2,660	3,000	1,875	(1,125)	-37.50%
301-000-3750	Disconnection/Reconnection Fee	15,480	3,000	3,000	-	
301-000-3755	Water Access Charges	386,535	143,400	89,625	(53,775)	-37.50%
301-000-3980	Late Fees	61,192	79,321	65,000	(14,321)	-18.05%
301-000-3999	Interest Earned	26,497	5,000	10,000	5,000	100.00%
301-000-4151	Refunds & Reimbursements	2,151	1,000	1,000	-	
		<b>\$2,731,898</b>	<b>\$2,415,838</b>	<b>\$ 2,363,071</b>	<b>\$(52,767)</b>	<b>-2.18%</b>

	<b>2022 Actual</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
Water Fund Expenses	2,807,285	2,643,578	4,050,062
<b>Projected Income / (Loss)</b>	<b>\$ (75,387)</b>	<b>\$ (227,740)</b>	<b>\$ (1,686,991)</b>
(includes Depreciation)			
Water Fund Expenses - less depreciation	1,915,614	1,647,294	3,113,807
<b>Projected Income / (Loss)</b>	<b>\$ 816,284</b>	<b>\$ 768,545</b>	<b>\$ (750,736)</b>
(excluding Depreciation)			

	<b>2022 Actual</b>	<b>2023 Final Budget</b>	<b>2024 Adopted Budget</b>
<b>Projected Cash Flow Change</b>			
Beginning Cash	\$ 1,763,933	\$ 1,076,400	\$ 1,208,190
Projected Income / (Loss) - less Depreciation	816,284	768,545	(750,736)
Pension-GASB 68 (Non-Cash Item)	35,599	10,000	10,000
Interfun Loan Principal Payments	(53,920)	-	-
Long Term Debt - Principal Payment	(737,555)	(646,755)	(661,338)
<b>Projected Ending Cash</b>	<b>\$ 1,824,341</b>	<b>\$ 1,208,190</b>	<b>\$ (193,884)</b>
depreciation expense	891,671	996,284	936,255
% of depreciation covered	91.55%	77.14%	-80.19%

# Water Enterprise Expenses

		2023-2024				
Account Number	Description	2022	2023	2024	\$	%
		Actual	Final Budget	Adopted Budget	Change	Change
301-000-00-05-4002	Wages	\$ 469,600	\$ 510,456	\$ 544,840	\$ 34,384	6.74%
301-000-00-25-4002	Sick & Safe Time Leave - PT	-	-	411	411	100.0%
301-000-00-05-4004	Overtime Wages	7,044	15,048	15,517	469	3.12%
301-000-00-05-4006	On Call Pay	3,657	7,500	7,500	-	
301-000-00-05-4008	Insurance Benefits (er)	31,150	32,996	39,837	6,841	20.73%
301-000-00-05-4009	HSA Accounts	1,666	1,800	1,950	150	8.33%
301-000-00-05-4010	F.I.C.A./Medicare (er)	35,068	40,780	43,477	2,697	6.61%
301-000-00-05-4012	P.E.R.A. (er)	35,803	39,628	42,164	2,536	6.40%
301-000-00-05-4021	PFMLA	-	-	1,992	1,992	100.0%
301-000-00-05-4016	WC Insurance	12,887	13,919	17,711	3,792	27.24%
301-000-00-05-4018	Pension Exp - GASB 68	35,599	10,000	10,000	-	
301-000-00-05-4020	Union Insurance	56,110	59,055	33,900	(25,155)	-42.60%
301-000-00-20-4140	Audit	5,511	6,500	6,500	-	
301-000-00-20-4150	Engineering	5,710	2,500	3,000	500	20.00%
301-000-00-20-4160	Testing	39,831	46,350	50,000	3,650	7.87%
301-000-00-20-4170	Legal	149	1,000	1,000	-	
301-000-00-20-4175	Assessing	900	1,000	1,000	-	
301-000-00-20-4180	Other Consultants	663	1,000	1,000	-	
301-000-00-20-4185	Medical Exams	320	500	500	-	
301-000-00-25-4022	Bad Debt Expenditure	640	1,000	1,000	-	
301-000-00-25-4110	Bank Charges/PSN	23,127	20,000	35,000	15,000	75.00%
301-000-00-25-4130	Computers/Software	6,162	5,650	6,877	1,227	21.72%
301-000-00-25-4132	Equipment Leases	1,896	-	1,920	1,920	100.0%
301-000-00-25-4133	Computer Maintenance	-	1,000	1,000	-	
301-000-00-25-4134	Website	1,500	1,500	1,500	-	
301-000-00-25-4200	Printing - newsletter	743	710	850	140	19.72%
301-000-00-25-4210	Operating Supplies	5,189	7,000	7,000	-	
301-000-00-25-4212	Other Operations Expenses	310	1,000	1,000	-	
301-000-00-25-4215	Uniforms/Clothing	1,193	1,465	1,465	-	
301-000-00-25-4218	Boots/Shoes - per union contract	419	650	650	-	
301-000-00-25-4220	Advertising	435	1,000	1,000	-	
301-000-00-25-4230	Telephone/Internet-Vonage/Cell Phone Reimb/OnCa	5,267	5,736	3,084	(2,652)	-46.23%
301-000-00-25-4230	Telephone/Internet - WTP Internet	-	-	3,000	3,000	100.0%
301-000-00-25-4230	Telephone/Internet - New Ipads/ee	1,440	1,440	1,440	-	
301-000-00-25-4230	Telephone/Internet - CRADLEPOINT	-	-	600	600	100.0%
301-000-00-25-4235	Postage	17,870	17,040	18,000	960	5.63%
301-000-00-25-4238	Training/Schools	1,248	2,500	2,500	-	
301-000-00-25-4240	Travel/Mileage	592	500	500	-	
301-000-00-25-4243	Meals	-	50	50	-	
301-000-00-25-4250	Liability Insurance	31,200	30,902	40,500	9,599	31.06%
301-000-00-25-4257	Contractors Hired	16,675	20,000	20,000	-	

Water Enterprise Expenses – (continued)

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2023-2024	
					\$ Change	% Change
301-000-00-25-4260	Subscriptions/Dues	8,371	15,000	15,000	-	
301-000-00-25-4300	Awards - Employees LOS	25	100	100	-	
301-000-00-25-4313	Amortization Expense-Leased	2,845		2,845	2,845	100.0%
301-000-00-25-4314	Amortization Expense	(4,826)	(4,826)	(4,826)	-	
301-000-00-24-4318	Depreciation Equipment	891,671	996,284	936,255	(60,030)	-6.03%
301-000-00-25-4320	Sand/Salt	-	-	100	100	100.0%
301-000-00-25-4380	Chemicals	55,947	70,000	72,100	2,100	3.00%
301-000-00-25-4387	Water Meters	34,206	30,900	35,000	4,100	13.27%
301-000-00-25-4405	Motor Fuel	8,793	10,000	10,000	-	
301-000-00-25-4410	Tires	574	1,000	1,000	-	
301-000-00-25-4413	Equipment/Accessories	6,627	2,500	5,000	2,500	100.00%
301-000-00-25-4430	Vehicle Maintenance	2,586	2,600	2,600	-	
301-000-00-25-4540	Repair/Maintenance Buildings	7,646	50,000	250,000	200,000	400.00%
301-000-00-25-4545	Repair/Maintenance Equipment	64,431	40,000	50,000	10,000	25.00%
301-000-00-25-4570	Electricity	119,867	140,000	130,000	(10,000)	-7.14%
301-000-00-25-4580	Natural Gas	21,961	20,000	25,000	5,000	25.00%
301-000-00-25-4582	Solar Credit	(554)	(1,098)	(1,103)	(5)	0.46%
301-000-00-71-4612	Capital Transfers (fund 399) - misc eq	18,000	18,000	18,000	-	
301-000-00-71-4612	Capital Transfers (fund 399) - locate equipment	-	-	25,000	25,000	100.0%
301-000-00-71-4612	Capital Transfers (fund 399) - Water Meter replacer	10,000	10,000	10,000	-	
301-000-0071-4612	Capital Transfers (fund 399) - Wellhead/Water Supply Reports			30,000	30,000	100.0%
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint	30,000	130,000	-	(130,000)	-100.00%
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint 1			530,000	530,000	100.0%
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint 2			710,000	710,000	100.0%
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	150,000	80,000	114.29%
301-000-00-85-4610	Debt Service Interest	61,170	41,376	25,036	(16,340)	-39.49%
301-000-00-85-4611	Debt Service Fees	478	500	500	-	
301-000-00-85-4612	Debt Service Transfers	42,067	42,067	-	(42,067)	-100.00%
301-000-00-85-4625	Leased Assets Interest	1,208	-	1,220	1,220	100.0%
		<b>\$2,807,285</b>	<b>\$2,643,578</b>	<b>\$ 4,050,062</b>	<b>\$ 1,406,484</b>	53.20%
					\$	-
Net Profit/(Loss) - including depreciation		\$ (75,387)	\$ (227,740)	\$ (1,686,991)		

**CASH FLOW PURPOSE ONLY**

301-2070	Interfund Loan Principal payment	53,920	-	-
301-2251/2391	Long Term Debt - Curr Princ Pymt	737,555	646,755	661,338

# Water Capital Improvement Fund

## Fund 399

Account Number	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Final Budget	Adopted Budget	Concept Budget	Concept 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	\$ 10,000
399-000-3155	Transfer In Revenue - Misc Equip Replmt	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
399-000-3155	Transfer In Revenue - Well Maintenance	30,000	130,000	1,240,000	155,000	30,000	30,000	30,000	30,000	30,000
399-000-3155	Transfer In Revenue - Wellhead/Water Supply Reports	-	-	30,000	-	-	-	-	-	-
399-000-3155	Transfer In Revenue - Waterleak Equipment	-	-	25,000	-	-	-	-	-	-
399-000-3155	Transfer In Revenue - CR 43/CR 81	350,000	70,000	150,000	-	-	-	-	-	-
399-000-3155	Transfer In Revenue - Pickup	65,000	-	-	-	-	-	-	-	-
399-000-3155	Transfer In Revenue - Water Tower Mtnc	50,000	50,000	50,000	200,000	200,000	200,000	200,000	200,000	200,000
399-000-3155	Transfer In Revenue - Computer Replacement	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
399-000-3155	Transfer In Revenue - Generator (new)	100,000	-	-	125,000	-	-	-	-	-
399-000-3155	Revenue Bonds - Proceeds - trans frm 301	<del>2,400,000</del>	-	<del>1,500,000</del>	-	-	-	-	<del>1,500,000</del>	-
399-000-3155	Transfer In Revenue - ARPA Grant Funds	<del>1,200,000</del>	1,200,000	-	-	-	-	-	-	-
399-000-3155	Transfer in Revenue - WWTP CIP	-	700,000	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>\$4,223,000</b>	<b>\$ 2,178,000</b>	<b>\$ 3,023,000</b>	<b>\$508,000</b>	<b>\$ 258,000</b>	<b>\$ 258,000</b>	<b>\$ 258,000</b>	<b>\$1,758,000</b>	<b>\$ 258,000</b>

### CIP PROJECTS

Account Number	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Actual	Final Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
399-000-00-70-4316	Capital Purchases - Water Meters	<del>\$ 1,200,000</del>	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399-000-00-70-4316	Capital Purchases - WELL 8	<del>1,200,000</del>	-	<del>1,500,000</del>	-	-	-	-	-	-
399-000-00-70-4316	Capital Purchases - WELL 9	<del>1,200,000</del>	-	-	-	-	-	<del>1,500,000</del>	-	-
399-000-00-70-4316	Capital Improvements - CR 43/CR81	350,000	70,000	150,000	-	-	-	-	-	-
399-000-00-70-4316	Capital Purchases - Vehicle	65,000	-	-	-	-	-	-	-	-
399-000-00-70-4316	Capital Purchases - Generator	100,000	-	-	125,000	-	-	-	-	-
399-000-00-20-4180	Wellhead/Water Supply Reports	-	-	30,000	-	-	-	-	-	-
399-000-00-25-4130	Misc Equipment upgrades/repairs	-	-	25,000	-	-	-	-	-	-
399-000-00-25-4545	Well Maintenance - yearly	30,000	130,000	1,240,000	155,000	30,000	30,000	30,000	30,000	30,000
399-000-00-25-4545	Water Towner Maintenance - yearly	50,000	50,000	50,000	200,000	200,000	200,000	200,000	200,000	200,000
399-000-00-25-4130	Computer Replacement Fund	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total Expenses</b>		<b>\$4,198,000</b>	<b>\$ 2,153,000</b>	<b>\$ 2,998,000</b>	<b>\$483,000</b>	<b>\$ 233,000</b>	<b>\$ 233,000</b>	<b>\$ 233,000</b>	<b>\$1,733,000</b>	<b>\$ 233,000</b>

### EXCESS REVENUES OVER EXPENSES

<b>\$ 25,000</b>									
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# Sewer Enterprise Revenues

Rate increase 0% for non industrial contract

		2023-2024				
Account Number	Description	2022	2023	2024	\$ Change	% Change
		Actual	Final Budget	Adopted Budget		
401-000-3376	Insurance Proceeds & Dividends	3,769	\$ 2,000	\$ 2,000	-	
401-000-3810	Sewer Charges-Residential	1,368,336	1,547,001	1,395,703	(151,298)	-9.78%
401-000-3811	Sewer Charges - Municipal	7,016	7,883	7,028	(855)	-10.85%
401-000-3812	Sewer Charges - Industrial	364,469	301,699	355,950	54,251	17.98%
401-000-3813	Sewer Fixed Fee-Residential	508,967	521,335	549,342	28,007	5.37%
401-000-3814	Sewer Fixed Fee - Municipal	4,082	3,998	3,998	-	
401-000-3815	Sewer Charges-Commercial	291,809	325,033	350,458	25,425	7.82%
401-000-3816	Sewer Septic Dumping Charges	19,344	3,000	3,000	-	
401-000-3817	Sewer Fixed Fee - Industrial	295	345	372	27	7.83%
401-000-3818	Sewer Fixed Fee-Commercial	29,615	33,742	37,090	3,348	9.92%
401-000-3820	Sewer Permit Org Fee	2,695	3,000	1,875	(1,125)	-37.50%
401-000-3822	Sewer Charges - Multifamily	226,388	279,741	280,959	1,218	0.44%
401-000-3823	Sewer Fixed Fee - Multifamily	5,962	6,101	6,378	277	4.54%
401-000-3940	Lease/Rental/Cam Rental	15,529	21,618	16,000	(5,618)	-25.99%
401-000-3980	Late Fees	76,742	113,774	85,000	(28,774)	-25.29%
401-000-3990	Loan Interest Revenue	32,910	30,085	29,035	(1,050)	-3.49%
401-000-3991	Leases Interest Revenue	9,837	-	9,200	9,200	100.0%
401-000-3999	Interest Earned	65,716	1,000	5,000	4,000	400.00%
401-000-4151	Refunds/Reimbursements	2,453	1,000	1,000	-	
		<b>\$3,187,984</b>	<b>\$3,202,355</b>	<b>\$ 3,139,388</b>	<b>\$ (62,967)</b>	<b>-1.97%</b>

	2022	2023	2024	
	Actual	Final Budget	Adopted Budget	
Sewer Fund Expenses	3,264,497	3,490,560	3,569,293	
<b>Projected Income / (Loss)</b>	<b>\$ (76,513)</b>	<b>\$ (288,205)</b>	<b>\$ (429,905)</b>	
(includes Depreciation)				
Sewer Fund Expenses - less depreciation	1,865,175	2,067,965	2,146,698	
<b>Projected Income / (Loss)</b>	<b>\$ 1,322,809</b>	<b>\$ 1,134,390</b>	<b>\$ 992,690</b>	**w/o SAC
(excluding Depreciation)				

	2022	2023	2024
	Actual	Final Budget	Adopted Budget
<b>Projected Cash Flow Change</b>			
Beginning Cash	\$ 1,581,941	\$ 3,589,822	\$ 3,654,967
Projected Income / (Loss) - less Depreciation	1,322,809	1,134,390	992,690
Pension-GASB 68 (Non-Cash Item)	35,599	10,000	10,000
Interfund Loan Principal Payments from Others	(15,360)	35,000	35,000
Long Term Debt - Principal Payment	-	(1,114,246)	(1,138,662)
<b>Projected Ending Cash - 401</b>	<b>\$ 2,978,909</b>	<b>\$ 3,654,967</b>	<b>\$ 3,553,995</b>

depreciation expense	1,399,322	1,422,595	1,422,595
% of depreciation covered	94.53%	79.74%	69.78%

# Sewer Fund Expenses

		2023-2024				
Account Number	Description	2022	2023	2024	\$	%
		Actual	Final Budget	Adopted Budget		
401-000-00-05-4002	Wages	\$ 469,598	\$ 510,453	\$ 544,840	\$ 34,387	6.74%
401-000-00-05-4004	Overtime Wages	7,044	15,048	15,517	469	3.12%
401-000-00-05-4006	On Call Pay	3,656	7,500	7,500	-	
401-000-00-05-4002	Sick & Safe Time Leave PT	-	-	411	411	100.0%
401-000-00-05-4008	Insurance Benefits (er)	31,150	32,995	39,837	6,842	20.74%
401-000-00-05-4009	HSA Accounts	1,666	1,800	1,950	150	8.33%
401-000-00-05-4010	F.I.C.A./Medicare (er)	35,067	40,779	43,477	2,698	6.62%
401-000-00-05-4012	P.E.R.A. (er)	35,803	39,621	42,164	2,543	6.42%
401-000-00-05-4021	PFMLA	-	-	1,992	1,992	100.0%
401-000-00-05-4016	WC Insurance	13,169	14,223	17,711	3,488	24.52%
401-000-00-05-4018	Pension Exp - GASB 68	35,599	10,000	10,000	-	
401-000-00-05-4020	Union Insurance	56,110	59,055	33,900	(25,155)	-42.60%
401-000-00-20-4140	Audit	5,511	6,500	6,500	-	
401-000-00-20-4150	Engineering	9,239	3,000	6,000	3,000	100.00%
401-000-00-20-4160	Testing	16,837	30,900	31,000	100	0.32%
401-000-00-20-4170	Legal	1,172	1,000	2,000	1,000	100.00%
401-000-00-20-4180	Other Consultants	662	1,000	1,000	-	
401-000-00-20-4185	Medical Exams	109	500	500	-	
401-000-00-25-4022	Bad Debt Expense	939	1,000	1,000	-	
401-000-00-25-4110	Bank Charges - PSN	27,977	20,000	35,000	15,000	75.00%
401-000-00-25-4130	Computers/Software	5,442	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	-	
401-000-00-25-4200	Printing - newsletter	743	710	850	140	19.72%
401-000-00-25-4210	Operating Supplies	12,197	9,000	15,000	6,000	66.67%
401-000-00-25-4212	Other Operations Expenses	803	1,000	1,000	-	
401-000-00-25-4215	Uniforms/Clothing	1,295	1,300	1,300	-	
401-000-00-25-4218	Boots/Shoes - per union Contract	1,149	975	975	-	
401-000-00-25-4220	Advertising	386	600	600	-	
401-000-00-25-4225	Sanitation/Garbage Removal	342	4,120	600	(3,520)	-85.44%
401-000-00-25-4230	Telephone/Internet-OnCall/EE Cell	9,246	9,192	3,276	(5,916)	-64.36%
401-000-00-25-4230	Telephone/Internet - new Ipads	1,440	1,440	1,440	-	
401-000-00-25-4230	Telephone/Internet - Windstream	-	-	1,560	1,560	100.0%
401-000-00-25-4230	Telephone/Internet - Total Control	-	-	3,420	3,420	100.0%
401-000-00-25-4230	Telephone/Internet - Verizon WWT	-	-	3,960	3,960	100.0%
401-000-00-25-4235	Postage	6,141	7,500	7,500	-	
401-000-00-25-4238	Training/Schools	910	2,500	2,500	-	
401-000-00-25-4240	Travel/Mileage	380	300	300	-	
401-000-00-25-4243	Meals	8	100	100	-	
401-000-00-25-4250	Liability Insurance	24,864	24,255	31,500	7,245	29.87%
401-000-00-25-4255	Rent/Lease	-	200	200	-	
401-000-00-25-4256	Sludge Hauling/Dumping	61,372	85,000	85,000	-	
401-000-00-25-4257	Contractors Hired	25,023	20,000	25,000	5,000	25.00%

Sewer Fund Expenses – (continued)

		2023-2024				
Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget		
					\$ Change	% Change
401-000-00-25-4260	Subscriptions/Dues	3,270	5,000	5,000	-	
401-000-00-25-4300	Awards - Employees LOS	25	100	100	-	
401-000-00-25-4313	Amortization Expense-leased assets	2,845	-	2,845	2,845	100.0%
401-000-00-25-4314	Amortization Expense	(16,410)	(16,410)	(16,410)	-	
401-000-00-24-4318	Depreciation Equipment	1,399,322	1,422,595	1,422,595	-	
401-000-00-25-4320	Sand/Salt	-	100	100	-	
401-000-00-25-4380	Chemicals	96,377	138,750	142,913	4,163	3.00%
401-000-00-25-4405	Motor Fuel	11,543	12,000	12,120	120	1.00%
401-000-00-25-4410	Tires	4,597	1,000	2,500	1,500	
401-000-00-25-4413	Equipment/Accessories	5,775	1,000	2,500	1,500	150.00%
401-000-00-25-4430	Vehicle Maintenance	2,129	2,500	2,500	-	
401-000-00-25-4540	Repair/Maintenance Buildings	3,314	10,000	10,000	-	
401-000-00-25-4545	Repair/Maintenance Equipment	66,119	75,000	75,000	-	
401-000-00-25-4570	Electricity	158,667	410,813	414,921	4,108	1.00%
401-000-00-25-4580	Natural Gas	38,450	35,350	40,000	4,650	13.15%
401-000-00-25-4582	Solar Credit	(1,354)	(1,000)	(1,000)	-	
401-000-00-25-4585	Fuel Oil	6,766	6,000	7,000	1,000	16.67%
401-000-00-71-4612	Capital Transfers/Fund 499	50,000	50,000	50,000	-	
401-000-00-71-4612	Capital Transfers/Fund 499 - Replac	-	50,000	150,000	100,000	200.00%
401-000-00-71-4612	Capital Transfers/Fund CR 43/81	269,000	80,000	-	(80,000)	-100.00%
401-000-00-85-4610	Debt Service Interest	226,325	204,236	177,049	(27,187)	-13.31%
401-000-00-85-4611	Debt Service Fees	625	455	455	-	
401-000-00-85-4612	Debt Transfer Out	31,355	31,355	31,355	-	
401-000-00-85-4626	Leased Assets Interest	1,208	-	1,220	1,220	100.0%
		<b>\$3,264,497</b>	<b>\$3,490,560</b>	<b>\$ 3,569,293</b>	<b>\$ 78,733</b>	<b>2.26%</b>

Net Profit/(Loss) - including depreciation \$ (76,513) \$ (288,205) \$ (429,905)

**CASHFLOW PURPOSE ONLY**

401-2251/2391	Long Term Debt - Curr Princ Pymt	1,145,446	1,114,246	1,138,662
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# Sewer Capital Improvement Fund

## Fund 499

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
499-000-3155	Transfer In Revenue - Misc Equip Replmt	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
499-000-3155	Transfer In Revenue - John Deere Mower #3	-	50,000	-	-	-	-	-	-	-
499-000-3155	Transfer In Revenue - Generators	-	-	150,000	-	170,000	-	-	-	-
499-000-3155	Transfer In Revenue - Floor Sweeper	-	-	-	-	6,000	-	-	-	-
499-000-3155	Transfer In Revenue - Bond Proceeds - PFA	-	<del>14,500,000</del>	-	-	-	21,000,000	-	-	-
499-000-3155	Transfer In Revenue - CR 43/81	269,000	80,000	-	-	-	-	-	-	-
499-000-3162	PFA Grant/State Appropriation Grant	-	-	-	-	-	19,000,000	-	-	-
499-000-3855	Sewer Access Charges	342,400	213,000	133,125	133,125	262,525	133,125	133,125	289,150	133,125
<b>Total Revenues</b>		<b>\$ 661,400</b>	<b>\$ 14,893,000</b>	<b>\$ 333,125</b>	<b>\$ 233,125</b>	<b>\$ 538,525</b>	<b>\$ 40,183,125</b>	<b>\$ 183,125</b>	<b>\$ 339,150</b>	<b>\$ 183,125</b>

### CIP PROJECTS

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
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	-	170,000	-	-	-	-
499-000-00-70-4316	Capital Purchase - Mower #311	-	50,000	-	-	10,000	-	-	-	-
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	-	<del>16,500,000</del>	-	-	-	40,000,000	-	-	-
<b>Total Expenses</b>		<b>\$ 599,000</b>	<b>\$ 17,250,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 186,000</b>	<b>\$ 40,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXCESS REVENUES OVER EXPENSES</b>	<b>\$ 62,400</b>	<b>\$ (357,000)</b>	<b>\$ 183,125</b>	<b>\$ 233,125</b>	<b>\$ 352,525</b>	<b>\$ 183,125</b>	<b>\$ 183,125</b>	<b>\$ 339,150</b>	<b>\$ 183,125</b>
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### Projected Fund Balance 2022

	2023	2024	2025	2026	2027	2028	2029	2030
Projected Cash Balance								
Beginning	\$ 2,500,459	\$ 2,143,459	\$ 2,326,584	\$ 2,559,709	\$ 2,912,234	\$ 3,095,359	\$ 3,278,484	\$ 3,617,634
Excess Revenues over Expenditures	(357,000)	183,125	233,125	352,525	183,125	183,125	339,150	183,125
Projected Ending	<b>\$2,143,459</b>	<b>\$ 2,326,584</b>	<b>\$ 2,559,709</b>	<b>\$ 2,912,234</b>	<b>\$3,095,359</b>	<b>\$ 3,278,484</b>	<b>\$3,617,634</b>	<b>\$3,800,759</b>
w/sewer operating cash	5,798,425	5,880,578	6,411,188	8,104,909	9,122,949	3,278,484	3,617,634	10,306,060

## Storm Water Enterprise Revenues

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2023-2024	
					\$ Change	% Change
601-000-3376	Insurance Proceeds/Dividends	\$ 1,463	\$ 335	\$ 335	\$ -	
601-000-3860	Storm Sewer Charges-Resident	217,476	220,312	223,211	2,899	1.32%
601-000-3865	Storm Sewer Charges-Commercial	38,401	37,837	38,785	948	2.51%
601-000-3980	Late Fees	7,786	14,048	10,000	(4,048)	-28.81%
601-000-3999	Interest Earned	7,211	3,000	6,000	3,000	100.00%
		<b>\$ 278,737</b>	<b>\$ 275,531</b>	<b>\$ 278,331</b>	<b>\$ 2,800</b>	<b>1.02%</b>

	2022 Actual	2023 Final Budget	2024 Adopted Budget
Storm Sewer Fund Expenses	476,500	514,014	484,183
<b>Projected Income / (Loss)</b> (includes Depreciation)	<b>\$ (197,763)</b>	<b>\$ (238,483)</b>	<b>\$ (205,852)</b>
Storm Sewer Fund Expenses - less depreciation	254,171	286,685	256,854
<b>Projected Income / (Loss)</b> (excluding Depreciation)	<b>\$ 24,566</b>	<b>\$ (11,154)</b>	<b>\$ 21,477</b>
<b>Projected Cash Flow Change</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Beginning Cash	299,871	289,342	278,188
Projected Income / (Loss) - less Depreciation	24,566	(11,154)	21,477
<b>Projected Ending Cash</b>	<b>\$ 324,437</b>	<b>\$ 278,188</b>	<b>\$ 299,665</b>
depreciation expense	222,329	227,329	227,329
% of depreciation covered	11.05%	-4.91%	9.45%

# Storm Water Enterprise Expenses

		2023-2024				
Account Number	Description	2022	2023	2024	\$	%
		Actual	Final Budget	Adopted Budget	Change	Change
601-000-00-05-4002	Wages	\$ 113,660	\$ 117,158	\$ 121,340	\$ 4,182	3.57%
601-000-00-05-4004	Overtime Wages	637	500	500	-	
601-000-00-05-4002	Sick & Safe Time Leave PT	-	-	247	247	100.0%
601-000-00-05-4008	Insurance Benefits (er)	7,345	7,795	8,817	1,022	13.11%
601-000-00-05-4009	HSA Accounts	646	675	675	-	
601-000-00-05-4010	F.I.C.A./Medicare (er)	8,598	8,966	9,304	338	3.77%
601-000-00-05-4012	P.E.R.A. (er)	8,390	8,732	9,043	311	3.56%
601-000-00-05-4021	PFMLA	-	-	427	427	100.0%
601-000-00-05-4016	WC Insurance	1,004	1,085	1,085	-	
601-000-00-05-4018	Pension Exp - GASB 68	17,277	10,000	10,000	-	
601-000-00-05-4020	Union Insurance	13,998	14,238	-	(14,238)	-100.00%
601-000-00-20-4140	Audit	1,670	1,720	2,500	780	45.35%
601-000-00-20-4150	Engineering	-	1,000	1,000	-	
601-000-00-25-4022	Bad Debt Expense	49	250	250	-	
601-000-00-25-4134	Website	480	480	480	-	
601-000-00-25-4200	Printing - Newsletter etc	743	710	850	140	19.72%
601-000-00-25-4210	Operating Supplies	288	500	1,000	500	100.00%
601-000-00-25-4212	Other Operations Expenses	-	-	100	100	100.0%
601-000-00-25-4220	Advertising	23	100	200	100	100.00%
601-000-00-25-4230	Telephone/Internet-Vonage	356	360	420	60	16.67%
601-000-00-25-4235	Postage	1,313	1,600	1,600	-	
601-000-00-25-4238	Training/Schools	-	500	500	-	
601-000-00-25-4250	Liability Insurance	4,857	5,300	5,300	-	
601-000-00-25-4257	Contractors Hired	4,988	3,600	3,600	-	
601-000-00-25-4260	Subscriptions/Dues	-	250	250	-	
601-000-00-25-4300	Awards - Employee LOS	-	25	25	-	
601-000-00-24-4318	Depreciation Equipment	222,329	227,329	227,329	-	
601-000-00-25-4320	Sand/Salt	59	-	100	100	100.0%
601-000-00-25-4405	Motor Fuel	-	500	500	-	
601-000-00-25-4410	Tires	-	500	500	-	
601-000-00-25-4430	Vehicle Maintenance	271	500	1,000	500	100.00%
601-000-00-25-4545	Repair/Maintenance Equipment	12,878	5,000	10,000	5,000	100.00%
601-000-00-71-4612	Capital Transfer Out - 699	15,000	30,000	30,000	-	
601-000-00-85-4612	Debt Service Transfer Out	39,641	39,641	10,241	(29,400)	-74.17%
601-000-00-71-4612	Debt Service Transfer Out-New St	-	25,000	25,000	-	
		<b>\$ 476,500</b>	<b>\$ 514,014</b>	<b>\$ 484,183</b>	<b>\$ (29,831)</b>	<b>-5.80%</b>

Net Profit/(Loss) - including depreciation \$ (197,763) \$ (238,483) \$ (205,852)

# Storm Water Capital Improvement

## Fund 699

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
699-000-3155	Transfer In Revenue - Misc Equip Replmt	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
699-000-3155	Transfer In Revenue - Sweeper	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ 15,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>CIP PROJECTS</b>										
Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
499-000-00-70-4316	Capital Purchases - Sweeper	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -
<b>Total Expenses</b>		<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS REVENUES OVER EXPENSES</b>		<b>\$(135,000)</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>\$(200,000)</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

	2023	2024	2025	2026	2027	2028	2029	2030
Projected Cash Balance								
Beginning	53,500	83,500	113,500	143,500	178,500	228,500	28,500	78,500
Excess Revenues over Expenditures	30,000	30,000	30,000	35,000	50,000	(200,000)	50,000	50,000
Projected Ending	83,500	113,500	143,500	178,500	228,500	28,500	78,500	128,500



# Liquor Store Revenues

Account Nur Description	2023-2024				
	2022 Actual	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
501-000-3310 Liquor Sales	\$ 2,017,933	\$ 1,853,564	\$ 1,909,171	\$ 55,607	3.00%
501-000-3311 Non Alcoholic Liquor Sales	1,751	1,000	1,150	150	15.00%
501-000-3320 Beer Sales	2,765,417	2,625,613	2,678,125	52,512	2.00%
501-000-3321 Non Alcoholic Beer Sales	23,510	7,703	10,014	2,311	30.00%
501-000-3330 Wine Sales	649,028	650,980	637,960	(13,020)	-2.00%
501-000-3331 Non Alcoholic Wine Sales	5,491	1,779	2,046	267	15.00%
501-000-3332 THC Infused Seltzers		-	76,470	76,470	100.0%
501-000-3340 Mix/Pop	94,537	79,687	84,468	4,781	6.00%
501-000-3341 Cigar Sales	8,160	7,959	8,198	239	3.00%
501-000-3342 Cigarette Sales - Non Tax	60,615	56,565	58,262	1,697	3.00%
501-000-3343 Ice/Water Sales - Non Tax	24,493	21,127	21,127	-	
501-000-3350 Events Revenue	25	-	-	-	
501-000-3375 Miscellaneous Revenue	332	365	365	-	
501-000-3376 Insurance Proceeds	3,038	500	500	-	
501-000-3380 Bottle/Keg Deposits - Non Tax	130	(250)	(250)	-	
501-000-3385 Cash Over	1,193	(100)	(100)	-	
501-000-3390 Loyalty Program	(27,480)	(26,250)	(27,563)	(1,313)	5.00%
501-000-3999 Interest Earned	21,358	10,100	11,110	1,010	10.00%
	<b>\$ 5,649,692</b>	<b>\$ 5,290,342</b>	<b>\$ 5,471,054</b>	<b>\$ 180,712</b>	<b>3.42%</b>

	2022 Actual	2023 Final Budget	2024 Adopted Budget
Liquor Fund Expenses	5,492,633	5,616,795	5,730,249
<b>Projected Income/ (Loss)</b>	<b>\$ 157,059</b>	<b>\$ (326,453)</b>	<b>\$ (259,195)</b>
(includes Depreciation, includes Transfers)			
	5,420,072	5,556,795	5,657,649
<b>Projected Income/(Loss)</b>	<b>\$ 229,620</b>	<b>\$ (266,453)</b>	<b>\$ (186,595)</b>
(excluding Depreciation, includes Transfers)			
<b>Projected Income/(Loss)</b>	<b>5,007,633</b>	<b>5,131,795</b>	<b>5,245,249</b>
(includes Depreciation, excludes Transfers)	<b>\$ 642,059</b>	<b>\$ 158,547</b>	<b>\$ 225,805</b>

	2022 Actual	2023 Final Budget	2024 Adopted Budget
<b>Gross Profit</b>			
Sales	\$ 5,623,455	\$ 5,279,727	\$ 5,459,429
Less Cost of Goods Sold	(4,092,018)	(4,012,917)	(4,048,673)
<b>Gross Profit</b>	<b>1,531,437</b>	<b>1,266,810</b>	<b>1,410,756</b>
Gross Profit %	27%	24%	26%
Net Profit % before Transfers	11%	3%	4%

Projected Cash Flow Change	2021	2023	2024
Beginning Cash	1,359,957	1,003,550	737,097
Projected Income/Loss - less Depreciation	229,620	(266,453)	(186,595)
Long Term Debt - Principal Payment	(79,937)	-	-
<b>Projected Ending Cash</b>	<b>\$ 1,509,640</b>	<b>\$ 737,097</b>	<b>\$ 550,502</b>

depreciation expense	72,561	60,000	72,600
% of depreciation covered	316.45%	-444.09%	-257.02%

% of Personnel to total Revenues	10%	15%	15%
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# Liquor Store Expenses

		2023-2024				
Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	\$ Change	% Change
501-000-00-05-4002	Wages	\$ 430,876	\$ 592,719	\$ 627,977	\$ 35,258	5.95%
501-000-00-05-4004	Overtime Wages	5,025	4,000	6,000	2,000	50.00%
501-000-00-05-4002	Sick & Safe Time Leave - PT	-	-	8,975	8,975	100.0%
501-000-00-05-4008	Insurance Benefits (er)	57,505	77,125	71,185	(5,940)	-7.70%
501-000-00-05-4009	HSA Accounts	2,921	3,064	6,355	3,291	107.41%
501-000-00-05-4010	F.I.C.A./Medicare (er)	31,765	45,794	49,189	3,395	7.41%
501-000-00-05-4012	P.E.R.A. (er)	31,915	44,894	48,225	3,331	7.42%
501-000-00-05-4021	PFMLA	-	-	2,253	2,253	100.0%
501-000-00-05-4016	W/C Insurance	18,858	27,626	21,840	(5,786)	-20.94%
501-000-00-05-4017	Unemployment Benefits	-	100	100	-	
501-000-00-05-4018	Pension Exp - GASB 68	41,609	10,000	10,000	-	
501-000-00-20-4140	Audit	5,177	5,811	6,500	689	11.86%
501-000-00-20-4170	Legal	-	500	1,000	500	100.00%
501-000-00-20-4180	Other Consultants	663	500	100	(400)	-80.00%
501-000-00-25-4022	Bad Debt Expenditure	-	100	100	-	
501-000-00-25-4110	Bank Charges	99,090	120,000	108,000	(12,000)	-10.00%
501-000-00-25-4111	Online Store Ordering Fees	1,744	2,000	2,000	-	
501-000-00-25-4126	Use Tax	-	100	100	-	
501-000-00-25-4130	Computers/Software	5,829	7,175	7,175	-	
501-000-00-25-4133	Computer Maintenance	-	500	500	-	
501-000-00-25-4134	Website	1,500	1,500	1,500	-	
501-000-00-25-4200	Printing - Newsletter etc	743	710	850	140	19.72%
501-000-00-25-4210	Operating Supplies	8,294	8,500	8,300	(200)	-2.35%
501-000-00-25-4210	Operating Supplies - BL Center Owner Assoc	-	-	300	300	100.0%
501-000-00-25-4212	Other Operations Expenses	412	1,000	1,000	-	
501-000-00-25-4213	Safety Training Expenses	-	250	250	-	
501-000-00-25-4215	Uniforms/Clothing	833	750	1,000	250	33.33%
501-000-00-25-4217	Cleaning Services	3,890	4,060	4,800	740	18.23%
501-000-00-25-4220	Advertising	9,001	12,000	12,000	-	
501-000-00-25-4225	Sanitation / Garbage Removal	7,085	7,200	8,160	960	13.33%
501-000-00-25-4230	Telephone/Internet - Payroll	7,400	9,312	1,200	(8,112)	-87.11%
501-000-00-25-4230	Telephone/Internet - Vonage	-	-	1,920	1,920	100.0%
501-000-00-25-4230	Telephone/Internet - Charter	-	-	5,400	5,400	100.0%
501-000-00-25-4235	Postage	245	200	200	-	
501-000-00-25-4236	Postage - BL Center Ownr Assoc	-	-	24	24	100.0%
501-000-00-25-4238	Training/Schools	934	3,000	3,000	-	
501-000-00-25-4240	Travel/Mileage	119	400	400	-	
501-000-00-25-4243	Meals	-	100	100	-	
501-000-00-25-4250	Liability Insurance	13,397	13,250	12,800	(450)	-3.40%
501-000-00-25-4249	Liability Insurance - BL Center Ownr Assoc	-	-	2,916	2,916	100.0%
501-000-00-25-4255	Rent/Lease	145	-	100	100	100.0%
501-000-00-25-4257	Contractors Hired	-	250	250	-	
501-000-00-25-4260	Subscriptions/Dues	4,511	4,000	4,000	-	
501-000-00-25-4300	Awards - Employee LOS	89	100	100	-	
501-000-00-25-4314	Amortization Expense	(6,526)	(2,260)	-	2,260	-100.00%

Liquor Store Expenses – (continued)

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2023-2024	
					\$ Change	% Change
501-000-00-24-4318	Depreciation Equipment	72,561	60,000	72,600	12,600	21.00%
501-000-00-25-4322	Leasehold Improvements	2,166	2,000	2,500	500	25.00%
501-000-00-25-4371	Ground Maintenance-BL Center Ownr Assoc	807	500	720	220	44.00%
501-000-00-25-4376	Snow Removal - BI Center Ownr Assoc	6,210	6,000	11,100	5,100	85.00%
501-000-00-25-4413	Equipment/Accessories	1,468	2,000	2,000	-	
501-000-00-25-4540	Repair/Maintenance Buildings	6,518	8,000	8,000	-	
501-000-00-25-4545	Repair/Maintenance Equipment	3,381	4,800	4,800	-	
501-000-00-25-4570	Electricity	25,951	24,000	24,600	600	2.50%
501-000-00-25-4571	Electricity-BL Center Ownr Assoc	-	-	540	540	100.00%
501-000-00-25-4580	Natural Gas	3,413	2,400	3,500	1,100	45.83%
501-000-00-25-4582	Solar Credit	(1,138)	(500)	(1,000)	(500)	100.00%
501-000-00-25-4590	Water/Sewer Utilities	1,164	1,100	1,200	100	9.09%
501-000-00-25-4591	Water/Sewer Utilities - BL Center Ownr Ass	-	-	216	216	100.00%
501-000-00-25-4595	Association/CAM Fees	1,280	1,248	16,656	15,408	1234.62%
501-000-00-25-4902	Donations/Sponsorship	585	1,000	1,000	-	
501-000-00-27-4262	Purchases - Liquor	1,455,555	1,361,001	1,401,831	40,830	3.00%
501-000-00-27-4263	Purchases - Beer	2,036,550	2,082,950	2,020,462	(62,489)	-3.00%
501-000-00-27-4264	Purchases - Wine	420,588	418,522	420,615	2,093	0.50%
501-000-00-27-4265	Purchases - Mix/Pop	58,263	44,720	46,956	2,236	5.00%
501-000-00-27-4266	Purchases - Misc	17,294	10,710	12,317	1,607	15.00%
501-000-00-27-4267	Purchases - NonAlcoholic Beer	16,495	5,863	7,036	1,173	20.00%
501-000-00-27-4268	Purchases - NonAlcoholic Wine	2,688	858	1,115	257	30.00%
501-000-00-27-4269	Freight - In	26,695	30,000	30,000	-	
501-000-00-27-4270	Purchases - NonAlcoholic Liquor	118	500	500	-	
501-000-00-27-4271	Purchases - Cigars	6,649	5,688	5,745	57	1.00%
501-000-00-27-4273	Purchases - Cigarette Non Tax	51,183	51,605	54,185	2,580	5.00%
501-000-00-27-4274	Purchases - Bottle/Keg Non Tax	(60)	500	500	-	
501-000-00-27-4276	Purchases - THC	-	-	47,412	47,412	100.00%
501-000-00-70-4613	Capital Purchase	-	-	-	-	
501-000-00-71-4612	Operating Transfer Out - GF	450,000	450,000	450,000	-	
501-000-00-71-4612	Capital Transfer -FUND 599- Replent	35,000	35,000	35,000	-	
		<b>\$ 5,492,633</b>	<b>\$ 5,616,795</b>	<b>\$ 5,730,249</b>	<b>\$ 113,454</b>	<b>2.02%</b>

Net Profit/(Loss) - including depreciation \$ 157,059 \$ (326,453) \$ (259,195)

**CASHFLOW PURPOSE ONLY**

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

## Liquor Store Recap

	<u>2023-2024</u>			
	2023 Budget	2024 Adopted Budget	\$ Change	% Change
<b>Sales</b>				
Gross Sales	\$ 5,305,977	\$ 5,486,991	\$ 181,014	3.41%
Less Loyalty Program	(26,250)	(27,563)	(1,313)	5.00%
Cost of Sales	4,012,917	4,048,673	35,756	0.89%
<b>Gross Profit</b>	<b>\$ 1,266,810</b>	<b>\$ 1,410,756</b>	<b>\$ 143,946</b>	<b>11.36%</b>
<b>Gross Profit %</b>	<b>24%</b>	<b>26%</b>		
<b>Revenue Budget</b>				
Gross Sales	\$ 5,279,727	\$ 5,459,429	\$ 179,702	3.40%
Other Revenues	10,615	11,625	1,010	9.51%
<b>Total Revenues</b>	<b>\$ 5,290,342</b>	<b>\$ 5,471,054</b>	<b>\$ 180,712</b>	<b>3.42%</b>
	-	-	-	
<b>Expense Budget</b>				
Personnel	\$ 805,322	\$ 852,099	\$ 46,777	5.81%
Professional Services	6,811	7,600	789	11.58%
Operations	246,745	264,277	17,532	7.11%
Cost of Sales	4,012,917	4,048,673	35,756	0.89%
Capital/Transfers	485,000	485,000	-	0.00%
Debt	-	-	-	100.00%
Depreciation	60,000	72,600	12,600	21.00%
<b>Total Expenses</b>	<b>\$ 5,616,795</b>	<b>\$ 5,730,249</b>	<b>\$ 113,454</b>	<b>2.02%</b>
	-	-	-	
<b>Net Income/(Loss) with Depreciation and Transfer</b>	<b>\$ (326,453)</b>	<b>\$ (259,195)</b>		
<b>Projected Ending Cash</b>	<b>\$ 737,097</b>	<b>\$ 550,502</b>		
<b>Net profit before transfer to General Fund</b>	<b>\$ 190,805</b>			
<b>Net profit % before transfer</b>	<b>3%</b>			
<b>Labor Cost % to Sales</b>	<b>16%</b>			
<b>Projected Cash balance as % to Budget</b>	<b>10%</b>			

# Liquor Store Capital Improvement

## Fund 599

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
599-000-3155	Transfer In Revenue - Prkg Lot/Bldg Rprsr/Misc	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 10,000	\$ 10,000
	<b>Total Revenues</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

### CIP PROJECTS

Account Number	Description	2022 Actual	2023 Final Budget	2024 Adopted Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
599-000-00-70-4316	Capital Purchases - Shelving/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -
599-000-00-70-4316	Capital Purchases - Entryway	-	-	10,000	-	-	-	-	-	-
599-000-00-70-4316	Capital Purchases - PA System	-	-	10,000	-	-	-	-	-	-
599-000-00-70-4316	Capital Purchases - Office/Breakroom floor	-	-	10,000	-	-	-	-	-	-
599-000-00-70-4316	Capital Purchases - Private/Nursing Room	-	-	5,000	-	-	-	-	-	-
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 Purchases - Floor Cleaning Machine	-	-	5,000	-	-	-	-	-	-
599-000-00-70-4316	Capital Purchases - Signs	-	-	-	10,000	-	-	-	-	-
	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### EXCESS REVENUES OVER EXPENSES

<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ (5,000)</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>	<b>\$ 22,000</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
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**Lake Liquors**  
CITY OF BIG LAKE

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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 2024-2030 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 2024 - 2030

## 2024 through 2027 - Summary by Department

Dept	2024	2025	2026	2027	2028	Totals
<b>Administration/Finance</b>	\$ 40,000	\$ 40,000	\$ 80,000	\$ 230,000	\$ 190,000	\$ 580,000
<b>IT Department</b>	26,500	17,500	17,500	17,500	17,500	96,500
<b>Elections</b>	25,000	31,000	-	6,000	-	62,000
<b>Engineering</b>	-	-	40,000	-	-	40,000
<b>Building</b>	-	-	40,000	-	-	40,000
<b>Fire - City Portion only</b>	585,000	1,488,250	260,000	210,000	278,000	2,821,250
<b>Police Department</b>	302,111	74,111	159,811	144,137	127,991	808,161
<b>Streets Department</b>	585,000	731,000	705,000	405,000	735,000	3,161,000
<b>Streets Improvements</b>	300,000	1,150,000	950,000	700,000	400,000	3,500,000
<b>Parks Department</b>	269,000	119,000	184,000	185,750	185,750	943,500
<b>Park Development Fund</b>	620,000	320,000	360,000	-	360,000	1,660,000
<b>Water Enterprise Fund</b>	1,523,000	508,000	258,000	258,000	258,000	2,805,000
<b>Sewer Enterprise Fund</b>	200,000	100,000	286,000	40,100,000	100,000	40,786,000
<b>Storm Sewer Enterprise Fund</b>	30,000	30,000	35,000	50,000	300,000	445,000
<b>Liquor Store Enterprise Fund</b>	75,000	55,000	50,000	48,000	35,000	263,000
<b>City Debt Payments</b>	4,660,002	3,633,998	6,097,291	5,568,522	5,588,526	25,548,341
<b>Total General Fund and Enterprise Funds</b>	<b>\$ 9,240,613</b>	<b>\$ 8,297,859</b>	<b>\$ 9,522,602</b>	<b>\$ 47,922,909</b>	<b>\$ 8,575,767</b>	<b>\$ 83,559,752</b>

## 2024 through 2028 - Summary by Funding Source

Funding Source	2024	2025	2026	2027	2028	Totals
<b>General Fund</b>	\$ 425,611	\$ 425,861	\$ 596,611	\$ 469,361	\$ 610,750	\$ 2,528,194
<b>CIP FUND</b>	367,500	2,560,000	990,000	740,000	580,000	5,237,500
<b>LGA</b>	888,000	825,000	849,700	689,026	923,491	4,175,217
<b>PSA</b>	491,500	-	-	-	-	491,500
<b>Park Devopment Fund</b>	580,000	160,000	360,000	-	180,000	1,280,000
<b>Water Operations</b>	1,523,000	508,000	258,000	258,000	258,000	2,805,000
<b>Revenue Bonds - Sewer</b>	-	-	-	40,000,000	-	40,000,000
<b>Sewer Operations</b>	200,000	100,000	286,000	100,000	100,000	786,000
<b>Storm Operations</b>	30,000	30,000	35,000	50,000	50,000	195,000
<b>Liquor CIP</b>	40,000	20,000	15,000	13,000	-	88,000
<b>Liquor Operations</b>	35,000	35,000	35,000	35,000	35,000	175,000
<b>Debt - GF</b>	1,782,213	1,667,160	1,681,354	1,347,101	1,339,523	7,817,351
<b>Debt - WF</b>	579,295	-	-	-	-	579,295
<b>Debt - SF</b>	980,791	980,272	3,546,270	3,546,612	3,546,447	12,600,392
<b>Debt - SA</b>	152,913	152,531	153,114	152,646	153,143	764,347
<b>Debt - GF/EF</b>	1,164,790	834,035	716,553	522,163	549,413	3,786,954
<b>Total All Funding Sources</b>	<b>\$ 9,240,613</b>	<b>\$ 8,297,859</b>	<b>\$ 9,522,602</b>	<b>\$ 47,922,909</b>	<b>\$ 8,575,767</b>	<b>\$ 83,559,752</b>

# Capital Improvement Plan by Department

## CIP PLAN - 2024-2030

Dept	Description	Funding Source	2024	2025	2026	2027	2028	2029	2030	
<b>Administration/Finance</b>										
	HWY 25 COALITION STUDY/or other	LGA	500	500	500	500	500	500	500	
	Other Studys	LGA	14,500	14,500	14,500	14,500	14,500	14,500	14,500	
	City Hall Remodel/Repairs	LGA	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
	Comprehensive Plan Update	CIP Fund			40,000	40,000				
	Transfer to CIP for Street Reconstruction	LGA				150,000	150,000	150,000	150,000	
	<b>Administration/Finance Department Total</b>		<b>40,000</b>	<b>40,000</b>	<b>80,000</b>	<b>230,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	
<b>IT</b>										
	Computer Replacement Plan	General Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
	Computer Replacement Plan-Council/Comm	General Fund	9,000	-	-	-	-	-	9,000	
	Replace Del Squad Computers - Chg to LGA 2020	LGA	7,500	7,500	7,500	7,500	7,500	7,500	7,500	
	<b>IT General Fund Total</b>		<b>26,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>26,500</b>	
<b>Elections</b>										
	Election Machines Replacement	General Fund	-	6,000	-	6,000	-	6,000	-	
	4th Polling Precinct	LGA	25,000	25,000	-	-	-	-	-	
	<b>Elections Department Total</b>		<b>25,000</b>	<b>31,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	
<b>Engineering</b>										
	City Engineer Pickup	LGA	-	-	40,000	-	-	-	-	
	<b>Engineering Department Total</b>		<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Building</b>										
	Building Official Pickup	LGA	-	-	40,000	-	-	-	-	
	<b>Building Department Total</b>		<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fire - City Portion only</b>										
	Computers - 5 units life 5 yrs	General Fund	-	3,250	-	-	-	-	3,250	
	Truck Bay Flooring	CIP Fund	27,500	moved from 2023	-	-	-	-	-	
	Thermal Image Cameras	LGA	7,500	purchased in 2022 - funds used from truck bay						
	Radios - 44 @ 6500	LGA	-	-	-	-	143,000	hopefully grant		
	Air Packs - (22@7500 each in 2030)	LGA	-	-	-	-	-	41,250	41,250	
	Side by Side - 15K	LGA	15,000	moved from 2023	-	-	-	-	-	
	Jaws of Life - 5 yr Clyce (50K)	LGA	-	-	25,000	-	-	-	-	
	Grass rigs replace 1 (2004) 140K	LGA	-	-	-	75,000	moved from 2025			
	Engine 1 replace (2007) \$800k	LGA	35,000	35,000	35,000	35,000	35,000	35,000	35,000	
	Ladder 1 (2003) \$600k	LGA	200,000	200,000	200,000	100,000	100,000	100,000	100,000	
	Ladder purchased (2.5M)	CIP Fund	-	1,250,000	-	-	-	-	-	
	Ladder Purchase Short Fall	PSA	300,000	-	-	-	-	-	-	
	Water Tender 17 (2000) \$300k	CIP Fund	-	-	-	-	-	200,000	-	
	<b>Fire Department Total</b>		<b>585,000</b>	<b>1,488,250</b>	<b>260,000</b>	<b>210,000</b>	<b>278,000</b>	<b>376,250</b>	<b>179,500</b>	

Capital Improvement Plan by Department – (continued)

**CIP PLAN - 2024-2030**

Dept	Description	Funding Source	2024	2025	2026	2027	2028	2029	2030
<b>Police</b>									
	Replace Tasers	General Fund	12,611	12,611	12,611	12,611	-	-	-
	AED -15	General Fund	-	Grant received 2022	-	-	60,000	-	-
	Replace Fleet	LGA	115,000	70,000	144,200	148,526	76,491	157,571	162,298
	Sale of Squad Cars	LGA	(17,000)	(8,500)	(17,000)	(17,000)	(8,500)	(17,000)	(17,000)
	Replace FireArms	LGA	-	-	20,000	-	-	-	-
	Replace Motorola Portable Radios	PSA	126,500	-	-	-	-	-	-
	Replace Motorola Squad Radios	PSA	65,000	-	-	-	-	-	-
	<b>Police Department Total</b>		<b>302,111</b>	<b>74,111</b>	<b>159,811</b>	<b>144,137</b>	<b>127,991</b>	<b>140,571</b>	<b>145,298</b>
<b>Streets Department</b>									
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	<b>STREET PROJECTS - Fund 196</b>	General Fund	-	-	200,000	50,000	150,000	50,000	350,000
	<b>STREET MAINT - FUND 196 FCH FEE</b>	General Fund	270,000	270,000	250,000	350,000	350,000	350,000	350,000
	Replace 1998 624-H Loader #98	LGA	240,000	-	-	-	-	-	-
	Replace 2008 Floor Sweeper #308	LGA	-	8,000	-	-	-	-	-
	replace 2008 Floor Scrubber #318	LGA	-	8,000	-	-	-	-	-
	Replace 2005 Chev 2500 #35	LGA	70,000	-	-	-	-	-	-
	Replace 2005 International Dump Truck #116	LGA	-	-	-	-	230,000	-	-
	Replace 2005 International Dump Truck #105	LGA	-	220,000	-	-	-	-	-
	Replace 2006 International Dump Truck #106	LGA	-	220,000	-	-	-	-	-
	Replace 2002 John Deer Loader #206	LGA	-	-	-	-	-	-	230,000
	Replace 2002 John Deer Loader #112	LGA	-	-	250,000	-	-	-	-
	<b>Street Department Total</b>		<b>585,000</b>	<b>731,000</b>	<b>705,000</b>	<b>405,000</b>	<b>735,000</b>	<b>405,000</b>	<b>935,000</b>
<b>Streets Improvements - Fund 175</b>									
<b>fund 196</b>	Resurface - Humbolt/Putnam/198th	CIP Fund	-	-	-	-	-	-	400,000
	Resurface MSA Routes - Lakeshore/Hiawatha	CIP Fund	-	-	750,000	can use state aid and grants	-	-	-
	Resurface Neighborhood (south of railroad)	CIP Fund	-	-	-	400,000	-	-	-
	Resurface Neighborhood (north of lakes)	CIP Fund	-	-	-	-	400,000	-	-
	Resurface MSA Routes - Highline / Minnesota	CIP Fund	-	850,000	can use state aid and grants	-	-	-	-
	Resurface Neighborhood (center commercial )	CIP Fund	-	-	-	-	-	400,000	-
	Resurface Harrison Cove	CIP Fund	300,000	-	-	-	-	-	-
	Sealcoat Streets	CIP Fund	-	300,000	200,000	300,000	-	-	300,000
	<b>Street Improvements Total</b>		<b>300,000</b>	<b>1,150,000</b>	<b>950,000</b>	<b>700,000</b>	<b>400,000</b>	<b>400,000</b>	<b>700,000</b>

Capital Improvement Plan by Department – (continued)

**CIP PLAN - 2024-2030**

Dept	Description	Funding Source	2024	2025	2026	2027	2028	2029	2030
<b><u>Parks Department</u></b>									
	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	16,750
195	<b>PARK MAINT - FUND 195 FCH FEE</b>	General Fund	100,000	100,000	100,000	-	-	-	-
195	<b>PARK MAINT - FUND 195</b>	LGA	-	-	-	150,000	150,000	150,000	150,000
	Replace 2006 John Deere Tractor #306	LGA	150,000	Do not sell - get a new tractor so City has 2			-	180,000	-
	Replace 2014 John Deere Mower #314	LGA	-	-	-	-	-	-	-
	Replace 2008 Dump Truck #08	LGA	-	-	65,000	moved from 2023			-
<b>Parks Department (General Fund) Total</b>			<b>269,000</b>	<b>119,000</b>	<b>184,000</b>	<b>185,750</b>	<b>185,750</b>	<b>365,750</b>	<b>185,750</b>
<b><u>Park &amp; Trail Development</u></b>									
	New Park	Park Dedicat	180,000	-	-	-	-	-	-
	Pickle Ball Court	Park Dedicat	200,000	-	-	-	-	-	-
	Archery Range - (195)	CIP Funds	-	60,000	-	-	-	-	-
	Splash Pad	Park Dedication	-	-	200,000	-	-	-	-
	Browns Square Benches- Gazebo (195)	CIP Funds	40,000	-	-	-	-	-	-
	Hidden Rivers Trail (195)	CIP Funds	-	-	-	-	-	-	30,000
	Lake Ridge Playground -Ball Field	Park Dedication	-	160,000	-	-	-	-	-
	Lakeside Old Playground Beach Shelter (195)	CIP Funds	-	100,000	-	-	-	-	-
	Lakeside New Playground Beach Shelter (195)	CIP Funds	-	-	-	-	-	-	200,000
	Mitchel Farms playground	Park Dedication	-	-	160,000	-	-	-	-
	Bluff Park Playground (195)	CIP Funds	-	-	-	-	180,000	-	-
	Shores of Lake Mitchell Playground - Soccer (195)	CIP Funds	-	-	-	-	180,000	-	-
	Skate Board Equipment	Park Dedicat	200,000	need to determine yet			-	-	-
<b>Park Development Fund Total</b>			<b>620,000</b>	<b>320,000</b>	<b>360,000</b>	<b>-</b>	<b>360,000</b>	<b>-</b>	<b>230,000</b>
<b><u>Water Enterprise Fund</u></b>									
	Well #8	Revenue Bor	-	Unable to drill new well			-	-	-
	Well #9 as needed	Revenue Bor	-	-	-	-	-	-	-
	Wellhead/Water Supply Reporting/Consultants	Water Opera	30,000	-	-	-	-	-	-
	Waterleak Equipment	Water Opera	25,000	-	-	-	-	-	-
	CR 43 CR 81 Improvements	Water Opera	150,000	Addtl funding for CR 43			-	-	-
	Well - on site generator	Water Opera	-	125,000	Well 2	-	-	-	-
	Misc Equipment Replacement Fund	Water Opera	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Well Maintenance	Water Opera	1,240,000	155,000	30,000	30,000	30,000	30,000	30,000
	Water Tower Maintenance	Water Opera	50,000	200,000	200,000	200,000	200,000	200,000	200,000
	Water Meter replacement Fund	Water Opera	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Computer replacement fund	Water Opera	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Water Enterprise Fund Total</b>			<b>1,523,000</b>	<b>508,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>

Capital Improvement Plan by Department – (continued)

**CIP PLAN - 2024-2030**

Dept	Description	Funding Source	2024	2025	2026	2027	2028	2029	2030
<b><u>Sewer Enterprise Fund</u></b>									
	WWTP Expansion - Phase II	Revenue Bor	-	-	-	40,000,000	-	-	-
	Misc Equipment Replacement Fund	Sewer Operat	50,000	100,000	100,000	100,000	100,000	100,000	100,000
	Replace 1981 Generator #80	Sewer Operat	150,000	-	-	-	-	-	-
	Replace 1981 Generator #81	Sewer Operat	-	-	170,000	-	-	-	-
	Replace 2011 John Deere Mower #311	Sewer Operat	-	-	10,000	already have 50K frm 2023	-	-	-
	Replace Floor Sweeper #308	Sewer Operat	-	-	6,000	-	-	-	-
	<b>Sewer Enterprise Fund Total</b>		<b>200,000</b>	<b>100,000</b>	<b>286,000</b>	<b>40,100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b><u>Storm Water Enterprise Fund</u></b>									
	Misc Equipment Replacement Fund	Storm Opera	30,000	30,000	35,000	50,000	50,000	10,000	10,000
	Replace 2006 Sweeper #126	Storm Opera	Replace in 2028	-	-	-	250,000	-	-
	<b>Storm Sewer Enterprise Fund Total</b>		<b>30,000</b>	<b>30,000</b>	<b>35,000</b>	<b>50,000</b>	<b>300,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>Liquor Store Enterprise Fund</u></b>									
	Misc Building/Lot Repairs	Liquor Opera	35,000	35,000	35,000	35,000	35,000	10,000	10,000
	Entry Way	Liquor CIP	10,000	-	-	-	-	-	-
	PA System	Liquor CIP	10,000	10,000	-	-	-	-	-
	Floor Cleaner	Liquor CIP	5,000	-	15,000	-	-	-	-
	Office/Breakroom Floor	Liquor CIP	10,000	10,000	-	-	-	-	-
	Private/Nursing Room	Liquor CIP	5,000	-	-	13,000	-	-	-
	<b>Liquor Store Enterprise Fund Total</b>		<b>75,000</b>	<b>55,000</b>	<b>50,000</b>	<b>48,000</b>	<b>35,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>City Debt Payments</u></b>									
	301 2004 PFA Water MPFA Loan	DEBT - WF	579,295	-	-	-	-	-	-
	401 2009 MPFA Loan Wastewater Expansion	DEBT - SF	980,791	980,272	981,270	980,737	980,697	981,126	-
	211 2010 PFA Loan - State Aid	DEBT - SA	152,913	152,531	153,114	152,646	153,143	152,589	-
	217 2012A G.O. Refunding Bonds	DEBT - GF/	192,240	187,560	192,565	-	-	-	-
	221 2014A GO Tax Abatement Bonds	DEBT - GF/	119,438	121,500	-	-	-	-	-
	222 2015A GO Refunding Bonds	DEBT - GF/	853,112	524,975	523,988	522,163	549,413	471,394	-
	223 2016A Taxable G.O. Refunding Bonds	DEBT - GF	309,500	193,930	199,200	198,998	198,370	89,108	91,395
	224 2016B G.O. CIP BOND	DEBT - GF	55,100	54,162	57,981	56,744	50,563	-	-
	226 2016C GO REFUNDING BOND	DEBT - GF	326,100	329,800	333,300	-	-	-	-
	227 2017-2018 STREET PROJECT DEBT PAYMNT	DEBT - GF	194,000	194,725	195,300	195,725	196,000	196,125	196,015
	228 2021A GO BONDS	DEBT - GF	347,625	344,000	345,150	346,000	346,550	346,800	350,065
	229 2022-2026 STREET PROJECT DEBT PAYMENT	DEBT - GF	549,888	550,543	550,423	549,634	548,040	545,753	547,845
	401 WWTP Expansion - Phase III	DEBT - SF	-	-	2,565,000	2,565,875	2,565,750	2,564,625	2,567,500
	<b>City Debt Payment Total</b>		<b>4,660,002</b>	<b>3,633,998</b>	<b>6,097,291</b>	<b>5,568,522</b>	<b>5,588,526</b>	<b>5,347,520</b>	<b>3,752,820</b>
<b><u>Total General Fund, Enterprise Funds and City Debt</u></b>			<b>9,240,613</b>	<b>8,297,859</b>	<b>9,482,602</b>	<b>47,922,909</b>	<b>8,575,767</b>	<b>7,626,591</b>	<b>6,722,868</b>

Capital Improvement Plan by Department – (continued)

Park Replacement Plan

Park	Year Built	Amenities	Rating	*Year Replacement	*Replacement \$ Amount
Bluff	2006	Playground	4	2028	\$180k
Browns Square	2002	Benches – Gazebo	1	2024	\$40k
Hidden Rivers	2006	Trail – Overlook	6	2030	\$30k
Highline	2007	Playground – Ball Field	7	2038	\$200k
Hudson Woods	2010	Playground – Frisbee Golf	7	2038	\$200k
Kellerwood	2017	Benches – Trail	10		
Lake Ridge	1987	Playground – Ball Field	2	2025	\$160k
Lakeside “old”	1995	Playground – Beach – Shelters	1	2025	\$100k
Lakeside “new”	2008	Playground – Beach – Shelters	8	2030	\$200k
McDowell		Trail – Benches	10		
Mitchell Farms	1997	Playground	3	2026	\$160k
Norland	2015	Playground	8	2040	\$200k
Powell	2022	Playground	10	2044	\$200k
River Oaks	2019	Frisbee Golf – Walking Path	10		
Riverside Landing		Canoe Landing	10		
Sanford Select	2016	Playground – RC Track	8	2040	\$200k
Shores of Lake Mitchell	1999	Playground – Soccer	4	2028	\$180k
Veterans Memorial	2017	Sidewalk – Benches	10		
Wrights Crossing	2004	Playground – Shelter	8	2042	\$200k

- ✓ Park Rating is Between 1-10 (1-Needs Replacement; 10-Excellent Condition)
- ✓ \* Columns Are Based on Estimations

Trail Replacement Plan

Trail	Year Built	Amenities	Rating	*Year Replacement	*Replacement \$ Amount
McDowall Trail	2019	Overlook, bat house, benches	10	30	\$150,000
Arctic Circle	Unknown	N/A	8	25	\$15,000
Highline Drive	Unknown	N/A	6	15	\$75,000
Karen Lane	2008	N/A	8	25	\$15,000
Minnesota Avenue	Unknown	N/A	8	25	\$50,000
Ormsbee Street	Unknown	N/A	5	10	\$50,000
County Road 5	Unknown	N/A	8	25	\$100,000
County Road 43	Unknown	N/A	6	15	\$50,000
*two sections	2023		10	30	\$50,000
County Road 81	Unknown	N/A	6	15	\$75,000
166 <sup>th</sup> Street	2022	N/A	10	30	\$15,000
172 <sup>nd</sup> Street	Unknown	N/A	8	25	\$100,000
205 <sup>th</sup> Street	2023	N/A	10	30	\$10,000

- ✓ Park Rating is Between 1-10 (1-Needs Replacement; 10-Excellent Condition)
- ✓ \* Columns are Based on Estimations

# Capital Improvement Projects



## CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2024

<b>Program Category:</b>	<b>Project Title:</b>	<b>Project #</b>		
Police	Fleet	2024		

**Description and justification of project and funding sources:**

Replacing (1) police unit in 2024 for the police department. The city recognizes the need for a 4 year replacement schedule on fleet vehicles. The police department would sell an older police unit to help offset the cost of (1) new police unit in 2024.

CIP lists 2 vehicles, Council approved the early purchase of a 2023 Tahoe in June of 2023 in the amount of \$42,000, the 2024 allocation for police will reimburse the Police CIP funds for used for the early purchase

<b>Is this equipment prioritized on an equipment replacement schedule?</b>	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 Fixed Asset		98,000 17,000					
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		\$ 115,000.00						
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								

<b>Responsible Person:</b>	<b>Responsible Department:</b>	<b>Date Submitted to Finance</b>	<b>Today's Date and Time</b>	<b>Preparer's Initials</b>	<b>Total Score</b>
Chief Kaczmarek	- Police	07/05/2023	07/05/2023		39

Capital Improvement Projects – (continued)

		<b>CAPITAL IMPROVEMENT PROGRAM</b> City of Big Lake CIP Project Request Form FY 2024								
<b>Program Category:</b> Police		<b>Project Title:</b> Radios			<b>Project #</b> 2024					
<b>Description and justification of project and funding sources:</b> The Big Lake Police Department is supported by the Sherburne County Sheriff's Office Emergency Communication Center. Radios with AES/DES Encryption capabilities are needed for operational and CJIS compliance. Recently, the Federal Bureau of Investigations (FBI) requires encrypted radio traffic that contains Criminal Justice Information (CJI). The BCA as the CJIS Systems Agency (CSA) for the state of Minnesota has revised its CJDN Policy to include this requirement. Agencies within Sherburne County are required to comply with this policy and move towards encryption.										
<b>Is this equipment prioritized on an equipment replacement schedule?</b>					<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> NA			
<b>Are there any site requirements:</b>										
<b>How is this project going to be funded:</b>										
REVENUE	<b>Funding Source</b>	<b>Accounting Code</b>	<b>FY1</b>	<b>FY2</b>	<b>FY3</b>	<b>FY4</b>	<b>FY5</b>	<b>Funded In Prior Years</b>		
	Public Safety Aid		\$165,000							
<b>How is this project going to be spent:</b>										
EXPENSE	<b>Budgeted Funds</b>	<b>Accounting Code</b>	<b>FY1</b>	<b>FY2</b>	<b>FY3</b>	<b>FY4</b>	<b>FY5</b>	<b>Spent In Prior Years</b>		
	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		165000							
G. Other										
<b>Does this project have any additional impact on the operating budget:</b>										
OPERATING BUDGET COSTS	<b>Expense Object</b>	<b>Accounting Code</b>	<b>FY1</b>	<b>FY2</b>	<b>FY3</b>	<b>FY4</b>	<b>FY5</b>	<b>Spent In Prior Years</b>		
	Personnel									
	Supplies									
	Purchased Services									
	Fixed Charges									
	Capital Outlay									
Debt Service										
<b>Responsible Person:</b> Chief Kaczmarek		<b>Responsible Department:</b> Police		<b>Date Submitted to Finance:</b> 07/05/2023		<b>Today's Date and Time:</b> 07/05/2023		<b>Preparer's Initials:</b> JK		<b>Total Score:</b> 39

Capital Improvement Projects – (continued)

		<b>CAPITAL IMPROVEMENT PROGRAM</b> City of Big Lake CIP Project Request Form FY 2023									
Program Category:	Project Title:	Project #									
Streets Equip	Loader #98	Loader									
Description and justification of project and funding sources:											
Replace a 1998 624-H - Loader, was originally slated to be replaced in 2019. In 2019 it was determined that a sidewalk machine was need in lieu of replacing the loader, the loader was moved back to 2024 for replacement.											
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:						Spent in Prior Years				
	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5				
	LGA		\$240,000								
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)	199-000-50-70-4316	\$ 240,000.00								
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	ongoing maintenance 2025 and on									
	Supplies										
	Purchased Services										
Fixed Charges	capital outlay	\$ 240,000.00									
Capital Outlay											
Debt Service											
Responsible Person:		Responsible Department:		Date Submitted to Finance		Today's Date and Time		Preparer's Initials		Total Score	
Norm Michels		PW		7/31/23		7/31/23				31	

Capital Improvement Projects – (continued)

 <b>CAPITAL IMPROVEMENT PROGRAM</b> City of Big Lake CIP Project Request Form FY 2023									
Program Category:		Project Title:			Project #				
Streets		Fleet 32							
Description and justification of project and funding sources:									
Replacing - 2002 Chev 2500 Unit 32, ORIGINALLY TO BE REPLACED IN 2021, MOVED TO 2024									
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	
	LGA		\$70,000						
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)	199-000-50-70-4316	\$ 70,000.00						
	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	ON MAINTENANCE - 2025 REQ							
	Fixed Charges		\$ 70,000.00						
	Capital Outlay								
Debt Service									
Responsible Person:		Responsible Department:		Date Submitted to Finance		Today's Date and Time		Preparer's Initials	Total Score
NORM MICHELS		PW		07/31/23		07/31/2023			24

Capital Improvement Projects – (continued)

		<b>CAPITAL IMPROVEMENT PROGRAM</b> City of Big Lake CIP Project Request Form FY 2024									
Program Category:	Project Title:				Project #						
Parks	New Parks				2024						
Description and justification of project and funding sources:											
Council has directed staff to look at a new park on the south side and to develop an existing park with a new pickle ball court. A new park is estimated to cost \$180,000 and to have a more natural atmosphere, currently proposed to be located at Broom Ln. A pickle ball court is estimated to cost \$240,000 and proposed to be at Hudson Woods park.											
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			
	Park Dedication Fees		\$420,000								
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)										
	F. Equipment Costs		\$ 420,000.00								
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	120-000-00-70-4316	\$ 420,000.00								
	Capital Outlay										
Debt Service											
Responsible Person:		Responsible Department:		Date Submitted to Finance		Today's Date and Time		Preparer's Initials		Total Score	
Norm Michels		Streets/Parks		07/05/2023		07/05/2023				31	

Capital Improvement Projects – (continued)

		<b>CAPITAL IMPROVEMENT PROGRAM</b> City of Big Lake CIP Project Request Form FY 2024							
Program Category:		Project Title:		Project #					
Sewer		Generator		2024					
Description and justification of project and funding sources:									
Mobile generators 80 and 81 are 1981 models and will only operate 120/240 volt single phase motors. All the newer lift stations and all city wells require power for 480 volt three phase motors. We would be better equipped to have generators that have 120/240 volt single phase and 480 volt three phase capabilities.									
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	
	Sewer Operations		\$150000						
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 (15% of B)								
	E. Percent for Art (1% of B)								
	F. Equipment Costs		\$ 150,000.00						
	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
Dan Childs		Water/Wastewater		07/05/2023		07/05/2023		DC	56



## LOCAL GOVERNMENT AID

## Local Government Aid

	2023	2024	2025	2026	2027	2028	2029	2030
<b>Estimated Local Government Aid:</b>	<b>\$792,209</b>	<b>\$877,751</b>	<b>\$882,140</b>	<b>\$886,550</b>	<b>\$890,983</b>	<b>\$895,438</b>	<b>\$899,915</b>	<b>\$904,415</b>

### Proposed Uses for LGA:

Budgeted Operations - CIP Fund:	792,209	877,751	882,140	886,550	890,983	895,438	899,915	904,415
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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

<b>Total - Use of Funds:</b>	<b>\$792,209</b>	<b>\$877,751</b>	<b>\$882,140</b>	<b>\$886,550</b>	<b>\$890,983</b>	<b>\$895,438</b>	<b>\$899,915</b>	<b>\$904,415</b>
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Budget	2024	2025	2026	2027	2028	2029	2030
LGA - TO 196	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
LGA - TO 195	-	-	-	150,000	150,000	150,000	150,000
LGA - TO 194	7,500	7,500	7,500	7,500	7,500	7,500	7,500
PSA - TO 199	532,330	-	-	-	-	-	-
LGA - TO 199	870,251	874,640	879,050	583,483	587,938	592,415	596,915
<b>Total LGA Revenue</b>	<b>\$ 877,751</b>	<b>\$ 882,140</b>	<b>\$ 886,550</b>	<b>\$ 890,983</b>	<b>\$ 895,438</b>	<b>\$ 899,915</b>	<b>\$ 904,415</b>

### ALLOCATION PER SERVICE

ADMIN/FINANCE	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
BUILDING	-	-	40,000	-	-	-	-
ELECTION	25,000	25,000	-	-	-	-	-
ENGINEERING	-	-	40,000	-	-	-	-
FIRE	257,500	235,000	260,000	210,000	278,000	176,250	176,250
FIRE-1 TIME PSA LADDER PURCH/	300,000	<i>The city does not have enough funds to prepay the ladder will be short \$500K</i>					
IT	7,500	7,500	7,500	7,500	7,500	7,500	7,500
PARKS DEPARTMENT	150,000	-	65,000	-	-	180,000	-
POLICE	98,000	61,500	147,200	131,526	67,991	140,571	145,298
POLICE - 1 TIME PSA	191,500	<i>New portable and mobile radios that have to be changed out per County</i>					
STREETS DEPARTMENT	310,000	456,000	250,000	-	230,000	-	230,000
STREET PROJECTS - 196	-	-	-	150,000	150,000	150,000	150,000
PARKS/TRAIL PROJECT - 195	-	-	-	150,000	150,000	150,000	150,000
<b>Total Allocated</b>	<b>\$1,379,500</b>	<b>\$ 825,000</b>	<b>\$ 849,700</b>	<b>\$ 689,026</b>	<b>\$ 923,491</b>	<b>\$ 844,321</b>	<b>\$ 899,048</b>
Unallocated +/-	(501,749)	57,140	36,850	201,957	(28,053)	55,594	5,367
	PSA Grant 532,330						



## 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 2023, the debt market calculation was 0.05% 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 2024 the City's debt levy was .06% of the estimated market value and 15.65% 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	2022 Adopted Budget	2023 Budget	2024 Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028-2034 Concept Budget
Property Taxes	\$ 1,359,098	\$ 1,086,357	\$ 877,276	\$ 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	84,000
Special Assessments	355,059	326,462	515,328	514,163	513,132	513,082	2,064,649
State Aid	151,391	152,242	152,913	152,531	153,114	152,646	305,732
Intergovernmental	47,206	46,357	45,427	49,392	48,249	48,249	50,686
Investment Interest	3,187	2,773	2,108	1,646	1,779	1,779	3,095
<b>Total Revenues</b>	<b>1,957,941</b>	<b>1,656,191</b>	<b>1,635,052</b>	<b>2,153,491</b>	<b>1,791,298</b>	<b>1,795,533</b>	<b>6,363,946</b>

#### EXPENDITURES

Debt Principal Payments	1,638,063	1,755,000	2,028,000	1,657,796	1,688,000	1,405,000	6,958,000
Debt Interest Payments	291,636	483,533	353,250	303,483	255,352	208,850	475,566
Other (Interfund Loans & Escrow payments)	41,641	40,116	38,963	37,913	36,733	36,733	136,135
<b>Total Expenditures</b>	<b>1,971,340</b>	<b>2,278,649</b>	<b>2,420,213</b>	<b>1,999,192</b>	<b>1,980,085</b>	<b>1,650,583</b>	<b>7,569,701</b>

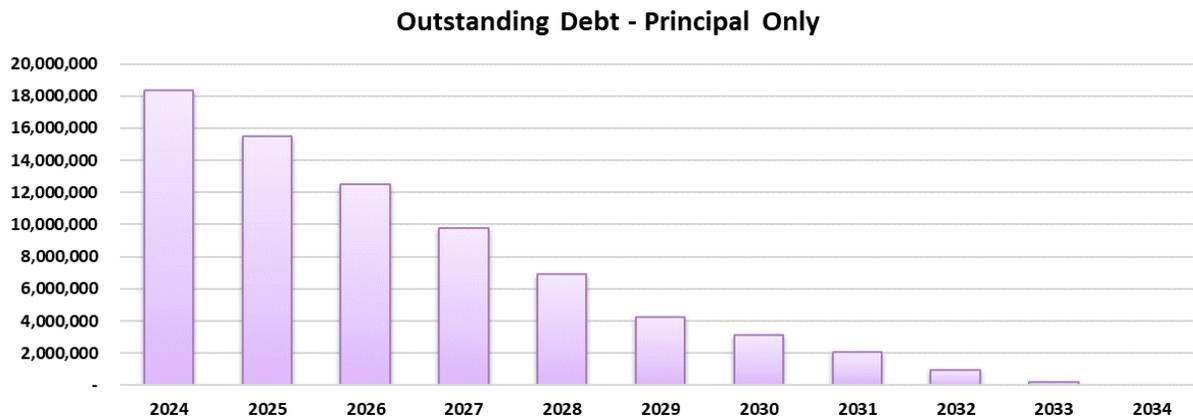
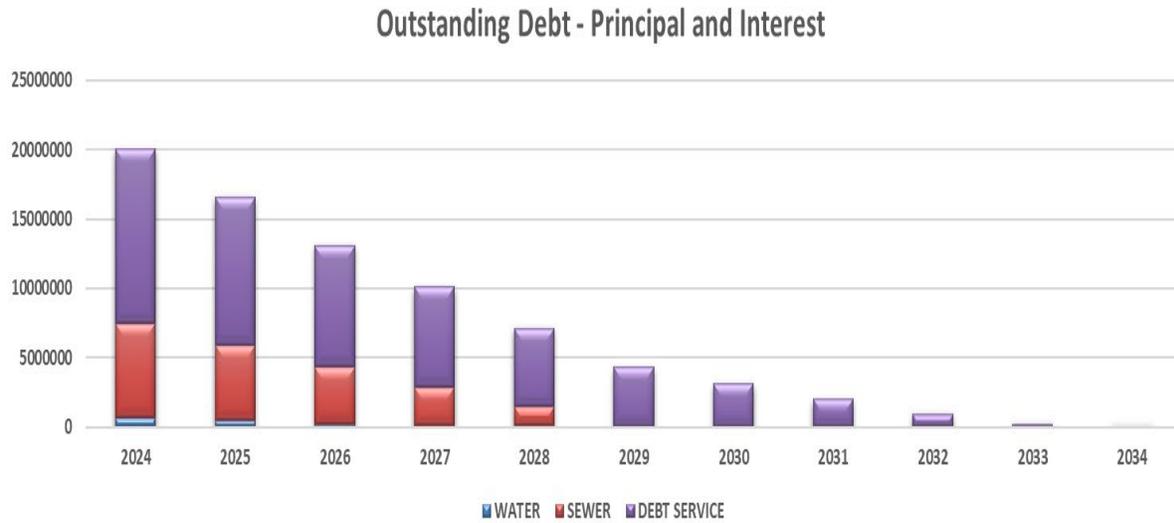
#### OTHER USES

<b>Transfers In</b>	<b>113,063</b>	<b>113,063</b>	<b>209,235</b>	<b>150,000</b>	<b>150,000</b>		<b>-</b>
Transfers Out	(38,220)	(74,084)	(36,120)	(35,070)	(34,020)	(37,016)	(529,675)
<b>Total Other Uses</b>	<b>74,843</b>	<b>38,979</b>	<b>173,115</b>	<b>114,930</b>	<b>115,980</b>	<b>(37,016)</b>	<b>(529,675)</b>
Net Change	\$ 61,444	\$ (583,479)	\$ (612,046)	\$ 269,229	\$ (72,807)	\$ 107,934	\$ (1,735,430)
Fund Equity, Beginning	2,693,698	2,755,142	2,171,663	1,559,617	1,828,846	1,756,039	1,863,973
Fund Equity, Ending	\$ 2,755,142	\$ 2,171,663	\$ 1,559,617	\$ 1,828,846	\$ 1,756,039	\$ 1,863,973	\$ 128,543

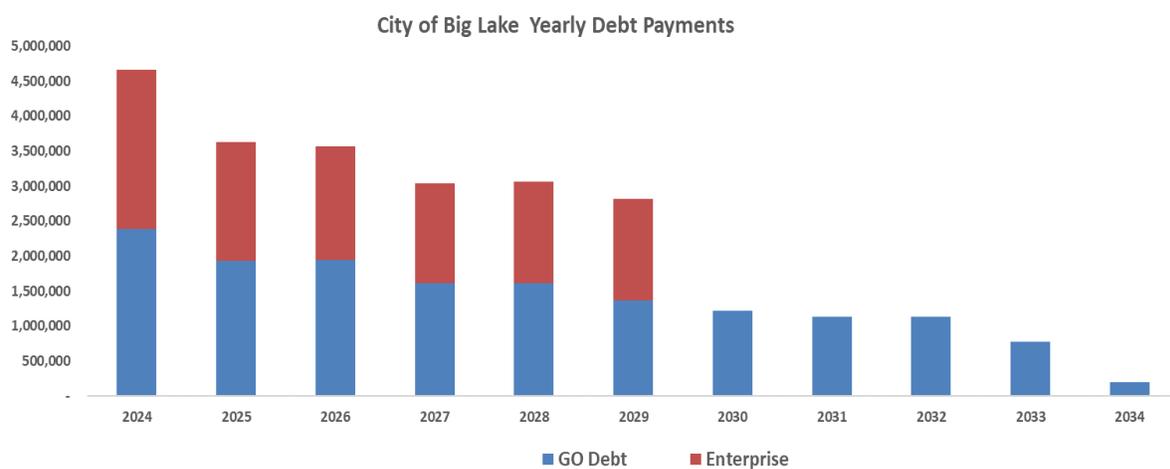
## Debt Obligation – Including Enterprise Funds

		TOTAL DEBT PAYMENT OUTSTANDING						
Fund	Series	PROJECT	2024	2025	2026	2027	2028-2034	Total O/S
301	2004 PFA Water MPFA Loan	Water Expansion	579,295	-	-	-	-	579,295
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	980,791	980,272	981,270	980,737	1,961,823	5,884,893
211	2010 PFA Loan	10/25 Intersection	152,912	152,531	153,114	152,646	305,732	916,935
222	2015A GO Refunding Bonds	Street Projects	853,112	524,975	523,988	522,163	1,020,807	3,445,045
223	2016A Taxable G.O. Refunding E	TIF 1-3 & TIF 1-4 Industrial Park	309,500	193,930	199,200	198,998	378,873	1,280,501
224	2016B G.O. CIP BOND	790 Minnesota Ave	55,101	54,162	57,981	56,744	50,563	274,551
226	2016C GO Refunding Bond	Street Projects	326,100	329,800	333,300	-	-	989,200
227	2018A GO Improvement Bonds	2018 Streets Projects	194,000	194,725	195,300	195,725	1,366,432	2,146,182
228	2021A GO Improvement Bonds	2021 Street Projects	347,625	344,000	345,150	346,000	1,741,867	3,124,642
229	2022A GO Improvement Bonds	2022 Street Projects	584,900	582,600	584,600	585,800	3,509,100	5,847,000
								-
<b>SUBTOTAL DEBT PAYMENTS</b>			<b>\$4,383,336</b>	<b>\$3,356,995</b>	<b>\$3,373,903</b>	<b>\$3,038,813</b>	<b>\$10,335,197</b>	<b>\$24,488,244</b>
<b>PORTION PAID BY ENTERPRISE FUNDS</b>								
301	2004 PFA Water MPFA Loan	Water Expansion	579,295	-	-	-	-	579,295
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	980,791	980,272	981,270	980,737	1,961,823	5,884,893
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	107,079	106,186	109,449	107,512	99,481	529,707
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	334,921	342,464	339,833	336,713	840,326	2,194,257
<b>SUBTOTAL ENTERPRISE FUNDS</b>			<b>\$2,002,086</b>	<b>\$1,428,922</b>	<b>\$1,430,552</b>	<b>\$1,424,962</b>	<b>\$2,901,630</b>	<b>\$9,188,152</b>
<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS/TRANSFERS)</b>			<b>\$2,381,250</b>	<b>\$1,928,073</b>	<b>\$1,943,351</b>	<b>\$1,613,851</b>	<b>\$7,433,567</b>	<b>\$15,300,092</b>

## Debt Service Outstanding Balance – Including Enterprise Funds

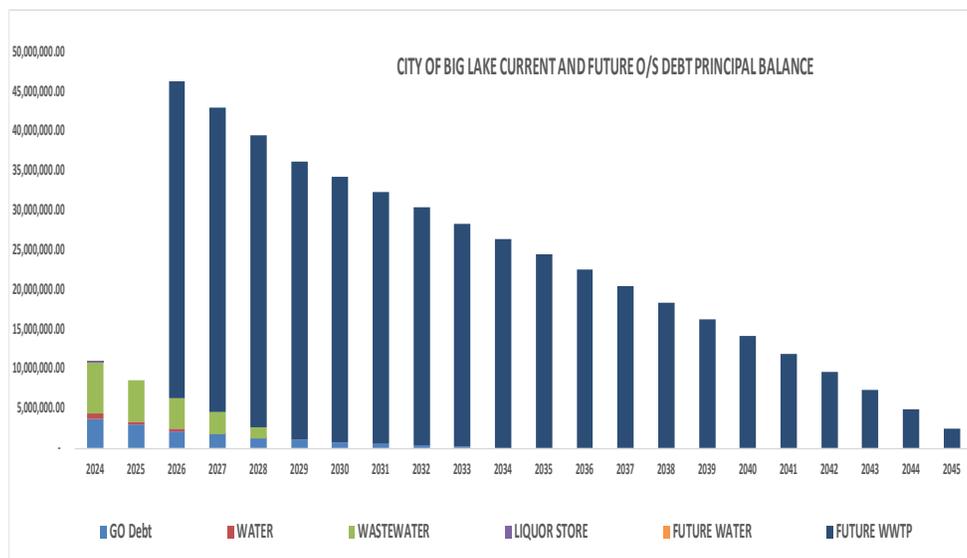


## Debt Service Yearly Payments – Including Enterprise Funds



# Debt Service Projections with Future Projects – Including Enterprise Funds

TOTAL DEBT PAYMENT O/S PLUS FUTURE PROJECTS PAID WITH DEBT															
Fund	Series	PROJECT	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035 beyond	Total O/S
301	2004 PFA Water MPFA Loan	Water Expansion	579,235	-	-	-	-	-	-	-	-	-	-	-	579,235
401	2009 MPFA Loan Wastewater Expansion	Wastewater Expansion	980,791	980,272	981,270	980,737	980,697	981,126	-	-	-	-	-	-	5,884,893
211	2010 PFA Loan	10/25 Intersection	152,912	152,531	153,114	152,646	153,143	152,589	-	-	-	-	-	-	916,935
214	2011A G.O. Improvement Refunding Bonds	Street Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
216	2011B G.O. Improvement Refunding Bonds	Street Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
217	2012A G.O. Refunding Bonds	Fire Hall/Street Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
221	2014A GO Tax Abatement Bonds	Liquor Store	-	-	-	-	-	-	-	-	-	-	-	-	-
222	2015A GO Refunding Bonds	Street Projects	853,112	524,975	523,988	522,163	549,413	471,394	-	-	-	-	-	-	3,445,045
223	2016A Taxable G.O. Refunding Bonds	TIF 1-3 & TIF 1-4 Industrial Park	309,500	193,990	199,200	198,998	198,370	89,108	91,395	-	-	-	-	-	1,280,501
224	2016B G.O. CIP BOND	790 Minnesota Ave	55,101	54,162	57,981	56,744	50,563	-	-	-	-	-	-	-	274,551
226	2016C GO Refunding Bond	Street Projects	326,100	329,800	333,300	-	-	-	-	-	-	-	-	-	989,200
227	2018A GO Improvement Bonds	2018 Streets Reconstruction	194,000	194,725	195,300	195,725	196,000	196,125	196,015	195,668	195,166	194,323	193,135	-	2,146,182
228	2021A GO Improvement Bonds	2021 Streets Reconstruction	347,625	344,000	345,150	346,000	346,550	346,800	350,065	351,296	347,156	-	-	-	3,124,643
229	2022A GO Improvement Bonds	2022 Streets Reconstruction	584,900	582,600	584,600	585,800	581,300	581,100	585,000	588,600	587,300	585,800	-	-	5,847,000
401	2025 GO Revenue Bonds	WWTP Expansion	-	-	2,565,000	2,565,875	2,565,750	2,564,625	2,567,500	2,564,250	2,565,000	2,564,625	2,568,125	28,228,000	51,318,750
<b>SUBTOTAL DEBT SERVICE FUNDS</b>			<b>\$ 4,383,276</b>	<b>\$ 3,356,995</b>	<b>\$ 3,938,903</b>	<b>\$ 3,604,688</b>	<b>\$ 3,621,786</b>	<b>\$ 3,382,867</b>	<b>\$ 3,789,975</b>	<b>\$ 3,699,814</b>	<b>\$ 3,694,622</b>	<b>\$ 3,344,748</b>	<b>\$ 2,761,260</b>	<b>\$ 28,228,000</b>	<b>\$ 75,806,935</b>
<b>PORTION PAID BY ENTERPRISE FUNDS</b>															
301	2004 PFA Water MPFA Loan	Water Expansion	579,235	-	-	-	-	-	-	-	-	-	-	-	579,235
401	2009 MPFA Loan Wastewater Expansion	Wastewater Expansion	980,791	980,272	981,270	980,737	980,697	981,126	-	-	-	-	-	-	5,884,893
301	2012A G.O. Refunding Bonds	197/166 Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
401	2012A G.O. Refunding Bonds	197/166 Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
501	2014A GO Tax Abatement Bonds	Liquor Store	-	-	-	-	-	-	-	-	-	-	-	-	-
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	107,079	107,079	107,079	107,079	107,079	107,079	107,079	107,079	107,079	107,079	-	-	1,070,790
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	334,921	334,921	334,921	334,921	334,921	334,921	334,921	334,921	334,921	334,921	-	-	3,349,210
401	2024 GO Revenue Bonds - ESTIMATE	WWTP Expansion	-	-	2,565,000	2,565,875	2,565,750	2,564,625	2,567,500	2,564,250	2,565,000	2,564,625	2,568,125	28,228,000	51,318,750
<b>SUBTOTAL ENTERPRISE FUNDS</b>			<b>\$ 2,002,026</b>	<b>\$ 1,422,272</b>	<b>\$ 3,988,270</b>	<b>\$ 3,988,612</b>	<b>\$ 3,988,447</b>	<b>\$ 3,987,751</b>	<b>\$ 3,009,500</b>	<b>\$ 3,006,250</b>	<b>\$ 3,007,000</b>	<b>\$ 3,006,625</b>	<b>\$ 2,568,125</b>	<b>\$ 28,228,000</b>	<b>\$ 62,202,878</b>
<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS/TRANSFERS)</b>			<b>\$ 2,381,250</b>	<b>\$ 1,934,723</b>	<b>\$ 1,950,633</b>	<b>\$ 1,616,076</b>	<b>\$ 1,633,339</b>	<b>\$ 1,395,116</b>	<b>\$ 780,475</b>	<b>\$ 693,564</b>	<b>\$ 687,622</b>	<b>\$ 338,123</b>	<b>\$ 193,135</b>	<b>\$ -</b>	<b>\$ 13,604,057</b>



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

Program	2023 - 2024					
	2022 Adopted Budget	2022 Actual	2023 Adopted Budget	2024 Final Budget	\$ Change	% Change
Fire Admin Total	33,663	26,444	38,302	38,812	510	1.33%
Fire Fighting Total	280,468	261,648	321,801	334,489	12,688	3.94%
Fire Prevention Total	6,000	3,676	7,000	7,000	-	
Fire Training Total	26,900	16,457	26,900	24,900	(2,000)	-7.43%
Fire Communication Total	12,500	12,580	12,500	16,200	3,700	29.60%
Fire Repair Services Total	<b>43,500</b>	<b>36,135</b>	43,500	43,500	-	
Medical Services Total	7,000	5,260	7,000	7,000	-	
Fire Stations/Bldgs Total	39,524	33,244	41,237	41,537	300	0.73%
<b>Grand Total</b>	<b>\$ 449,555</b>	<b>\$ 395,444</b>	<b>\$ 498,240</b>	<b>\$ 513,438</b>	<b>\$ 15,198</b>	<b>3.05%</b>

### Revenues

Program	2023 - 2024					
	2022 Adopted Budget	2022 Actual	2023 Adopted Budget	2024 Final Budget	\$ Change	% Change
Donations from Organizations - Special Revenue Fund	\$ 5,000	\$ 8,532	\$ 5,000	\$ 5,000	\$ -	
Fire Protection Service -Big Lake Township less CIP	188,278	188,278	206,910	219,018	12,108	5.85%
Fire Protection Service -City of Big Lake Less CIP	188,278	188,278	206,910	219,018	12,108	5.85%
Fire Protection Service -Orrock Township	<b>73,000</b>	<b>89,865</b>	<b>88,567</b>	<b>75,402</b>	(13,165)	-14.86%
Interest Earnings	500	3,525	250	500	250	100.00%
Miscellaneous Revenue	100	-	100	100	-	
Training Reimbursement	1,000	9,635	1,000	1,000	-	
Sale of Fixed Assets	-	604	-	-	-	
<b>Current Year Revenues</b>	<b>\$ 456,156</b>	<b>\$ 488,717</b>	<b>\$ 508,737</b>	<b>\$ 520,038</b>	<b>\$ 11,301</b>	<b>2.22%</b>

Projected Excess Revenues (Rev - Expd)      \$ 6,601   \$ 93,273   \$ 10,497   \$ 6,600

## 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	2022 Actual	2023 Adopted Budget	2024 Final Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
Capital Expenditures - Truck Bay Floor	\$ -	\$ 55,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Parking lot repairs	-	100,000	-	**moved truck bay as parking lot needs fixed					
Capital Expenditures - Computers 5 @ 1200	-	-	-	6,500	-	-	-	-	7,000
Capital Expenditures - Replace 2000 Grass Rig 14	-	-	-	**will use for a duty officer unit until grass rig 16 is purchased					
Capital Expenditures - Jaws of Life	-	-	-	-	50,000	-	-	-	-
Capital Expenditures - Radios 44 @ 6500/each	-	-	-	-	-	-	286,000	Need to look for grant	
Capital Expenditures - Station Roof Replacement	164,503	-	-	-	-	-	-	-	-
Capital Expenditures - Replace 2001 Grass Rig 16	-	143,000	-	**will use for a duty officer unit instead of selling (single cab) - NOT ORDERED					
Capital Expenditures - Replace 1996 Engine 12	-	-	-	ordered and purchased in 2021			-	-	-
Capital Expenditures - Replace 2000 Tender 17	-	330,000	-	NOT ORDERED					
Capital Expenditures - Replace Side by Side	-	-	30,000	*sell snow machine and get side/side					
Capital Expenditures - Thermal Image Camera	16,000	-	15,000	*used for truck bay					
Capital Expenditures - Replace 2003 Ladder 1	-	-	-	2,250,000	1,300,000	1,300,000	-	-	-
Capital Expenditures - Replace 2004 Grass Rig 1	-	-	-	-	140,000	150,000	-	-	-
Capital Expenditures - Replace 2006 Tender 1	-	-	-	-	-	-	-	400,000	-
Capital Expenditures - Replace Command Vehicle	-	-	-	-	-	-	-	50,000	-
Capital Expenditures - Replace Airpacks	-	-	-	-	-	-	-	-	165,000
<b>Current Year Capital Expenditures</b>	<b>\$ 180,503</b>	<b>\$ 628,000</b>	<b>\$ 115,000</b>	<b>\$ 2,256,500</b>	<b>\$ 1,490,000</b>	<b>\$ 1,450,000</b>	<b>\$ 286,000</b>	<b>\$ 450,000</b>	<b>\$ 172,000</b>

## JPA Fire Department Pay scale

2024 Final Fire Department - starting at 15

2023 change starting to 15

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

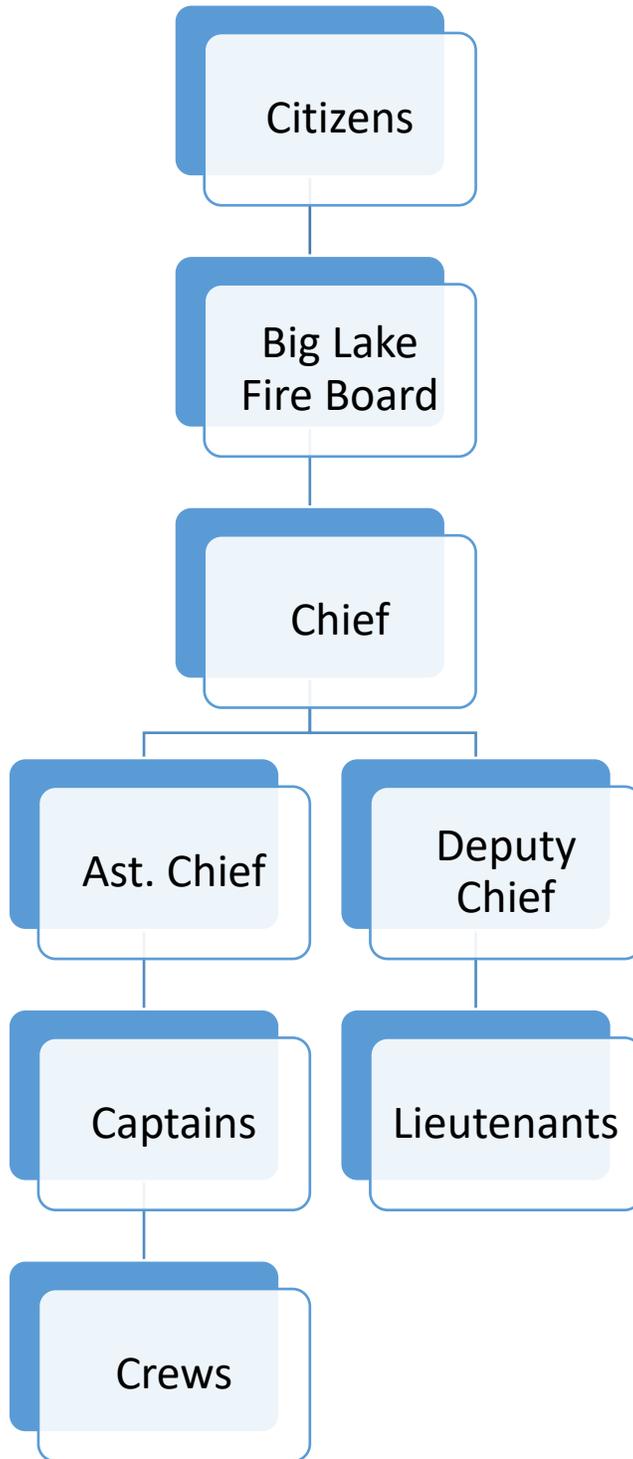
<b>Court Appearance</b>	Hrly
Minimum 4 hours paid	25.00

<b>Duty Officer Pay</b>	Hrly
For carrying pager	5.00

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

Stipends	Per Month
Chief	800.00
Assistant Chief	650.00
Deputy (Training) Chief	600.00
Captain	300.00
Lieutenant	100.00
SCBA Coordinator	100.00

## Big Lake Fire Department Organizational Chart 2024





## 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



## 2024 FEE SCHEDULE AMENDMENT 1

Adopted February 14, 2024; effective February 17, 2024  
Amended: February 14, 2024

Code	Description	Amount
<b>GENERAL FEES</b>		
<b>Administrative Citations - If not paid will be submitted to collections</b>		
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
	4th Offense and beyond within 12 months of most recent similar offense will be charged up to the maximum allowed by State Statute	
<b>Adult Use</b>		
380	Adult Use/Principal - per year	\$ 1,000.00
	Adult Use/Accessory - per year	\$ 2,000.00
<b>Alcohol Beverage Tasting Event Fee</b>		
	Alcohol Beverage Tasting Event - Lake Liquors - Two (2) hour limit- Per hour fee	\$ 75.00
<b>Animal Licensing/Fees</b>		
	Pet Pig License - BIENNIAL (every two years)	\$ 10.00
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
<b>Antenna Site Application</b>		
	Lease application for antennas on City's infrastructure	\$ 850.00
	Escrow will be determined by Consultant to proceed with the review of plans	
	All plans will reference a site lease agreement which will determine the monthly league payment due from the lessee	
<b>Assessments</b>		
	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
<b>Big Lake Fire Department - Maintenance Billing, includes snowplowing, streets &amp; equipment repairs, signs &amp; striping, sweeping, etc.</b>		
	Operator Fee Rate - per hour	\$ 42.78
	Materials used - i.e. salt/sand/asphalt/parts	Actual cost of product used
<b>Big Lake Township - Maintenance Billing, includes snowplowing, street repairs, signs &amp; striping, sweeping, etc.</b>		
	Operator Fee Rate - per hour	\$ 42.78
	Materials used - i.e. salt/sand/asphalt	Actual cost of product used
<b>Citations - Theft and/or Property Damage- If not paid will be submitted to collections</b>		
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
<b>Collection</b>		
	Recovery Service Fee	\$ 20.00
<b>Compost Site - Municipal Recycling Board (MRB)</b>		
MRB	Sherburne County Residential User one per family	No Fee
	Electronic Key-Card Replacement Fee	\$ 10.00
	Non Sherburne County Residents will no longer be able to utilize Sherburne County Sites	Not Allowed
<b>Dock License</b>		
560.03	Dock License per year	\$ 350.00
<b>Document Services - (includes sales tax)</b>		
	Bound Big Lake City Code Book	\$ 50.00
	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

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
 Adopted February 14, 2024; effective February 17, 2024  
 Amended: February 14, 2024

Code	Description	Amount
	Downtown Design Standards	\$ 5.00
	Map - Plat 11" x 14"	\$ 1.00
	Park Plan	\$ 15.00
<b>Events Permits</b>		
	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	
<b>False Alarm Fee - Alarm System - Police Department - At the discretion of the Police Chief</b>		
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
<b>Farmers Market</b>		
	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
	Famer Market Bags - Per Bag (includes sales tax)	\$ 2.00
	Farmers Market Application Fee Refunded	\$ 5.00
<b>Fire Box</b>		
	Fire box purchased	\$ 165.00
<b>Fire Inspecti</b>		
	Placeholder if service is approved	
	Business Fire Inspections - per business	\$ 50.00
	Single Family Rental Fire Inspections - per home	\$ 65.00
<b>Fireworks</b>		
396	Fireworks permit application fee	\$ 25.00
<b>Franchise Fee - Utilities</b>		
	Residential - Per Account Per Month	\$ 4.00
	Commercial - Per Account Per Month	\$ 8.00
<b>Food Unit Vendors - Mobile</b>		
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 to10 Day Permit (days do not need to be concurrent)	\$ 100.00
<b>Gambling</b>		
370.05	Investigation Fee - Lawful Gambling application	\$ 100.00
<b>Garden Plot</b>		
	Garden Plot Fee - per year	\$ 30.00
<b>Hunting Permits</b>		
530.01.4	Hunting on Privately Owned Property Permit	waived
<b>Hydrant Flush Maintenance - Owner is responsible for all repairs to hydrant</b>		
	Hydrant Flush Maintenance for Privately Owned Hydrants - yearly fee per hydrant	\$ 35.00
<b>Junked Autos</b>		
340.02	Special Use Permit - Junked Autos - 6 month	\$ 75.00
	One time 3 month extension	\$ 125.00
<b>Lakeside Park Vendor Permit - May-October</b>		
	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	
<b>Lake Mitchell Launch Access Keys -for City of Big Lake Residents only -</b>		
	City of Big Lake Residents only - per key	\$ 20.00
	Replacement key	\$ 20.00

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
 Adopted February 14, 2024; effective February 17, 2024  
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Code	Description	Amount
Late Fee	Late Payment Fee for non utility billing - Per Month	1.50%
<b>Liquor Licenses</b>		
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
	Permanent Expansion of Premises - per expansion of license premises	\$ 100.00
	Temporary License - per event	\$ 25.00
	Temporary License - per event - Club or Non-Profit License requests	waived
	Temporary Outdoor On-Sale Event	\$ 25.00
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
<b>Liquor Licenses Investigation Fee-New Liquor License Application</b>		
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
Mail Box Installation - permit must be filled out		no fee
	All mailbox locations and designs are subject to the City of Big Lake and Postmaster approval	
<b>Massage License</b>		
395	Massage Enterprise License - New	\$ 200.00
	Massage Therapist License - New	\$ 75.00
	Combination Massage Enterprise & Massage Therapist License - New	\$ 275.00
	Massage Enterprise License - Renewal	\$ 75.00
	Massage Therapist License - Renewal	\$ 25.00
	Combination Massage Enterprise & Massage Therapist License - Renewal	\$ 100.00
	Massage Enterprise & Therapist Investigation Background Check Fee (per person)	\$ 100.00
<b>Park Shelter</b>		
	Park Shelter Rental fee - per day - non refundable	\$ 30.00
<b>Parking Fines - if not paid in 30 days will be submitted to collections</b>		
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
<b>Parking Passes - includes sales tax</b>		
Seasonal Resident - Vehicle only - May through October (zip code is 55309)		\$ 10.00
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

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
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Code	Description	Amount
	Vehicle & Trailer <b>May through October</b>	\$ 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>	
<b>Peddler/Transient Merchant Permits</b>		
320.03	Peddler/Transient Merchant application	\$ 25.00
	Peddler/Transient Merchant Permits - per day/per person	\$ 10.00
	(No fee is required for Solicitor Registrations)	
	"No Soliciting" window clings - includes sales tax	\$ 3.00
<b>Police Department Fees</b>		
	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
<b>Police Lift Assist - Police Department - At the discretion of the Police Chief</b>		
	1st call	waived
	2nd call	\$ 250.00
	3rd and beyond call	\$ 500.00
	Police Yard Signs for Sale - includes sales tax <b>NO LONGER AVAILABLE</b>	\$ 10.00
<b>Property Violations - also see Assessments</b>		
	Snow Removal Violations plus contractor invoice - Per Property	\$ 163.00
	Weed/Grass Violation plus contractor invoice - Per Property	\$ 196.00
<b>Revolving Loan</b>		
	Revolving Loan Application Fee - EDA	1% of loan
<b>Rental Housing Registration</b>		
915.01	Single Family units - yearly	\$ 25.00
	Duplex units - yearly	\$ 25.00
910.07	Multifamily building containing three (3) dwelling units -yearly inspections	\$ 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
<b>Return Check</b>		
	Return check fee	\$ 30.00
<b>Right of Way</b>		
1400.1	Right of Way Permit Fee	\$ 150.00
	Right of Way Permit Escrow	\$ 3,000.00
<b>Room Rentals</b>		
	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
<b>Signs</b>		
1300	Permanent Sign Permit - Including Wall Mount and Pylon (could include multi-signs) - <b>each permit</b>	\$ 100.00
	Temporary Sign Permit- days allowed based on code - (plus escrow listed below) - <b>each permit</b>	\$ 50.00
	***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
<b>Small Wireless Facility Permit</b>		
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
<b>Snow Removal Violation</b>		
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

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
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Code	Description	Amount
	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
	<b>Police Department Staff - per hour</b>	
	Police Investigator	\$ 120.00
	Police Captain	\$ 160.00
	Police Officer	\$ 110.00
	Police Sergeant	\$ 120.00
	Police Chief	\$ 190.00
	<b>Public Work Staff - per hour</b>	
	Maintenance	\$ 80.00
	Fleet Mechanic	\$ 90.00
	Foreman	\$ 105.00
	Director/Superintendent	\$ 110.00
	<b>Equipment charge - per hour</b>	
	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
	Tractor	\$ 65.00
	Trailer	\$ 45.50
	Up-Armor Vehicle	\$ 120.00
	UAV/Robot	\$ 25.00
	Weed Whip	\$ 29.00
	<b>Equipment charge - per day</b>	
	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		

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
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Code	Description	Amount
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
<b>Tobacco License</b>		
350.03	Tobacco License per Calendar year	\$ 100.00
<b>THC - Cannabinoid Product Retailers</b>		
	Cannabinoid Products Retailer Licenses - place holder	TBD
<b>Trash Hauler</b>		
335.02	Trash Hauler License - Per Calendar Year	\$ 150.00
<b>Traveling Shows</b>		
310.01	Traveling Shows permit	\$ 25.00
<b>Temporary Structure</b>		
	Temporary Structure (Tent) Permit - approved by Fire Department - (could be multi tents)each permit	\$ 25.00
<b>Water Tower Lease Fee</b>		
	Water Tower lease fee	Per Individual Contract
<b>Weed/Grass Violation</b>		
510	Weed/Grass Violation plus contractor invoice and sales tax- Per Property -	\$ 196.00
<b>COMMUNITY DEVELOPMENT BUILDING FEES</b>		
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.
	\$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
	∅N Bldg Cod Expired Permit -Continue Work & Inspections of Project - investigation fee of original project	\$ 75.00



**2024 FEE SCHEDULE AMENDMENT 1**  
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Code	Description	Amount
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) Fee	\$ 50.00
	Land Alteration Permit (i.e. landscape, grading) Escrow	as determined by Engineer
	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) -	Use Building fee Schedule
	Mechanical (Remodel, Addition - Comm) -	Use Building fee Schedule
	Mechanical Plan Review Fee	50% of Permit Fee
	Moving Structure	\$ 100.00
	Moving Structure - Site Inspection	\$ 50.00
At the Building Official	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) -	Use Building fee Schedule
	Plumbing Commercial (Remodel, Addition) -	Use Building fee Schedule
	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 - includes replacement of water meter device on siding	\$ 180.00
	Swimming Pools - In ground	\$ 150.00
	Swimming Pools / Hot tubs	\$ 55.00
	Water Softener	\$ 50.00
	Water heater Replacement	\$ 50.00
	Window Replacement - Residential	\$ 100.00

Fee Refunds - Refund requests must be submitted in writing by permit applicant before any work has started. The applicant shall be responsible for 100% of plan review fee; all other fees may be refunded.

**COMMUNITY DEVELOPMENT 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

**COMMUNITY DEVELOPMENT LAND USE FEES (Planning, Zoning, Subdivision)**

<b>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.</b>	
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

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
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Code	Description	Amount
	Annexations - Commercial/Industrial	waived
	Annexation Escrows -Residential and Commercial/Industrial	\$ 500.00
	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 (\$2500/Unit for cash in-lieu of)
	Per state statute, this meets the requirement of Subd 2C, Nexus; which indicates that the fee must bear a rough proportionality to the need created by the proposed subdivision or development.	
	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	
	<del>Parking Pad Administrative Permit-SEE ZONING PERMIT</del>	\$ 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 Review - (plus escrow listed below)	\$ 300.00
	Site Plan Review Escrow	\$ 2,000.00
	Special Planning Commission Meeting	\$ 350.00
	**requested by developer and not one of regular scheduled meeting - fee covers cost of expense for extra meeting	
	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
	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:**

Code	Description	Amount
	<b>Water Rates - Residential</b>	
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
	<b>Water Rates - Multi-Family</b>	
	0 - 88,600 gallons monthly usage - Per 1,000 gallons	\$ 4.30

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
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Code	Description	Amount
	over 88,600 gallons monthly usage - Per 1,000 gallons	\$ 5.36
	Monthly Fixed Fee - IF LESS THAN 2" otherwise see charge under commercial based on meter size	\$ 15.63
	<b>Water Rates - Municipal</b>	
	All gallons monthly usage - Per 1,000 gallons	\$ 11.40
	Monthly Fixed Fee	\$ 19.65
	<b>Water Rates - Irrigation</b>	
	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
	<b>Water Rates - Commercial</b>	
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
	<b>Water Rates - Industrial (per Contract)</b>	
800.21	0 - 51,000 gallons monthly usage - Per 1,000 gallons - plus sales tax	\$ 4.10
	over 51,000 gallons monthly usage - Per 1,000 gallons - plus sales tax	\$ 4.56
	Monthly Fixed Fee -	\$ 416.55
	<b>Water Service Fees</b>	
	Water Access Charges (WAC)- anticipated daily use of water less than 25,000 gallons - Per Unit	\$ 3,585.00
	<i>Units will be determined by Building Official and/or Engineer, based on Met Council Formula. Credit will be given for prior WAC paid for property</i>	
	<i>WAC total charge is calculated utilizing the same unit charge per multiplier as per the Metropolitan Council Environmental Services (MCES) Sewer Availability Charge (SAC) Procedure Manual</i>	
	Water Access Charges (WAC)- for multi-tenant buildings greater than 4 units - Per Unit	\$ 2,200.00
	<i>Units will be determined by Building Official and/or Engineer, based on Met Council Formula. Credit will be given for prior WAC paid for property</i>	
	<i>WAC total charge is calculated utilizing the same unit charge per multiplier as per the Metropolitan Council Environmental Services (MCES) Sewer Availability Charge (SAC) Procedure Manual</i>	
	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
	<b>OPT - Out for Automatic Meter Reading - per month fee to have meter read by staff - fee to be determined once project is completed</b>	
	<b>**old meters will still be replaced with new meters during the 2024 Meter Replacement project</b>	
	Water Meters - Residential	\$ 469.00
	Water Meters - Commercial -can fluctuate depending on model and brand -based on size	
	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 Billing - yearly	\$ 40.00
	Water Meter Rental -water consumption use - billed at current residential rate per 1,000 gallons	\$ 4.30
	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

Fee Schedule – (continued)



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 Amended: February 14, 2024

Code	Description	Amount
	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)
	<b>Sewer Rates - Residential</b>	
810.17	Per 1,000 gallons of monthly water usage-summer months bills are based on Average of Nov - April water bills	\$ 9.17
	Monthly Fixed Fee	\$ 11.55
	<b>Sewer Rates - Multi - Family</b>	
810.17	Per 1,000 gallons of monthly water usage-summer months bills are based on Average of Nov - April water bills	\$ 9.17
	Monthly Fixed Fee	\$ 11.55
	<b>Sewer Rates - Municipal</b>	
810.17	Per 1,000 gallons of monthly water usage- summary months based on Nov - April average usage of water	\$ 11.63
	Monthly Fixed Fee	\$ 16.66
	<b>Sewer Rates - Commercial</b>	
810.17	Per 1,000 gallons of monthly water usage-summer months bills are based on Average of Nov - April water bills	\$ 9.17
	Monthly Fixed Fee	\$ 18.28
	<b>Sewer Rates - Industrial</b>	
810.17	Per 1,000 gallons of monthly water usage based on actual water usage	\$ 13.71
	Monthly Fixed Fee	\$ 28.72
	<b>Sewer Rates - Significant Industrial User (SIU) Charge w/o Treatment Agreement</b>	
	Per 1,000 gallons of monthly usage based on actual water usage - (double the current industrial rate)	\$ 27.42
	Monthly Fixed Fee (double the current industrial rate)	\$ 57.44
	<b>Brewery</b>	
810.17	Per barrel based on actual monthly production	\$ 4.27
	<b>Cargill Contract</b>	
	Flow	\$ 12.55
	BOD	\$ 0.29
	TSS	\$ 0.05
	TP	\$ 7.29
	Sewer Base Rate	\$ 31.02
	<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	
	Non-winter Residents: Usage will be based on 4,000 gallons	
	<b>Sewer Service Fees</b>	
	Sanitary Sewer Trunk Area Fee - Per Acre	\$ 5,330.00
	Septage/Solids Dumping - billed at current commercial sewer rates per 100/gallons	\$ 9.17
	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
	<i>Units will be determined by Building Official and/or Engineer, based on Met Council Formula. Credit will be given for prior SAC paid for property</i>	
	<i>SAC total charge is calculated utilizing the same unit charge per multiplier as per the Metropolitan Council Environmental Services (MCES) Sewer Availability Charge (SAC) Procedure Manual</i>	
	Sewer Access Charges (SAC)- for multi-tenant buildings greater than 4 units - Per Unit	\$ 3,235.00
	<i>Units will be determined by Building Official and/or Engineer, based on Met Council Formula. Credit will be given for prior SAC paid for property</i>	
	<i>SAC total charge is calculated utilizing the same unit charge per multiplier as per the Metropolitan Council Environmental Services (MCES) Sewer Availability Charge (SAC) Procedure Manual</i>	
	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

Fee Schedule – (continued)



**2024 FEE SCHEDULE AMENDMENT 1**  
 Adopted February 14, 2024; effective February 17, 2024  
 Amended: February 14, 2024

Code	Description	Amount
810.19	Sewer Late Charges - Per Monthly billing	10% or \$5, whichever is greater
	Sludge Processing Fee - per dry pound	\$ 0.65
	<b>Storm Sewer Service Fees</b>	
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

2024 Rates w 3% increase - Non Union  
 2024 Rates Police Union 3% Increase  
 2024 Rates Public Works Union 3% Increase

103.0% 2080 FT hours in year Night Shift/hr 1.05 Police Union Contract  
 103.0% 2080 Police On Call/day 25.00 Public Works Contract 3% between steps  
 103.0% 2080 Public Works Master Patrol 3% and 6% - Police Union Contract 6% between grades

GOVERNORS CAP  
 \$182,144

SEASONAL / PT EMPLOYEES		Hourly Range	1040 PT HOURS
Public Works	Parks Seasonal Attendants - Inly range - Just COLA	\$16 to \$20	10.85 2024 Minimum Wage
Public Works	Parks Lawn Care - Inly range - Just COLA	\$16 to \$20	Leap Year 2088 hours
Engineering	Intern	\$16 to \$20	

Between Grades 6% and between Steps 3%

Point	Department	Regular FT and PT Employees	STEP	PROPOSED FOR ADOPTION ON 12.14.22																
				Grade	Annual 1	Annual 2	Annual 3	Annual 4	Annual 5	Annual 6	Annual 7	Annual 8	Annual 9							
83	Liquor	Liquor Store Stook Clerk - PT -	2	16,871.40	17,377.54	17,883.68	18,389.82	18,895.96	19,402.10	19,908.24	20,414.38	20,920.52	21,426.66	21,932.80	22,438.94	22,945.08	23,451.22	23,957.36	24,463.50	
101	Liquor	Liquor Store Clerk - PT -	3	17,883.68	18,420.19	18,956.70	19,493.21	20,029.72	20,566.23	21,102.74	21,639.25	22,175.76	22,712.27	23,248.78	23,785.29	24,321.80	24,858.31	25,394.82	25,931.33	26,467.84
122	Liquor	Lead Liquor Store Clerk - PT	4	18,956.71	19,525.41	20,094.11	20,662.81	21,231.51	21,800.21	22,368.91	22,937.61	23,506.31	24,075.01	24,643.71	25,212.41	25,781.11	26,349.81	26,918.51	27,487.21	28,055.91
148	Liquor	Lead Liquor Store Clerk - FT	5	44,781.82	46,125.28	47,468.74	48,812.20	50,155.66	51,499.12	52,842.58	54,186.04	55,529.50	56,872.96	58,216.42	59,559.88	60,903.34	62,246.80	63,590.26	64,933.72	66,277.18
148	Finance	Receptionist - Not being used	6	47,472.41	48,896.59	50,320.77	51,744.95	53,169.13	54,593.31	56,017.49	57,441.67	58,865.85	60,290.03	61,714.21	63,138.39	64,562.57	65,986.75	67,410.93	68,835.11	70,259.29
190	Public Works	Administrative Assistant - Public Works	7	50,320.76	51,830.38	53,339.99	54,849.61	56,359.23	57,868.84	59,378.46	60,888.08	62,397.69	63,907.31	65,416.93	66,926.54	68,436.16	69,945.78	71,455.40	72,965.02	74,474.63
190	Community Dev	Administrative Assistant - Comm Dev	7	50,320.76	51,830.38	53,339.99	54,849.61	56,359.23	57,868.84	59,378.46	60,888.08	62,397.69	63,907.31	65,416.93	66,926.54	68,436.16	69,945.78	71,455.40	72,965.02	74,474.63
190	Community Dev	Code Inspector - Comm Dev - Not being used	7	50,320.76	51,830.38	53,339.99	54,849.61	56,359.23	57,868.84	59,378.46	60,888.08	62,397.69	63,907.31	65,416.93	66,926.54	68,436.16	69,945.78	71,455.40	72,965.02	74,474.63
190	Community Dev	Building Permit Tech/Admin Assist - Not being used	7	50,320.76	51,830.38	53,339.99	54,849.61	56,359.23	57,868.84	59,378.46	60,888.08	62,397.69	63,907.31	65,416.93	66,926.54	68,436.16	69,945.78	71,455.40	72,965.02	74,474.63
196	Public Works-Union	Streets/Parks Employee - Public Works I	8	53,360.81	54,940.83	56,520.85	58,100.87	59,680.89	61,260.91	62,840.93	64,420.95	66,000.97	67,580.99	69,161.01	70,741.03	72,321.05	73,901.07	75,481.09	77,061.11	78,641.13
200	Finance	Accounting Technician	8	53,360.81	54,940.83	56,520.85	58,100.87	59,680.89	61,260.91	62,840.93	64,420.95	66,000.97	67,580.99	69,161.01	70,741.03	72,321.05	73,901.07	75,481.09	77,061.11	78,641.13
200	Community Dev	Building Permit Technician - reclassified	8	53,360.81	54,940.83	56,520.85	58,100.87	59,680.89	61,260.91	62,840.93	64,420.95	66,000.97	67,580.99	69,161.01	70,741.03	72,321.05	73,901.07	75,481.09	77,061.11	78,641.13
200	Police	Police Specialist I - reclassified	8	53,360.81	54,940.83	56,520.85	58,100.87	59,680.89	61,260.91	62,840.93	64,420.95	66,000.97	67,580.99	69,161.01	70,741.03	72,321.05	73,901.07	75,481.09	77,061.11	78,641.13
205	Community Dev	Planning Technician	8	53,360.81	54,940.83	56,520.85	58,100.87	59,680.89	61,260.91	62,840.93	64,420.95	66,000.97	67,580.99	69,161.01	70,741.03	72,321.05	73,901.07	75,481.09	77,061.11	78,641.13
220	Public Works-Union	Water/Wastewater Operator I	8	53,360.81	54,940.83	56,520.85	58,100.87	59,680.89	61,260.91	62,840.93	64,420.95	66,000.97	67,580.99	69,161.01	70,741.03	72,321.05	73,901.07	75,481.09	77,061.11	78,641.13
225	Police	Police Specialist II	9	56,540.41	58,236.62	59,932.83	61,629.04	63,325.25	65,021.46	66,717.67	68,413.88	70,110.09	71,806.30	73,502.51	75,198.72	76,895.13	78,591.54	80,287.95	81,984.36	83,680.77
225	Public Works-Union	Streets/Parks Employee - Public Works II	9	56,540.41	58,236.62	59,932.83	61,629.04	63,325.25	65,021.46	66,717.67	68,413.88	70,110.09	71,806.30	73,502.51	75,198.72	76,895.13	78,591.54	80,287.95	81,984.36	83,680.77
225	Public Works-Union	Water/Wastewater Operator II	9	56,540.41	58,236.62	59,932.83	61,629.04	63,325.25	65,021.46	66,717.67	68,413.88	70,110.09	71,806.30	73,502.51	75,198.72	76,895.13	78,591.54	80,287.95	81,984.36	83,680.77
251	Finance	Accounting Clerk - Not being used	9	56,540.41	58,236.62	59,932.83	61,629.04	63,325.25	65,021.46	66,717.67	68,413.88	70,110.09	71,806.30	73,502.51	75,198.72	76,895.13	78,591.54	80,287.95	81,984.36	83,680.77
262	Police	Office Manager - Police - reclassified	10	59,932.83	61,730.81	63,528.79	65,326.77	67,124.75	68,922.73	70,720.71	72,518.69	74,316.67	76,114.65	77,912.63	79,710.61	81,508.59	83,306.57	85,104.55	86,902.53	88,700.51
264	Liquor	Assistance Liquor Store Manager - Exempt	10	59,932.83	61,730.81	63,528.79	65,326.77	67,124.75	68,922.73	70,720.71	72,518.69	74,316.67	76,114.65	77,912.63	79,710.61	81,508.59	83,306.57	85,104.55	86,902.53	88,700.51
270	Public Works-Union	Fleet Maintenance Worker	10	59,932.83	61,730.81	63,528.79	65,326.77	67,124.75	68,922.73	70,720.71	72,518.69	74,316.67	76,114.65	77,912.63	79,710.61	81,508.59	83,306.57	85,104.55	86,902.53	88,700.51
270	Community Dev	Recreation & Communication Coord - Exempt	10	59,932.83	61,730.81	63,528.79	65,326.77	67,124.75	68,922.73	70,720.71	72,518.69	74,316.67	76,114.65	77,912.63	79,710.61	81,508.59	83,306.57	85,104.55	86,902.53	88,700.51
275	Finance	Accounting Clerk/Deputy City Clerk - Exempt	10	59,932.83	61,730.81	63,528.79	65,326.77	67,124.75	68,922.73	70,720.71	72,518.69	74,316.67	76,114.65	77,912.63	79,710.61	81,508.59	83,306.57	85,104.55	86,902.53	88,700.51
325	Public Works-Union	Foreman - Parks & Streets	12	67,340.53	69,363.33	71,386.13	73,408.93	75,431.73	77,454.53	79,477.33	81,500.13	83,522.93	85,545.73	87,568.53	89,591.33	91,614.13	93,636.93	95,659.73	97,682.53	99,705.33
325	Public Works-Union	Foreman - Water/Wastewater	12	67,340.53	69,363.33	71,386.13	73,408.93	75,431.73	77,454.53	79,477.33	81,500.13	83,522.93	85,545.73	87,568.53	89,591.33	91,614.13	93,636.93	95,659.73	97,682.53	99,705.33
325	Police - Union	Police Officer	12.1	67,340.53	69,363.33	71,386.13	73,408.93	75,431.73	77,454.53	79,477.33	81,500.13	83,522.93	85,545.73	87,568.53	89,591.33	91,614.13	93,636.93	95,659.73	97,682.53	99,705.33
	Police - Union	Police Officer - Master Patrol 5 Points	12.3	69,363.33	71,411.57	73,459.81	75,508.05	77,556.29	79,604.53	81,652.77	83,701.01	85,749.25	87,797.49	89,845.73	91,894.17	93,942.61	95,991.05	98,039.49	100,087.93	102,136.37
	Police - Union	Police Officer - Master Patrol 10 Points	12.6	71,386.13	73,522.39	75,658.65	77,794.91	79,931.17	82,067.43	84,203.69	86,339.95	88,476.21	90,612.47	92,748.73	94,885.19	97,021.65	99,158.11	101,294.57	103,431.03	105,567.49
345	Police - Union	Police Investigator	13	71,386.13	73,522.39	75,658.65	77,794.91	79,931.17	82,067.43	84,203.69	86,339.95	88,476.21	90,612.47	92,748.73	94,885.19	97,021.65	99,158.11	101,294.57	103,431.03	105,567.49
	Police - Union	Police Investigator - Master Patrol 5 Points	13.3	73,522.39	75,728.06	77,933.73	80,139.40	82,345.07	84,550.74	86,756.41	88,962.08	91,167.75	93,373.42	95,579.09	97,784.76	100,000.00	102,205.67	104,411.34	106,617.01	108,822.68
	Police - Union	Police Investigator - Master Patrol 10 Points	13.6	75,663.82	77,933.73	80,203.64	82,473.55	84,743.46	87,013.37	89,283.28	91,553.19	93,823.10	96,093.01	98,362.92	100,632.83	102,902.74	105,172.65	107,442.56	109,712.47	111,982.38
345	Police - Union	Police Corporal - Not being used	13	71,386.13	73,522.39	75,658.65	77,794.91	79,931.17	82,067.43	84,203.69	86,339.95	88,476.21	90,612.47	92,748.73	94,885.19	97,021.65	99,158.11	101,294.57	103,431.03	105,567.49
355	Police - Union	Police K9 Officer	13	71,386.13	73,522.39	75,658.65	77,794.91	79,931.17	82,067.43	84,203.69	86,339.95	88,476.21	90,612.47	92,748.73	94,885.19	97,021.65	99,158.11	101,294.57	103,431.03	105,567.49
	Police - Union	Police K9 Officer - Master Patrol 5 points	13.3	73,522.39	75,728.06	77,933.73	80,139.40	82,345.07	84,550.74	86,756.41	88,962.08	91,167.75	93,373.42	95,579.09	97,784.76	100,000.00	102,205.67	104,411.34	106,617.01	108,822.68
	Police - Union	Police K9 Officer - Master Patrol 10 points	13.6	75,663.82	77,933.73	80,203.64	82,473.55	84,743.46	87,013.37	89,283.28	91,553.19	93,823.10	96,093.01	98,362.92	100,632.83	102,902.74	105,172.65	107,442.56	109,712.47	111,982.38
355	Administration	City Clerk - Exempt - Reclassified	14	75,663.82	77,933.73	80,203.64	82,473.55	84,743.46	87,013.37	89,283.28	91,553.19	93,823.10	96,093.01	98,362.92	100,632.83	102,902.74	105,172.65	107,442.56	109,712.47	111,982.38
383	Police - Non Union	Police Captain - Reclassified	14	72,060.78	74,222.60	76,384.42	78,546.24	80,708.06	82,869.88	85,031.70	87,193.52	89,355.34	91,517.16	93,678.98	95,840.80	98,002.62	100,164.44	102,326.26	104,488.08	106,649.90
405	Administration	City Clerk - Exempt	14	75,663.82	77,933.73	80,203.64	82,473.55	84,743.46	87,013.37											

# 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 42% - 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 Objection 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 capital asset purchases over the capitalization threshold. This threshold will also apply to leases of capital assets, including buildings, land, equipment, and subscription-based information technology arrangements where the City is a Lessor or a Lessee. 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.

**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.

## **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 Statue § 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 the 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.

## LEASE ACCOUNTING POLICY

### PURPOSE

To set the policies and procedures needed to gain control and efficiencies in the lease process to ensure the City of Big Lake properly and accurately accounts for leases in the City's financial statement beginning with the fiscal year ending December 31 2022, following GASB Statement 87.

Below are the policies that the City has put into place regarding the handling of leases. These policies are subject to change:

1. **Capitalization Threshold:** The City of Big Lake will capitalize any leases that have a present value of \$5,000 or more at the commencement date of the lease or the implementation date of this GASB statement. This threshold will apply to leases of capital assets, including buildings, land, and equipment where City is a Lessor or a Lessee.
2. **Discount Rate:** Unless otherwise noted in the lease agreement, the discount rate used to calculate the present value of the lease payments should be the City's incremental borrowing rate at the commencement of the lease or the implementation date of this GASB statement.
3. **Compiling Lease Agreements:**
  - a. Department Responsibility: City departments that maintain the information on the various leases should forward all lease agreements for their department to the City Finance Director
  - b. Finance Responsibility: The City Finance Director or designee should maintain a listing of the lease agreements received from departments for use in the lease reviews.
4. **Lease Reviews:** The City Finance Director will review the lease agreements and contracts to determine if they qualify as a lease under GASB Statement No. 87. \*

5. **Lease Entries for Annual Financial Report (AFR):** The City Finance Director will review the details of each lease to determine and make the appropriate lease entries in the City's AFR. The entries will be completed at the end of each fiscal year. \*

## **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 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](http://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**

<i>Revision</i>	<i>Dates</i>
<i>September 28, 2005</i>	
<i>February 25, 2015</i>	
<i>March 8, 2017</i>	
<i>February 12, 2018</i>	

**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 supply's 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.
- I. 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  
                      April 12, 2023  
                      November 08, 2023

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

## Process

On February 23, 2024, the Big Lake City Council and Staff Leadership Team convened a work session for the purpose of developing long-term strategies and short-term goals for the organization in 2024.

The process examined three primary levels of strategic planning - long-term vision, organizational values and expectations, and short-term goal setting. The group considered long-term vision elements and developed strategy statements that define that vision, followed by evaluating the present status of the City and organization to develop a goals list for Council and staff consistent with that vision. The participants engaged in discussion around a series of questions to consider areas of strength and weakness, along with potential impacts and opportunities on the horizon. Additionally, the group discussed and developed consensus around how the different functions of local government need to work to be successful, establishing organizational expectations and values.

The City Council will now consider the results of the session through the process of adopting its 2024 Strategic Plan.

## Long Term Vision

One of the primary outcomes of the Strategic Planning process is the development of a long-term vision. The vision is a description of the future the participants see for the community and the organization, often expressed in aspirational terms. The purpose of the vision is to establish a long-term direction that can be communicated both within the community and the organization, providing all stakeholders with an understanding of the leadership's direction. The vision is communicated both through a vision statement and a series of descriptive and detailed organizational strategy statements, labeled core strategies. The vision statement is meant to convey in brief the top priorities of the City's vision. The Core Strategy statements can be both the embodiment of the areas the organization values and the direction of its leadership. Accomplishing progress on the core strategies will bring the organization closer to achieving its vision and provide the areas in which more manageable, short-term goals can be derived.

Prior to the session, participants were asked to consider the characteristics and qualities they hoped would describe Big Lake and the organization in 2040. Participants individually shared their thoughts in writing in advance. The comments and input were collected and shared anonymously with the group in the first exercise of the session. The participants were given the opportunity to discuss the results of the pre-session work, identifying areas where they agreed or didn't agree with the ideas for the long-term vision of the City and organization.

The participants then reviewed a draft of a vision statement and core strategies based on input from this activity. The core strategies are action statements that identify the organization and City's long-term key areas of focus. The strategies provide consistent and stable organizational priorities for the years to come, and serve as organizational guideposts for day-to-day action, policy formation, and program decision-making. It is anticipated that the core strategies may be modified over the long-term, but generally all agreed as to the key priorities of the leadership team.

The core strategies are supported in this plan by strategic objectives. These objectives provide more specific action areas that the City's leadership team believes are integral to achieving success with the core strategies. Each objective addresses an internal or external area of action or improvement. The strategic objectives, combined with the core strategies, provide direction for all areas of leadership.

Following the presentation of draft core strategies and strategic objectives, the full group reviewed and discussed the body of work and modified the proposed statements of the Leadership Team's vision. Without objection and subject to further modification prior to adoption, the group agreed to the following draft vision statement, core strategies and strategic objectives:

## **Organizational Expectations and Values**

The second part of the session focused on how the organization desires to conduct its matters and how the different members of the leadership team interact with each other. Effective local governance requires respect and understanding of the difference in roles between the elected body, the City Council, and its professional staff. The City Council should focus on governance through establishing policy, providing direction, and acting on official matters before the City. Staff, through the City Administrator, focus on execution of services and implementation of Council directives. Understanding those roles and what each body provides for the other is important in setting the context for a strong, working relationship and good governance.

The Council and staff then discussed what each entity needs to provide in order for effective organization operation. These items define the organizational expectations for both the City Council and City staff.

## **Environmental Assessment**

Moving into the short-term actions phase, the session was highlighted by the process of conducting an environmental scan of the City and organization. This activity is designed to consider the present state of the external (community) and internal (organization) from a variety of perspectives. Again, in small group settings, participants were asked to consider its strengths, challenges, and explore trends and issues that face the City in the coming years. The scan provided the basis for the group's efforts later in the work session to develop the goals that will guide the organization in the coming years.

In its first assessment activity, the group was asked to consider all of the things that identify as strengths of Big Lake, both as a City and the organization itself. Participants were encouraged to think of projects, services, actions, and policies. After discussing the strengths, participants turned their attention towards reviewing City and organizational areas that need improvement. These items are areas that presently challenge the organization and City.

Following the assessment of its strengths and challenges, the group moved on to the final brainstorming activity - anticipating emerging trends or issues that may impact the City. Forecasting potential external changes or impacts is a key step in the process to help leadership anticipate pressures and opportunities that may arise. To guide this process, the participants followed a STEP model of analysis, thinking about trends and external impacts in the areas of socio-cultural, technical, economical, and political. Thinking about the ongoing opportunities and challenges in each of these areas provides a variety of important perspectives for the City in the coming years.

## Short-Term Goals

The third portion of the Strategic Planning process was to develop a short-term goals platform and workplan to guide the organization in the coming years. Participants were offered the opportunity to present draft goals that addressed any of the following objectives - short-term actions that lead to a core strategy or strategic objective, goals to address weaknesses, opportunities, or potential impacts discussed during the assessment process, or other goals that individual members viewed to be important for the City. The process encouraged the brainstorming of goals that were manageable, measurable, and attainable in 1-3 years.

Following the brainstorming process, a prioritization process was used to develop the following list of high priority and priority goals. Participants were given the ability to choose a limited number of brainstormed goals as their top priorities. As each participant's choices were collected, the draft goals were bunched into three categories. The categories and prioritization followed these guidelines:

- High Priority Goals - goals that were identified by at least three members of the City Council as top priority and also received support from City Staff.
- Opportunity Goals - goals that were identified as a top priority by at least one member of the City Council or a majority and received support from City Staff.

Other Brainstormed Goals - goals that did not have an initial priority ranking by both members of the City Council and staff and were not the top priority of at least three total members

## Next Steps

The next step in the goal setting process is to work within each of these short-term goals to develop action plans and the establishment of benchmarks to measure progress. One of the recommended steps is the identification of measurables, or benchmarks, to effectively evaluate the City's accomplishment of each goal. Developing measurable outcomes for each goal will also help in the development of action plans to reach the desired outcome. The goals should then be revisited from time-to-time as an accountability measure for both the Council and staff.

Additionally, finding ways to integrate the goals into the organizational processes also helps to develop success. Building on the methods in which Big Lake has been successful in the past is recommended, along with exploring new methods of keeping the goals on the forefront of the leadership team's efforts.

Following is the City of Big Lake Strategic Plan, which will be used and considered when making recommendations to council, this is the draft plan that will be addressed in May by the Council. It will be approved either as the draft indicates or with minor word changes.



# **City of Big Lake Strategic Plan - Draft**

## **Community Slogan**

Live Big!

## **Vision Statement**

Big Lake is a vibrant, active, and safe community that focuses on excellence in service while promoting balanced growth through responsible leadership.

## **Core Strategies and Strategic Objectives**

The City of Big Lake is committed to leading and guiding the City towards the following long-term Core Strategies and Strategic Objectives:

### **7. Fiscally Responsible**

- a. Look at every expenditure with a critical eye.
- b. Strategic decisions performed in the most cost-effective manner.
- c. Stick to basic core government responsibilities.
- d. Logical, transparent, prudent decisions not based on emotion.
- e. Short-term decisions that support long-term planning.

### **8. Safe, Welcoming Community**

- a. Support Public Safety personnel.
- b. Provide opportunities for progressive training and professional development.
- c. Retain and attract public safety personnel.
- d. Positive engagement – community outreach.
- e. Prioritize the equipment needed to serve to the best of our ability.
- f. Encourage opportunities for community gatherings to promote togetherness.

### **9. Engaged, Community-Centric**

- a. Promote engagement opportunities for all members of the community.
- b. Promote and encourage volunteerism.
- c. Provide opportunities for philanthropic actions and donations.
- d. Encourage connections with local organizations.
- e. Promote block parties and neighborhood gatherings.

## **10. Vibrant, Natural, and Variety of Amenities**

- a. Maintain and improve the quality of parks, lakes, and trails.
- b. Develop new uses and activities using parks and trails.
- c. Promote and encourage community organizations and activities.
- d. Promote beautification efforts and public art to complement natural resources.
- e. Develop more year-round activities.

## **11. Balanced Growth, Thriving Economy**

- a. Continued support of existing businesses and their needs while seeking new business development.
- b. Well-balanced commercial, industrial, and residential development.
- c. Thoughtful zoning to meet desire for balanced growth.
- d. Be proactive and flexible in community planning.

## **12. Responsible Leadership**

- a. Expect excellence and act with integrity.
- b. Base decisions on good policy.
- c. Be prepared, work as a team, disagree well, be flexible, and lead by example.
- d. Empower others and be accountable.
- e. Communicate often and be transparent.
- f. Cast a BIG vision and continue to champion progress.

# How the Assessor Estimates Your Market Value

MINNESOTA • REVENUE

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## 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 unallotment<sup>1</sup>. 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

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<sup>1</sup> 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 <sup>st</sup> \$500,000 <sup>1</sup> >\$500,000	1.0% 1.25	1.0% 1.25	No state tax
Non-homestead Residential: Single unit: 1 <sup>st</sup> \$500,000 <sup>1</sup> >\$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 <sup>st</sup> \$150,000 <sup>2</sup> >\$150,000	1.5 2.0	1.5 2.0	Subject to state levy (commercial-industrial rate)

Seasonal Recreational Residential: 1 <sup>st</sup> \$500,000 >\$500,000	1.0 1.25	1.0 1.25	Subject to state levy (seasonal- recreational rate)
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<sup>1</sup>First tier limit was \$72,000 for 1997, \$76,000 for 2000, and \$500,000 for 2002 and thereafter

<sup>2</sup>First 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](http://www.lmc.org/property-tax)



# 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.

$$\begin{aligned} & \text{Total Proposed Local Budget} \\ & - \text{All non-property tax revenue (state aid, fees, etc.)} \\ & = \text{Property tax revenue needed (levy)} \end{aligned}$$

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.

$$(\text{Taxable Market Value}) \times (\text{Class Rate}) = \text{Tax Capacity}$$

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.

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 2<sup>nd</sup> 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.  
$$[\text{levy}] / [\text{tax base}] = [\text{tax rate}]$$

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:

$$[\text{budget}] - [\text{all non-property tax revenues}] = [\text{levy}]$$

### 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 15<sup>th</sup> with the remaining half due October 15<sup>th</sup>. 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: 12,492 (2022 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](http://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](http://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](mailto: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](mailto: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](mailto:dwegeleben@biglakemn.org)

# Statistical Information

## TOP TAXPAYERS OF BIG LAKE CITY

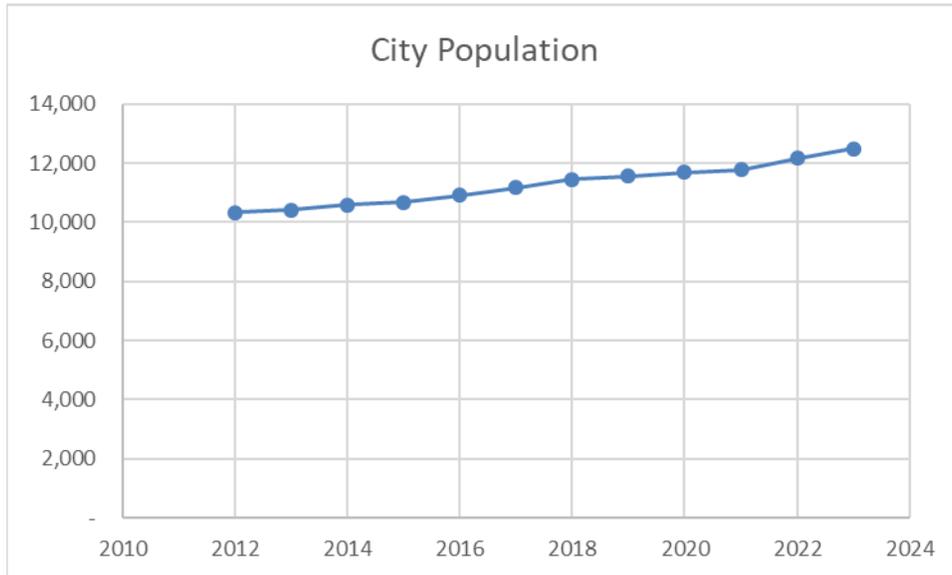
Name	2024 - Total Tax Rate Net Tax Capacity	15,067,404	Percentage of Total Net Tax Capacity
	Net Tax Capacity Total		
CARLSON DEVELOPMENT GROUP, LLC	247,070		1.64%
STATION ST APTS OF BIG LAKE LLLP	182,308		1.21%
NORTHERN STAR APARTMENTS LLC	125,400		0.83%
REMMELE ENGINEERING, INC	112,606		0.75%
BIG LAKE 2018, LLC	110,720		0.73%
KELLER LAKE ACQ LLC	91,175		0.61%
CARGILL KITCHENS	82,096		0.54%
LISI MEDICAL REMMELE INC	81,980		0.54%
NYSTROM RTC LLC	64,662		0.43%
CENTRACARE HEALTH SYSTEM	58,890		0.39%
MINNEGASCO PROPERTY ACCNTNG	56,336		0.37%
SHERBURNE PARK ESTATES LLP	51,510		0.34%
ALACRITY INVESTMENTS IV LLC	51,498		0.34%
PARAGON REAL ESTATE LLC	50,908		0.34%
SHIOTA, FRED I & JANE E	49,694		0.33%
GREAT RIVER ENERGY	46,248		0.31%
NORTHERN STATES POWER COMPANY - MN	46,144		0.31%
THE CROSSING II OF BIG LAKE LTD PTN	42,410		0.28%
TOWN SQUARE RESIDENTIAL SUITES LLC	41,363		0.27%
ARROW COMPONENTS CORPORATION	40,906		0.27%
CB MARKETPLACE CROSSING LP	39,848		0.26%
LAKEDALE TELEPHONE COMPANY	36,966		0.25%
BIG LAKE BUSINESS CENTER, LLC	35,608		0.24%
CAZ PROPERTIES, LLC	34,880		0.23%
MDI LIMITED PARTNERSHIP #69	34,028		0.23%
	<hr/>	1,815,254	12.05%

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:** 12,492

Source: MN State Demographers Office

**Median Age:** 31.7

Source: United States Census Bureau

**Households:** 4,263

Source: MN State Demographers Office

Statistical Information – (continued)

**Median Home Value:** \$266,600

Source: American Community Survey

**Average Household Income:** \$100,188

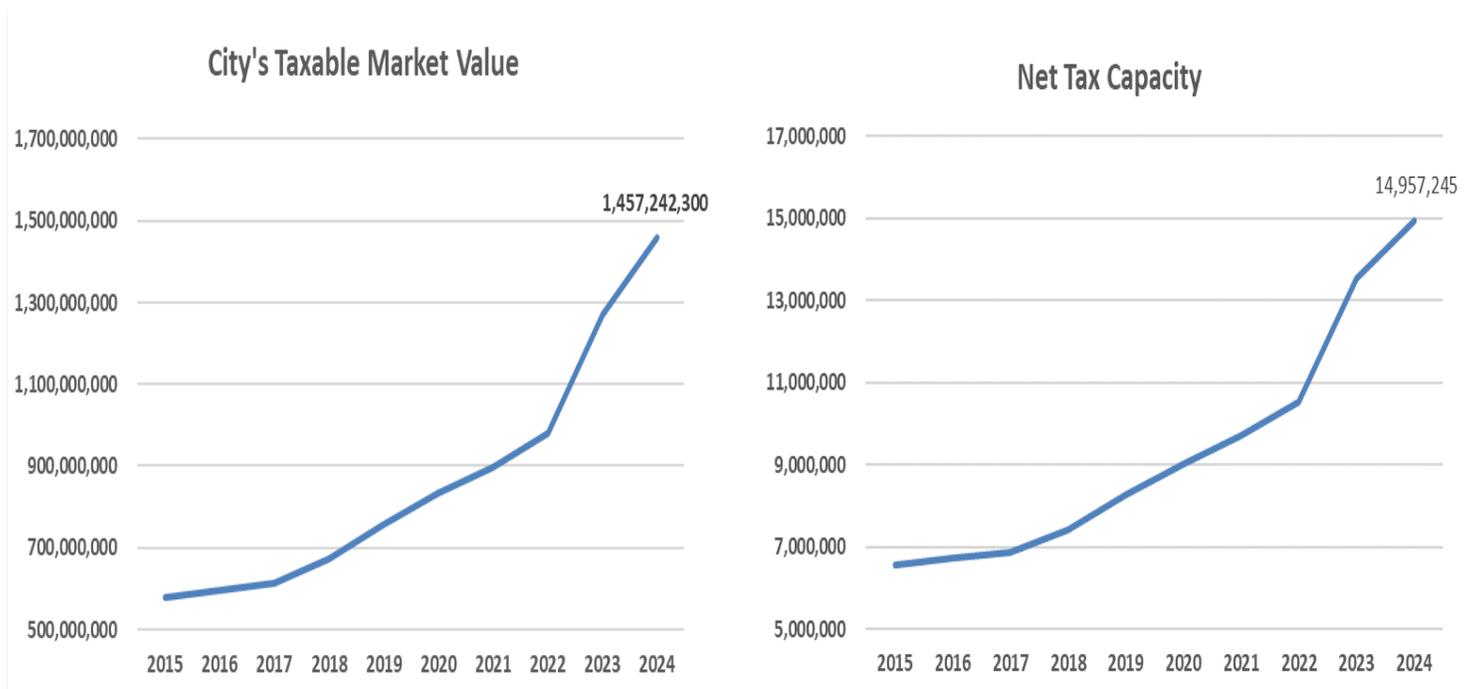
Source: American Community Survey

**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**

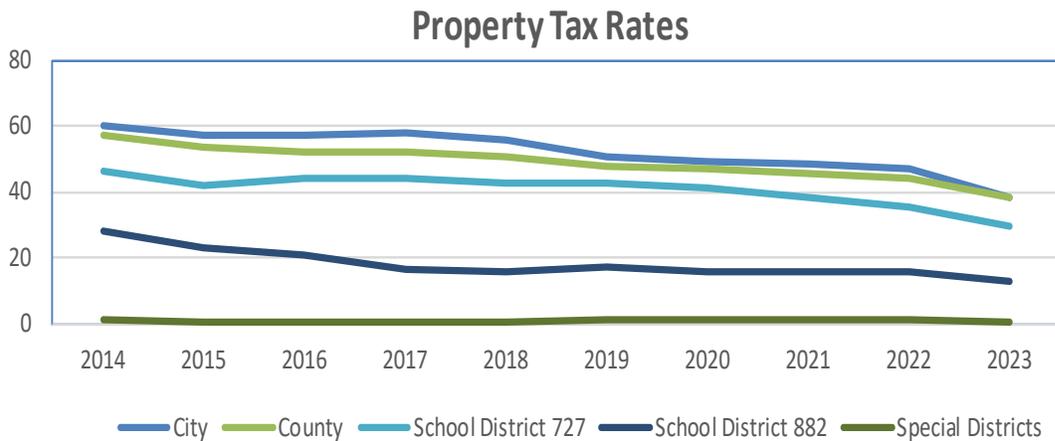


**PROPERTY TAX CAPACITY RATES - DIRECT AND OVERLAPPING GOVERNMENTS**

**LAST TEN FISCAL YEARS  
(PER \$1,000 OF TAX CAPACITY)**

(modified accrual basis of accountign)

Year Taxes Payable	City of Big Lake	Sherburne County	Overlapping Taxing Districts			Total (2) Direct and Overlapping With 727	Total (2) Direct and Overlapping With 882
			Big Lake School District No 727	Monticello School District No 882	Special Districts (1)		
2014	60.048	57.194	46.288	28.269	1.167	164.697	118.409
2015	57.518	53.968	42.077	22.882	0.305	153.868	111.791
2016	57.112	52.352	44.190	20.857	0.743	154.397	110.207
2017	57.936	52.077	44.163	16.242	0.726	154.902	110.739
2018	55.643	50.825	42.943	15.621	0.674	150.085	107.142
2019	50.898	47.899	42.767	16.972	1.574	143.138	100.371
2020	49.223	47.399	41.409	15.865	1.410	139.441	98.032
2021	48.471	45.810	38.240	15.390	1.341	133.862	95.622
2022	47.505	44.057	35.365	15.459	1.233	128.160	92.795
2023	38.545	38.612	29.868	12.865	0.960	107.985	90.982



- Note 1: Special Districts include Economic Development Authority (this began in 2014, Hospital District ended in 2013)
- Note 2: Information reflects total tax rates levied by each entity. Tax rates are expressed in terms of "net tax capacity". A property's tax capacity is determined by multiplying its taxable market value by a state determined class rate. Class rates vary by property type and change periodically based on state legislation. School districts have an additional tax rate that is based on the market value not the net tax capacity, this rate is not included in the total.

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

