

2020 PROPOSED LEVY

|  | 1%  |                                   | 102%                   |                        | 102%                   |                        | 100% (1% delq)       |                | 2020                   |                      |              | 2021                   |                      |              | 2022      |          |          |
|--|---|-----------------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|----------------|------------------------|----------------------|--------------|------------------------|----------------------|--------------|-----------|----------|----------|
|  | 103%  | 103% **new bond - LGA/GF Transfer | 103%                   | 103%                   | 102%                   | 102%                   | 100% (1% delq)       | 100% (1% delq) | % Change               | % Change             | % Change     | % Change               | % Change             | % Change     | % Change  | % Change | % Change |
|  | 2015  | 2016                              | 2017                   | 2018                   | 2019                   | 2020                   | Inc/(Dec)            | 2020           | 2021                   | Inc/(Dec)            | 2021         | 2022                   | Inc/(Dec)            | 2022         | Inc/(Dec) | 2022     |          |
| Total General Levy:  | \$ 2,282,465.00   | \$2,378,779.00                    | \$ 2,731,262.00        | \$ 2,899,510.00        | \$ 2,878,446.00        | \$ 3,291,711.00        | \$ 413,265.00        | 14.36%         | \$ 3,327,395.00        | \$ 35,684.00         | 1.08%        | \$ 3,722,459.00        | \$ 395,064.00        | 11.87%       |           |          |          |
| <b>Specials:</b>   |   |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| 2013B Taxable Tax Abatement Bonds                                | 148,040.00  | 143,084.00                        | -                      | -                      | -                      | -                      | -                    | -              | -                      | -                    | -            | -                      | -                    | -            | -         | -        |          |
| 2014A Go Tax Abatement Bonds - less rent                         | 36,063.00   | 23,573.00                         | 24,750.00              | 24,750.00              | 24,750.00              | 24,750.00              | -                    | 0.00%          | 24,750.00              | -                    | 0.00%        | 24,750.00              | -                    | 0.00%        |           | 0.00%    |          |
| 2016A GO Taxable Refunding Bonds TIF 1-4 (IFL) - IFL COULD BE GF |   |                                   | 286,536.00             | 249,925.00             | 242,857.00             | 207,976.00             | (34,881.00)          | -14.36%        | 209,203.00             | 1,227.00             | 0.59%        | 194,739.00             | (14,464.00)          | -6.91%       |           |          |          |
| <b>Debt:</b>   |   |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| 2010A GO Improvement Bonds                                       | 212,799.00  | 225,625.00                        | 210,000.00             | 200,689.00             | 132,981.00             | -                      | (132,981.00)         | -100.00%       | -                      | -                    | -            | -                      | -                    | -            | -         | -        |          |
| 2011A GO Improvement Bonds                                       | 140,000.00  | 140,000.00                        | 130,000.00             | 100,000.00             | 100,000.00             | 50,000.00              | (50,000.00)          | -50.00%        | -                      | (50,000.00)          | -100.00%     | -                      | -                    | -            | -         | -        |          |
| 2011B GO Improvement Bonds                                       | 153,294.00  | 335,000.00                        | 335,000.00             | 280,000.00             | 250,000.00             | 280,000.00             | 30,000.00            | 12.00%         | 330,000.00             | 50,000.00            | 17.86%       | 225,000.00             | (105,000.00)         | -31.82%      |           |          |          |
| 2012 GO Refunding Bonds  | 51,433.00   | -                                 | 15,000.00              | 15,000.00              | 15,000.00              | 15,000.00              | -                    | 0.00%          | 15,000.00              | -                    | 0.00%        | -                      | (15,000.00)          | -100.00%     |           |          |          |
| 2015A GO Refunding Bonds   | -   | 529,593.00                        | 247,453.00             | 229,780.00             | 313,348.00             | 300,811.00             | (12,537.00)          | -4.00%         | 344,775.00             | 43,964.00            | 14.62%       | 335,921.00             | (8,854.00)           | -2.57%       |           |          |          |
| 2016B GO Capital Improvement Plan Bonds                          |   |                                   | 59,926.00              | 56,516.00              | 54,976.00              | 59,637.00              | 4,661.00             | 8.48%          | 60,139.00              | 502.00               | 0.84%        | 59,351.00              | (788.00)             | -1.31%       |           |          |          |
| 2016C GO Crossover Refunding (2010A)                             |   |                                   |                        | 19,688.00              | 187,052.00             | 206,068.00             | 19,016.00            | 10.17%         | 241,763.00             | 35,695.00            | 17.32%       | 341,408.00             | 99,645.00            | 41.22%       |           |          |          |
| 2018A GO Improvement Bonds - use FF                              | <b>**pay w/franchise fee, or MSA &amp; LGA **FIRST LEVY 2019 (funds already in account) - will need to levy beginning 2025</b>              |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| 2020A GO Improvement Bonds - use FF                              | <b>**estimated levy would be \$248K - 3.9 million bond (using MSA cash for part of project) - FIRST LEVY 2020 - 2036 - 100k DED FRM LGA</b> |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| 2020A GO Improvement bonds -Payment from LGA                     |   |                                   |                        |                        |                        |                        |                      |                |                        | (100,000.00)         | (100,000.00) |                        | (150,000.00)         | (50,000.00)  |           | 50.00%   |          |
| 2022A GO Improvement Bonds - use FF                              | <b>**estimated levy would be \$249K - 2.8 million bond (using MSA cash for part of project) - FIRST LEVY 2022 -2037</b>                     |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| 2022A GO Improvement bonds -Payment from Franchise Fees          | <b>**estimated levy would be \$300K - 3.3 million bond (using MSA cash for part of project) - FIRST LEVY 2024 - 2039</b>                    |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| 2024A GO Improvement Bonds - use FF                              | <b>**estimated levy would be \$230K - 2.6 million bond (using MSA cash for part of project) - FIRST LEVY 2026 - 2041</b>                    |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| 2026A GO Improvement Bonds - use FF                              | <b>**estimated levy would be \$230K - 2.6 million bond (using MSA cash for part of project) - FIRST LEVY 2026 - 2041</b>                    |                                   |                        |                        |                        |                        |                      |                |                        |                      |              |                        |                      |              |           |          |          |
| EDA Levy   | 20,000.00   | 50,000.00                         | 50,000.00              | 50,000.00              | 130,000.00             | 130,000.00             | -                    | 0.00%          | 130,000.00             | -                    | 0.00%        | 130,000.00             | -                    | 0.00%        |           | 0.00%    |          |
| Total Debt & EDA Levy:   | \$ 1,506,393.00   | \$1,512,159.00                    | \$ 1,398,665.00        | \$ 1,276,348.00        | \$ 1,450,964.00        | \$ 1,274,242.00        | \$ (176,722.00)      | -12.18%        | \$ 1,480,630.00        | \$ 206,388.00        | 16.20%       | \$ 1,391,169.00        | \$ (89,461.00)       | -6.04%       |           |          |          |
| <b>Total Levy:</b>   | <b>\$ 3,788,858.00</b>  | <b>\$3,890,938.00</b>             | <b>\$ 4,129,927.00</b> | <b>\$ 4,175,858.00</b> | <b>\$ 4,329,410.00</b> | <b>\$ 4,565,953.00</b> | <b>\$ 236,543.00</b> | <b>5.46%</b>   | <b>\$ 4,808,025.00</b> | <b>\$ 242,072.00</b> | <b>5.30%</b> | <b>\$ 5,113,628.00</b> | <b>\$ 305,603.00</b> | <b>6.36%</b> |           |          |          |

STATEMENT OF REVENUES AND EXPENDITURES -  
SUMMARY BUDGET - GENERAL FUND

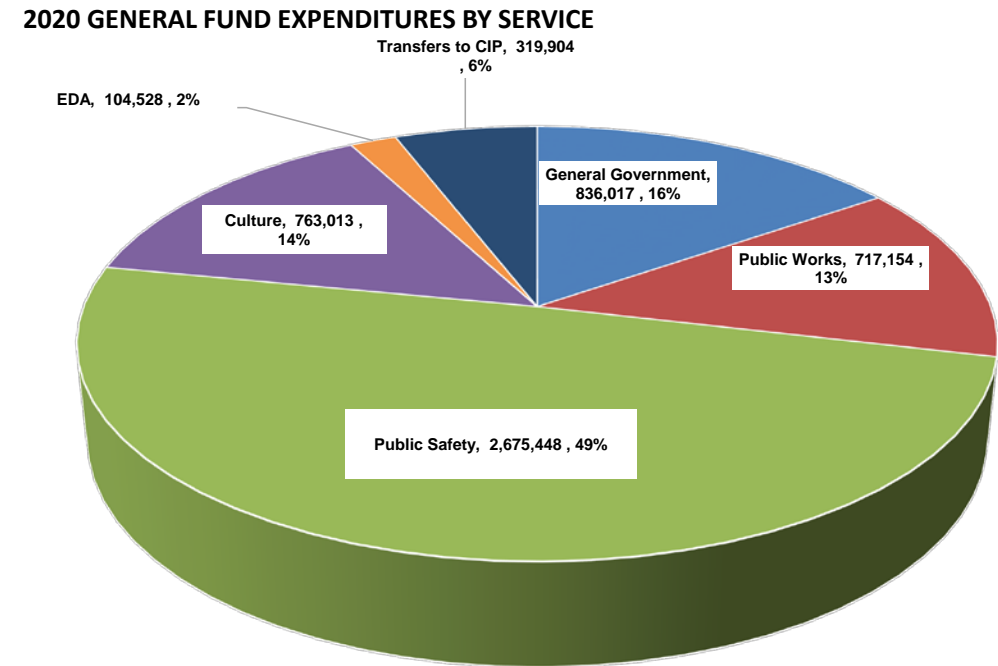
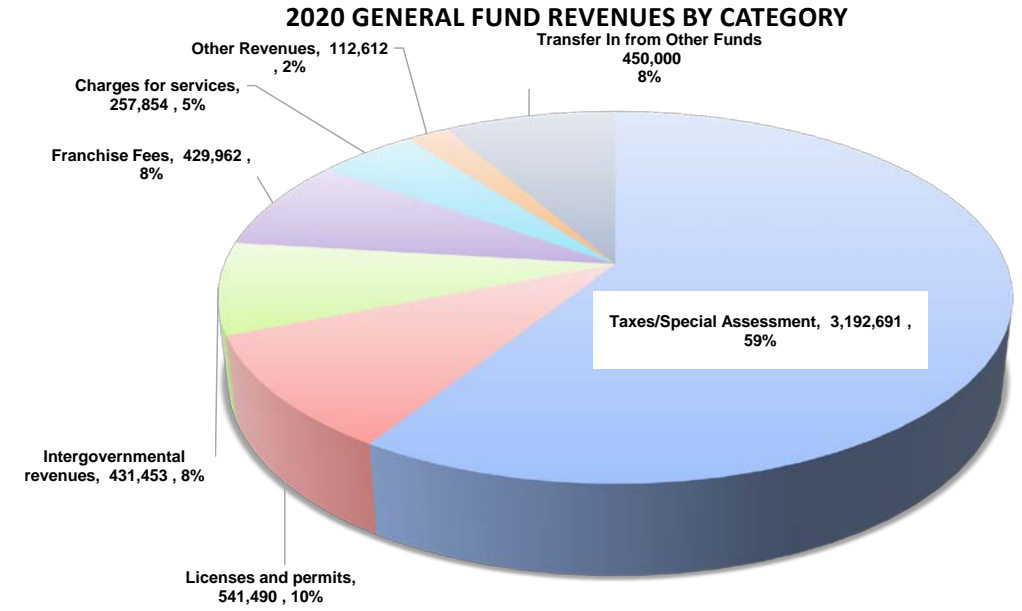
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2018, PERIOD TO DATE DECEMBER 11, 2019 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2019, 2020 AND 2021

|  | Actual           |                  | Budget           |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | 2017             | 2018             | 2019             | 2020             | +/- to last year | 2021             |
| <b>REVENUE</b>                               |                  |                  |                  |                  |                  |                  |
| Taxes  | \$ 2,625,717     | \$ 2,873,463     | \$ 2,717,153     | \$ 3,190,691     | \$ 473,538       | 3,221,160        |
| Special assessments                          | 2,149            | 2,955            | 500              | 2,000            | 1,500            | 2,000            |
| Licenses and permits                         | 646,793          | 554,781          | 364,100          | 541,490          | 177,390          | 578,250          |
| Intergovernmental revenues                   | 375,599          | 452,504          | 402,450          | 431,453          | 29,003           | 441,608          |
| Franchise Fees                               | 434,945          | 422,562          | 415,273          | 429,962          | 14,689           | 432,362          |
| Charges for services                         | 328,328          | 258,421          | 251,057          | 257,854          | 6,797            | 260,504          |
| Fines and forfeitures                        | 49,273           | 51,563           | 46,525           | 51,750           | 5,225            | 56,850           |
| Interest earnings                            | 37,181           | (30,464)         | 31,500           | 31,500           | -                | 31,500           |
| Contributions/Donations                      | 50,370           | 63,227           | 6,000            | 3,000            | (3,000)          | 3,000            |
| Miscellaneous revenue                        | 29,153           | 3,442            | 7,000            | 4,000            | (3,000)          | 4,000            |
| Transfer In from Other Funds                 | 300,000          | 375,000          | 600,000          | 450,000          | (150,000)        | 450,000          |
| Total Current year revenues                  | 4,879,508        | 5,027,454        | 4,841,558        | 5,393,700        | 552,143          | 5,481,234        |
| Prior year Donations - Designed Fund Balance | -                | 8,322            | 15,640           | 22,362           | 6,722            | 10,000           |
| <b>TOTAL GENERAL FUND REVENUES BUDGET</b>    | <b>4,879,508</b> | <b>5,035,776</b> | <b>4,857,198</b> | <b>5,416,062</b> | <b>558,865</b>   | <b>5,491,234</b> |

|  |                  |                  |                  |                  |                |                  |
|--|------------------|------------------|------------------|------------------|----------------|------------------|
| <b>EXPENDITURES</b>                    |                  |                  |                  |                  |                |                  |
| Mayor/Council                          | 33,885           | 34,445           | 33,773           | 34,171           | 398            | 34,195           |
| Planning and Zoning                    | 116,903          | 158,431          | 172,160          | 156,016          | (16,144)       | 166,210          |
| Elections                              | 1,226            | 15,703           | 1,400            | 24,550           | 23,150         | 1,800            |
| Administration and Finance             | 526,751          | 525,726          | 513,741          | 542,979          | 29,238         | 571,321          |
| IT - Computer/Software/Maintenance     | -                | -                | 77,786           | 78,300           | 514            | 95,331           |
| BLCSC                                  | 61,041           | 61,956           | 64,383           | 69,491           | 5,108          | 72,428           |
| EDA                                    | 139,539          | 169,693          | 120,222          | 104,528          | (15,694)       | 110,528          |
| Building Inspection                    | 242,875          | 186,684          | 195,566          | 204,529          | 8,963          | 218,001          |
| Engineering                            | 44,217           | 58,023           | 60,636           | 86,135           | 25,499         | 91,658           |
| Streets                                | 463,665          | 536,726          | 580,485          | 631,019          | 50,534         | 655,377          |
| Parks                                  | 472,846          | 497,759          | 532,231          | 590,739          | 58,508         | 649,308          |
| Police                                 | 1,590,136        | 1,776,234        | 1,865,962        | 2,054,458        | 188,496        | 2,175,577        |
| Fire                                   | 306,028          | 293,668          | 263,117          | 416,460          | 153,343        | 432,721          |
| Community - Recreation                 | 18,356           | 85,192           | 101,745          | 102,783          | 1,038          | 107,208          |
| Transfers out                          | 657,335          | 640,124          | 273,990          | 319,904          | 45,914         | 109,571          |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>4,674,802</b> | <b>5,040,364</b> | <b>4,857,198</b> | <b>5,416,062</b> | <b>558,865</b> | <b>5,491,235</b> |

|                                  |            |            |        |        |      |        |
|----------------------------------|------------|------------|--------|--------|------|--------|
| NET REVENUE OVER (UNDER) EXPENSE | \$ 204,706 | \$ (4,589) | \$ (0) | \$ (0) | \$ 0 | \$ (0) |
|----------------------------------|------------|------------|--------|--------|------|--------|

|   |              |              |              |              |  |           |
|---|--------------|--------------|--------------|--------------|--|-----------|
| Unassigned Fund Balance - Projected     | \$ 3,054,570 | \$ 3,049,981 | \$ 3,049,980 | \$ 3,049,980 |  | 3,049,980 |
| Percentage of Expenditures:             |              |              |              |              |  |           |
| Unassigned Fund Balance must remain 50% | 60.60%       | 62.79%       | 56.31%       | 55.54%       |  | 55.54%    |

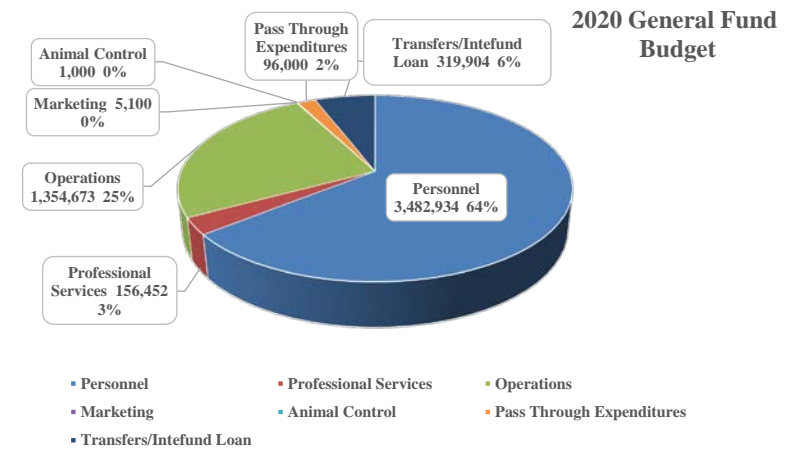


**City of Big Lake  
General Fund Expenditure Budget  
Summary by Category**

| Category:                 | 2019-2020           |                     |                     |                     |                     |                     |                     |                      |                   |               | % Change to Prior Year | 2022 Concept Budget | % Change to Prior Year | 2023 Concept Budget | % Change to Prior Year | 2024 Concept Budget | % Change to Prior Year |              |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------|------------------------|---------------------|------------------------|---------------------|------------------------|---------------------|------------------------|--------------|
|                           | 2013 Actual         | 2014 Actual         | 2015 Actual         | 2016 Actual         | 2017 Actual         | 2018 Actual         | 2019 Final Budget   | 2020 Proposed Budget | \$ Change         | % Change      |                        |                     |                        |                     |                        |                     |                        |              |
| Personnel                 | \$ 2,048,068        | \$ 2,155,592        | \$ 2,254,793        | \$ 2,557,455        | \$ 2,722,711        | \$ 2,904,953        | \$ 3,125,009        | \$ 3,464,934         | \$ 339,925        | 10.88%        | \$ 3,690,360           | 6.51%               | \$ 3,917,671           | 6.16%               | \$ 4,162,570           | 6.25%               | \$ 4,375,574           | 5.12%        |
| Personnel - Elections     | -                   | 8,517               | -                   | 11,381              | -                   | 10,773              | -                   | 18,000               | 18,000            | 100.00%       | -                      | -100.00%            | 18,000                 | 100.00%             | -                      | -100.00%            | 20,000                 | 100.00%      |
| Professional Services     | 186,975             | 173,303             | 260,855             | 142,582             | 110,443             | 105,243             | 140,853             | 156,452              | 15,599            | 11.07%        | 160,620                | 2.66%               | 160,846                | 0.14%               | 165,488                | 2.89%               | 165,835                | 0.21%        |
| Operations                | 973,819             | 1,010,650           | 989,146             | 1,016,865           | 1,070,486           | 1,261,592           | 1,217,346           | 1,354,673            | 137,327           | 11.28%        | 1,428,584              | 5.46%               | 1,504,388              | 5.31%               | 1,590,996              | 5.76%               | 1,616,567              | 1.61%        |
| Marketing                 | -                   | -                   | -                   | -                   | 3,588               | 3,911               | 3,000               | 5,100                | 2,100             | 70.00%        | 5,100                  | 0.00%               | 5,100                  | 0.00%               | 5,100                  | 0.00%               | 5,100                  | 0.00%        |
| Animal Control            | 2,301               | 1,593               | -                   | 858                 | 602                 | 858                 | 1,000               | 1,000                | -                 | 0.00%         | 1,000                  | 0.00%               | 1,000                  | 0.00%               | 1,000                  | 0.00%               | 1,000                  | 0.00%        |
| Pass Through Expenditures | 89,681              | 90,017              | 96,309              | 96,867              | 98,024              | 102,393             | 96,000              | 96,000               | -                 | 0.00%         | 96,000                 | 0.00%               | 96,000                 | 0.00%               | 96,000                 | 0.00%               | 96,000                 | 0.00%        |
| Interfund/Lease payment   | -                   | 5,280               | 4,305               | 12,668              | 11,614              | 10,517              | -                   | -                    | -                 | 0.00%         | -                      | 0.00%               | -                      | 0.00%               | -                      | 0.00%               | -                      | 0.00%        |
| Transfers to other Funds  | -                   | -                   | 1,342,477           | 494,593             | 657,335             | 640,124             | 273,990             | 319,904              | 45,914            | 16.76%        | 109,571                | -65.75%             | 107,571                | -1.83%              | 426,931                | 296.88%             | 424,931                | -0.47%       |
| <b>Total - Budget</b>     | <b>\$ 3,300,844</b> | <b>\$ 3,444,952</b> | <b>\$ 4,947,884</b> | <b>\$ 4,333,270</b> | <b>\$ 4,674,803</b> | <b>\$ 5,040,364</b> | <b>\$ 4,857,199</b> | <b>\$ 5,416,062</b>  | <b>\$ 558,865</b> | <b>11.51%</b> | <b>\$ 5,491,235</b>    | <b>1.39%</b>        | <b>\$ 5,810,576</b>    | <b>5.82%</b>        | <b>\$ 6,448,085</b>    | <b>10.97%</b>       | <b>\$ 6,705,006</b>    | <b>3.98%</b> |

| % of budget               | 2013    | 2014    | 2015    | 2016    | 2017    | 2018    | 2019    | 2020    | 2021    | 2022    | 2023    | 2024    |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Personnel                 | 62.05%  | 62.57%  | 45.57%  | 59.02%  | 58.24%  | 57.63%  | 64.34%  | 63.98%  | 67.20%  | 67.42%  | 64.56%  | 65.26%  |
| Personnel - Elections     | 0.00%   | 0.25%   | 0.00%   | 0.26%   | 0.00%   | 0.21%   | 0.00%   | 0.33%   | 0.00%   | 0.31%   | 0.00%   | 0.30%   |
| Professional Services     | 5.66%   | 5.03%   | 5.27%   | 3.29%   | 2.36%   | 2.09%   | 2.90%   | 2.89%   | 2.93%   | 2.77%   | 2.57%   | 2.47%   |
| Operations                | 29.50%  | 29.34%  | 19.99%  | 23.47%  | 22.90%  | 25.03%  | 25.06%  | 25.01%  | 26.02%  | 25.89%  | 24.67%  | 24.11%  |
| Marketing                 | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.08%   | 0.08%   | 0.06%   | 0.09%   | 0.09%   | 0.09%   | 0.08%   | 0.08%   |
| Animal Control            | 0.07%   | 0.05%   | 0.00%   | 0.02%   | 0.01%   | 0.02%   | 0.02%   | 0.02%   | 0.02%   | 0.02%   | 0.02%   | 0.01%   |
| Pass Through Expenditures | 2.72%   | 2.61%   | 1.95%   | 2.24%   | 2.10%   | 2.03%   | 1.98%   | 1.77%   | 1.75%   | 1.65%   | 1.49%   | 1.43%   |
| Interfund/Lease payment   | 0.00%   | 0.15%   | 0.09%   | 0.29%   | 0.25%   | 0.21%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   |
| Transfers to other Funds  | 0.00%   | 0.00%   | 27.13%  | 11.41%  | 14.06%  | 12.70%  | 5.64%   | 5.91%   | 2.00%   | 1.85%   | 6.62%   | 6.34%   |
|                           | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

|                         | 2017       | 2018   | 2019    | 2020    | 2021    | 2022    | 2023    | 2024    |
|-------------------------|------------|--------|---------|---------|---------|---------|---------|---------|
| ENGINEERING             | 23,889     | 19,602 | 15,000  | 14,500  | 11,500  | 9,500   | 9,500   |         |
| General Fund portion    | 12,499     | 12,403 | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   |         |
| Enterprise Fund portion | 11,390     | 7,199  | 8,000   | 7,500   | 4,500   | 2,500   | 2,500   |         |
| Computer Maintenance    |            |        |         |         |         |         |         |         |
| General Fund portion    |            | 16,928 | 35,000  | 36,000  | 36,720  | 37,454  | 38,203  |         |
| Enterprise Fund portion |            | 5,267  | 10,000  | 2,000   | 2,000   | 2,000   | 2,000   |         |
|                         |            | 22,195 | 45,000  | 38,000  | 38,720  | 39,454  | 40,203  |         |
| Water/Sewer             | 49,255     | 51,303 | 73,278  | 112,168 | 148,656 | 197,915 | 264,414 | 264,414 |
|                         |            | WATER  | 66,386  | 104,252 | 140,740 | 189,999 | 256,498 | 256,498 |
|                         |            | SEWER  | 5,632   | 7,916   | 7,916   | 7,916   | 7,916   | 7,916   |
| \$                      | 96,767.09  |        | 72,018  | 112,168 | 148,656 | 197,915 | 264,414 | 264,414 |
| \$                      | 111,767.09 |        | (1,260) | -       | 0       | (0)     | (0)     | 0       |

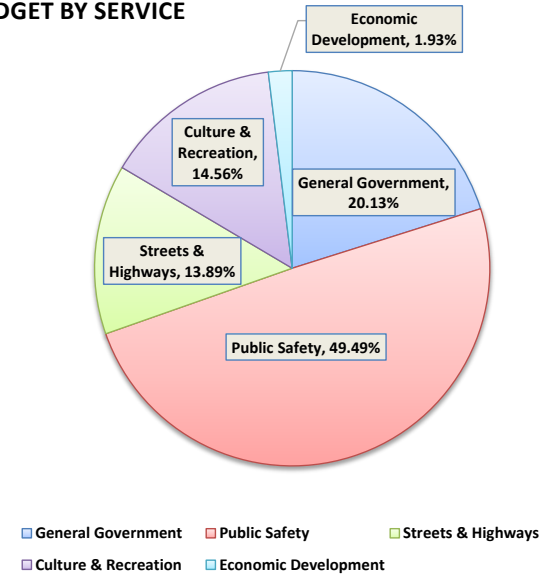


**City of Big Lake  
General Fund Expenditure Budget  
Summary by Service**

2020 PROPOSED BUDGET 11-26-19

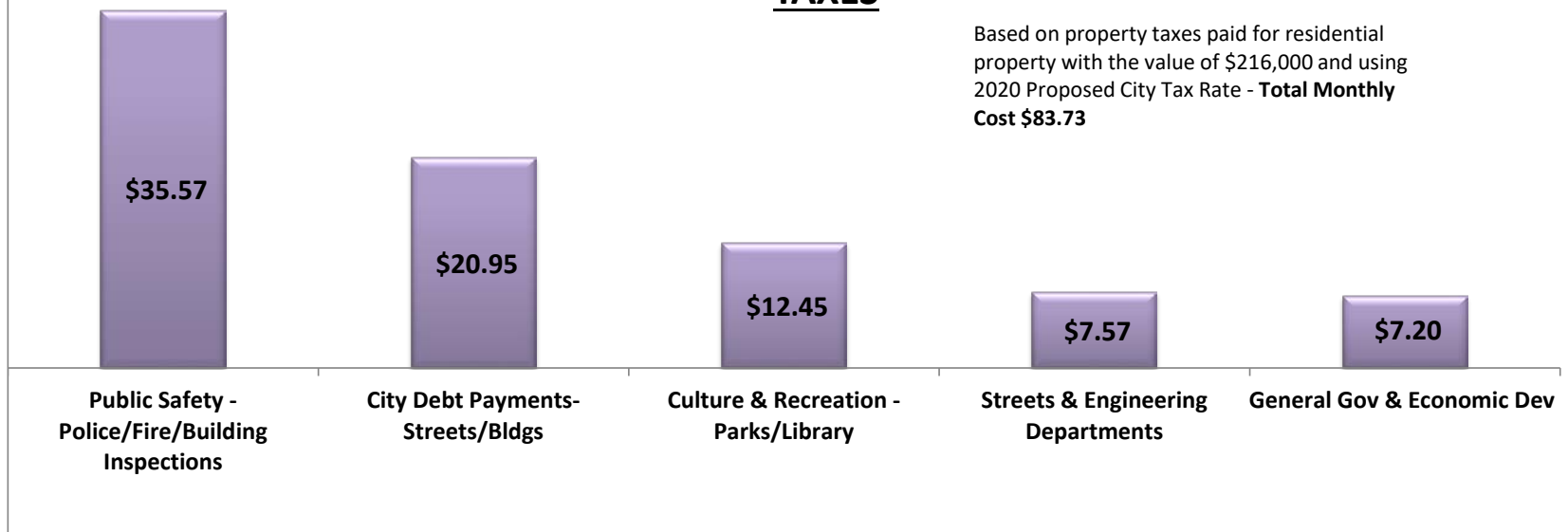
| Service                                       | 2019             | 2020             | 2019-2020      |               | % Total Budget | Reason for change  |
|---|------------------|------------------|----------------|---------------|----------------|--|
|   | Adopted Budget   | Proposed Budget  | \$ Change      | % Change      |                |  |
| <b><u>General Government</u></b>              |                  |                  |                |               |                |  |
| Mayor/Council                                 | 33,773           | 34,171           | 398            | 1.18%         |                |  |
| Planning                                      | 172,160          | 156,016          | (16,144)       | -9.38%        |                | Personnel (Step Increases + Insurance Increases)   |
| Elections                                     | 3,400            | 24,550           | 21,150         | 622.06%       |                | Election year in 2020  |
| Administration/Finance                        | 720,891          | 774,841          | 53,950         | 7.48%         |                | Personnel (Step Increases + Insurance Increases) - reduction in transfer                       |
| IT - Computer/Software                        | 85,786           | 101,700          | 15,914         | 18.55%        |                | Increase in transfer for Computer replacement fund   |
| <b><u>Total General Government</u></b>        | <b>1,016,010</b> | <b>1,091,278</b> | <b>59,353</b>  | <b>5.84%</b>  | <b>20.15%</b>  |  |
| <b><u>Public Safety</u></b>                   |                  |                  |                |               |                |  |
| Police  | 1,868,602        | 2,057,098        | 188,496        | 10.09%        |                | Personnel (Step Increases + Insurance Increases)+ new position                                 |
| Fire  | 269,617          | 419,460          | 149,843        | 55.58%        |                | Potential new position + increase pay for firefighters   |
| Building                                      | 195,566          | 204,529          | 8,963          | 4.58%         |                | Personnel (Step Increases + Insurance Increases)   |
| <b><u>Total Public Safety</u></b>             | <b>2,333,785</b> | <b>2,681,088</b> | <b>347,302</b> | <b>14.88%</b> | <b>49.50%</b>  |  |
| <b><u>Streets &amp; Highways</u></b>          |                  |                  |                |               |                |  |
| Engineering                                   | 60,636           | 86,135           | 25,499         | 42.05%        |                | Personnel (Step Increases + Insurance Increases)+ new position                                 |
| Streets                                       | 616,485          | 666,020          | 49,535         | 8.04%         |                | Personnel + increase in contractors hired  |
| <b><u>Total Streets &amp; Highways</u></b>    | <b>677,121</b>   | <b>752,156</b>   | <b>75,034</b>  | <b>11.08%</b> | <b>13.89%</b>  |  |
| <b><u>Culture &amp; Recreation</u></b>        |                  |                  |                |               |                |  |
| Parks   | 543,931          | 614,739          | 70,808         | 13.02%        |                | Personnel (Step Increases + Insurance Increases)   |
| BLCSC   | 64,383           | 69,491           | 5,108          | 7.93%         |                | Additional repairs and equipment needed  |
| Recreational-Community (Other)                | 101,745          | 102,783          | 1,038          | 1.02%         |                | Personnel -allocated 12% to Farmers Market Fund  |
| <b><u>Total Culture &amp; Recreation</u></b>  | <b>710,059</b>   | <b>787,013</b>   | <b>76,954</b>  | <b>10.84%</b> | <b>14.53%</b>  |  |
| <b><u>Economic Development</u></b>            |                  |                  |                |               |                |  |
|   | 120,222          | 104,528          | (15,694)       | -13.05%       | 1.93%          | Personnel -allocated 50% of Director Wages & Fringe to Big Lake Economic Development Authority |
| <b><u>Total General Fund Expenditures</u></b> | <b>4,857,198</b> | <b>5,416,062</b> | <b>558,865</b> | <b>11.51%</b> |                |  |

**2020 BUDGET BY SERVICE**



## MONTHLY HOUSEHOLD COST FOR CITY SERVICES FROM PROPERTY TAXES

Based on property taxes paid for residential property with the value of \$216,000 and using 2020 Proposed City Tax Rate - **Total Monthly Cost \$83.73**



## Taxes Help Maintain Our Quality Of Life



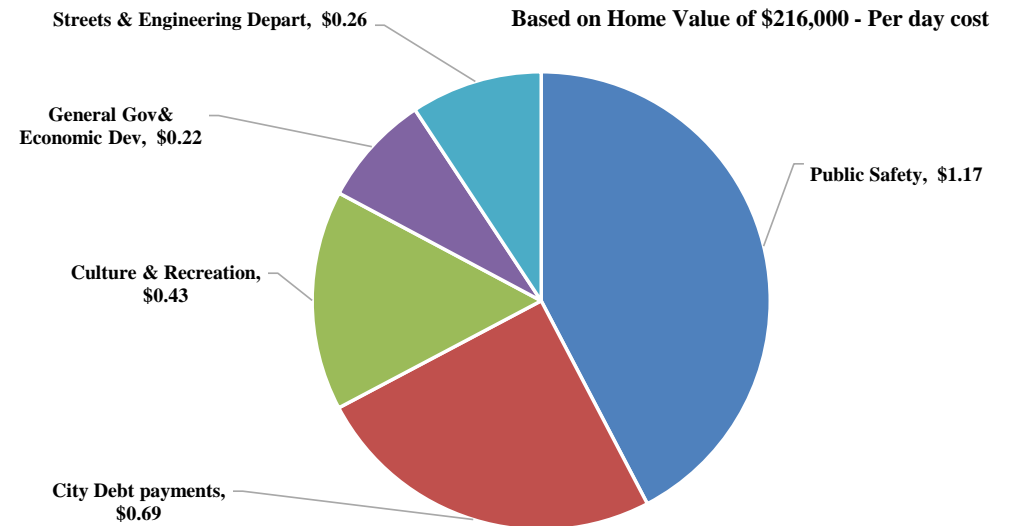
For the safety of our community it costs \$1.17 per day, less than the cost of an espresso



For the maintenance of the wonderful parks and lakes it costs \$0.43 per day, less than the cost of an ice-cream cone



For the great crew that keeps our street in order it costs \$0.26 per day

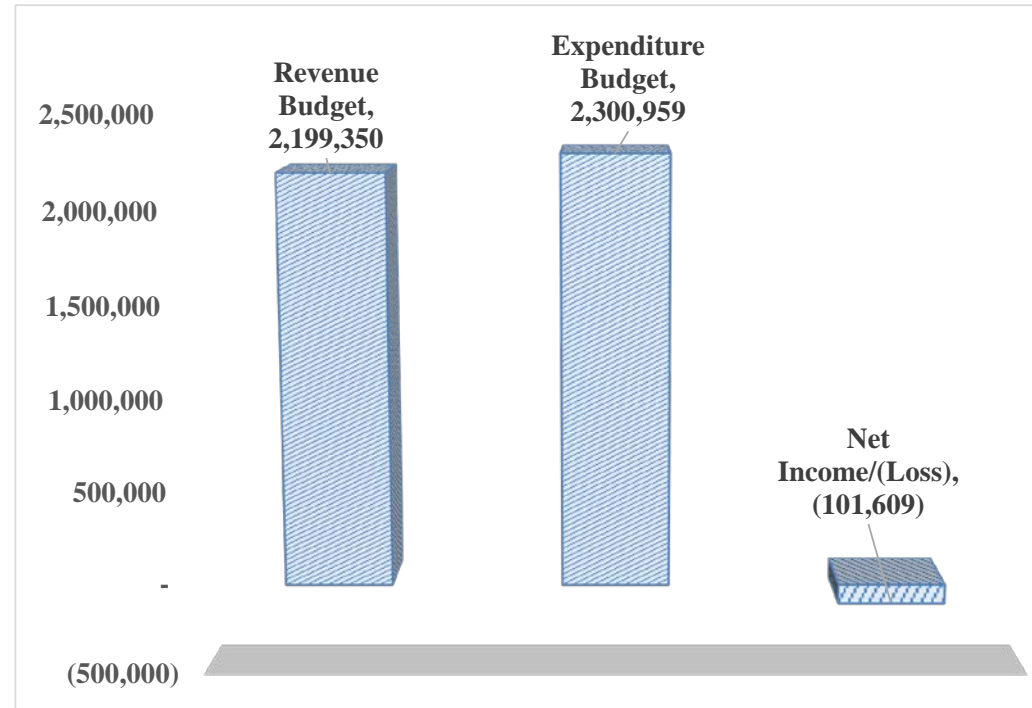


# Enterprise Funds - 2020 Final Budget

## Water Fund

|  | 2019<br>Budget      | 2020 Final<br>Budget | 2019 -2020         |              |
|--|---------------------|----------------------|--------------------|--------------|
|  |                     |                      | \$ Change          | % Change     |
| <b>Revenue Budget</b>                      |                     |                      |                    |              |
| Utilities Revenues                         | \$ 2,047,208        | \$ 2,196,341         | \$ 149,133         | 7.28%        |
| Other Revenues                             | 3,398               | 3,009                | (389)              | -11.45%      |
| <b>Total Revenues</b>                      | <b>\$ 2,050,606</b> | <b>\$ 2,199,350</b>  | <b>\$ 148,744</b>  | <b>7.25%</b> |
| <b>Expense Budget</b>                      |                     |                      |                    |              |
| Personnel                                  | \$ 612,013          | \$ 656,667           | \$ 44,654          | 7.30%        |
| Professional Services                      | 35,958              | 37,030               | 1,072              | 2.98%        |
| Operations                                 | 365,401             | 356,520              | (8,881)            | -2.43%       |
| Capital/Transfers                          | 41,000              | 159,525              | 118,525            | 289.09%      |
| Debt                                       | 177,009             | 157,156              | (19,853)           | -11.22%      |
| Depreciation                               | 866,000             | 934,061              | 68,061             | 7.86%        |
| <b>Total Expenses</b>                      | <b>\$ 2,097,381</b> | <b>\$ 2,300,959</b>  | <b>\$ 203,578</b>  | <b>9.71%</b> |
| <b>Net Income/(Loss) with Depreciation</b> | <b>\$ (46,775)</b>  | <b>\$ (101,609)</b>  | <b>\$ (54,834)</b> |              |
| <b>Projected Ending Cash</b>               | <b>\$ 695,738</b>   | <b>\$ 734,836</b>    | <b>\$ 39,097</b>   | <b>5.62%</b> |

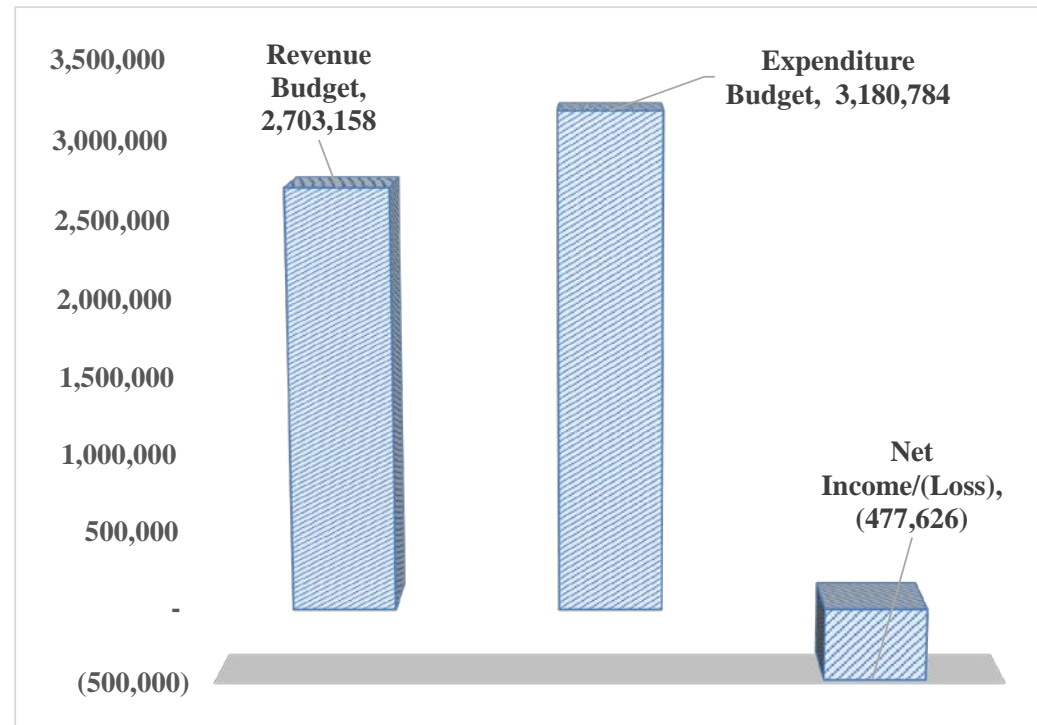
\*\*projected cash balance is after principal debt payments are made



## Sewer Fund

|  | 2019<br>Budget      | 2020 Final<br>Budget | 2019 -2020          |                |
|--|---------------------|----------------------|---------------------|----------------|
|  |                     |                      | \$ Change           | % Change       |
| <b>Revenue Budget</b>                      |                     |                      |                     |                |
| Utilities Revenues                         | \$ 2,432,641        | \$ 2,697,158         | \$ 264,517          | 10.87%         |
| Other Revenues                             | 6,000               | 6,000                | -                   | 0.00%          |
| <b>Total Revenues</b>                      | <b>\$ 2,438,641</b> | <b>\$ 2,703,158</b>  | <b>\$ 264,517</b>   | <b>10.85%</b>  |
| <b>Expense Budget</b>                      |                     |                      |                     |                |
| Personnel                                  | \$ 611,613          | \$ 656,247           | \$ 44,634           | 7.30%          |
| Professional Services                      | 27,408              | 27,250               | (158)               | -0.58%         |
| Operations                                 | 365,289             | 435,926              | 70,637              | 19.34%         |
| Capital/Transfers                          | 20,000              | 333,262              | 313,262             | 1566.31%       |
| Debt                                       | 362,753             | 330,504              | (32,249)            | -8.89%         |
| Depreciation                               | 1,366,158           | 1,397,595            | 31,437              | 2.30%          |
| <b>Total Expenses</b>                      | <b>\$ 2,753,221</b> | <b>\$ 3,180,784</b>  | <b>\$ 427,563</b>   | <b>15.53%</b>  |
| <b>Net Income/(Loss) with Depreciation</b> | <b>\$ (314,580)</b> | <b>\$ (477,626)</b>  | <b>\$ (163,046)</b> |                |
| <b>Projected Ending Cash</b>               | <b>\$ 659,607</b>   | <b>\$ 388,815</b>    | <b>\$ (270,792)</b> | <b>-41.05%</b> |

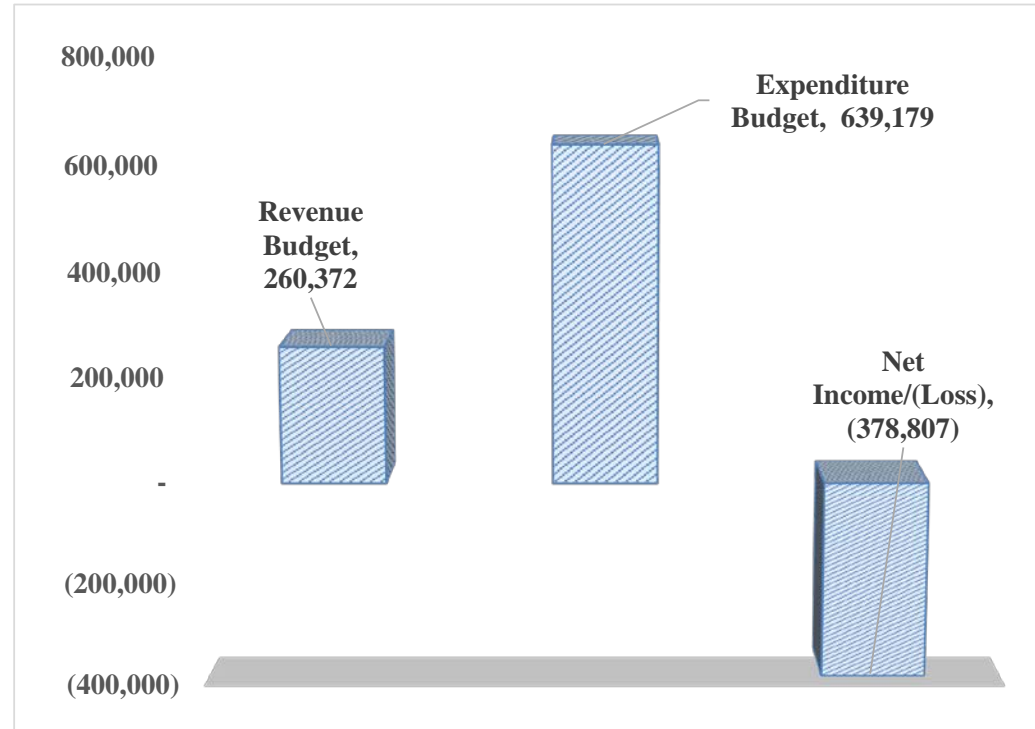
\*\*projected cash balance is after principal debt payments are made



## Storm Sewer Fund

|  | 2019<br>Budget      | 2020 Final<br>Budget | 2019 -2020          |                |
|--|---------------------|----------------------|---------------------|----------------|
|  |                     |                      | \$ Change           | % Change       |
| <b>Revenue Budget</b>                      |                     |                      |                     |                |
| Utilities Revenues                         | \$ 254,839          | \$ 257,872           | \$ 3,033            | 1.19%          |
| Other Revenues                             | 1,000               | 2,500                | 1,500               | 150.00%        |
| <b>Total Revenues</b>                      | <b>\$ 255,839</b>   | <b>\$ 260,372</b>    | <b>\$ 4,533</b>     | <b>1.77%</b>   |
| <b>Expense Budget</b>                      |                     |                      |                     |                |
| Personnel                                  | \$ 151,729          | \$ 145,343           | \$ (6,386)          | -4.21%         |
| Professional Services                      | 4,248               | 3,648                | (600)               | -14.12%        |
| Operations                                 | 23,058              | 30,411               | 7,353               | 31.89%         |
| Capital/Transfers                          | -                   | 182,500              | 182,500             | 100.0%         |
| Debt                                       | 39,641              | 39,641               | -                   | 0.00%          |
| Depreciation                               | 222,636             | 237,636              | 15,000              | 6.74%          |
| <b>Total Expenses</b>                      | <b>\$ 441,312</b>   | <b>\$ 639,179</b>    | <b>\$ 197,867</b>   | <b>44.84%</b>  |
| <b>Net Income/(Loss) with Depreciation</b> | <b>\$ (185,473)</b> | <b>\$ (378,807)</b>  | <b>\$ (193,334)</b> |                |
| <b>Projected Ending Cash</b>               | <b>\$ 289,011</b>   | <b>\$ 147,840</b>    | <b>\$ (141,171)</b> | <b>-48.85%</b> |

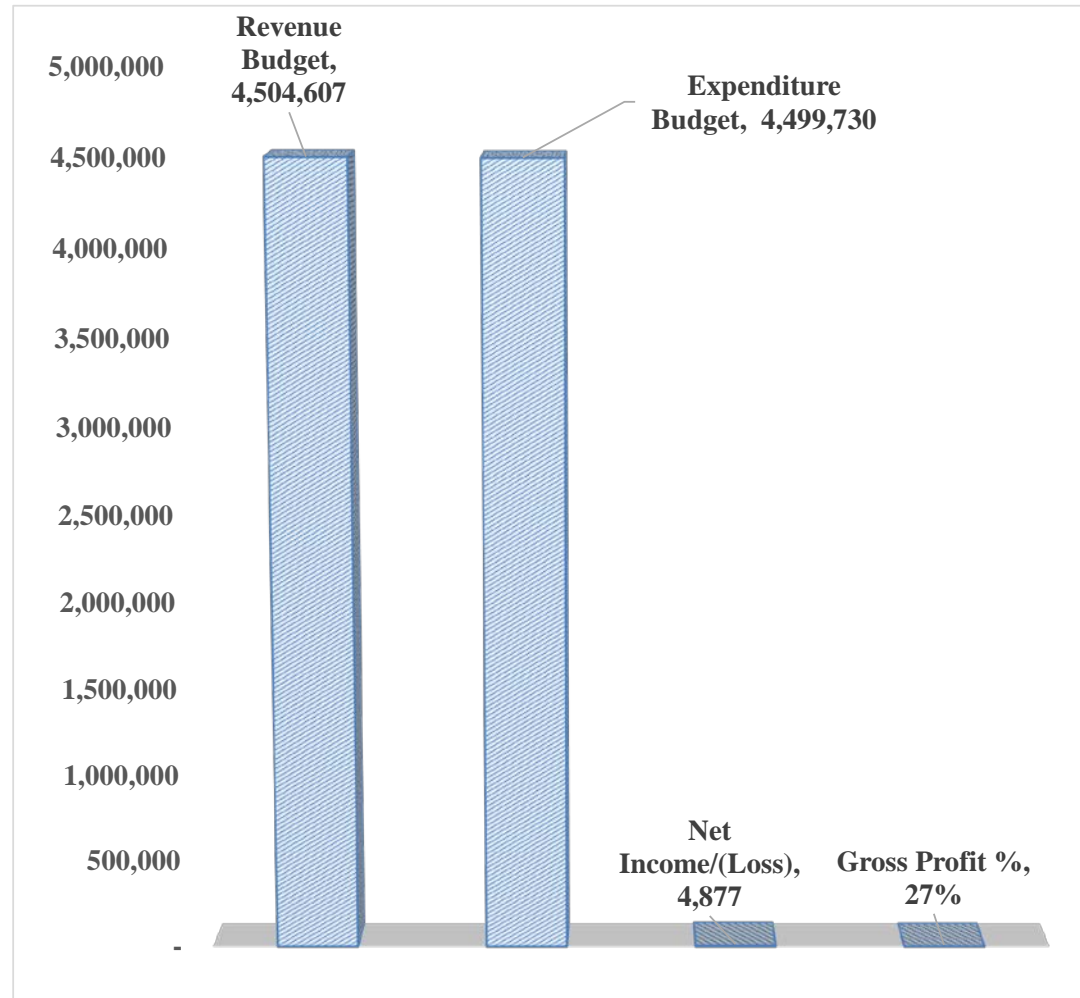
\*\*projected cash balance is after principal debt payments are made





## Liquor Store Fund

|  | 2019<br>Budget      | 2020 Final<br>Budget | 2019 -2020          |                |
|--|---------------------|----------------------|---------------------|----------------|
|  |                     |                      | \$ Change           | % Change       |
| <b>Sales</b>   |                     |                      |                     |                |
| Gross Sales  | \$ 4,694,225        | \$ 4,494,157         | \$ (200,068)        | -4.26%         |
| Cost of Sales  | 3,350,832           | 3,301,250            | (49,582)            | -1.48%         |
| <b>Gross Profit</b>  | <b>\$ 1,343,393</b> | <b>\$ 1,192,907</b>  | <b>\$ (150,486)</b> | <b>-11.20%</b> |
| <b>Gross Profit %</b>  | <b>29%</b>          | <b>27%</b>           |                     |                |
| <b>Revenue Budget</b>  |                     |                      |                     |                |
| Gross Sales  | \$ 4,694,225        | \$ 4,494,157         | \$ (200,068)        | -4.26%         |
| Other Revenues   | 9,162               | 10,450               | 1,288               | 14.06%         |
| <b>Total Revenues</b>  | <b>\$ 4,703,387</b> | <b>\$ 4,504,607</b>  | <b>\$ (198,780)</b> | <b>-4.23%</b>  |
|  | -                   | -                    | -                   |                |
| <b>Expense Budget</b>  |                     |                      |                     |                |
| Personnel  | \$ 490,187          | \$ 505,473           | \$ 15,286           | 3.12%          |
| Professional Services  | 6,044               | 5,700                | (344)               | -5.69%         |
| Operations   | 147,149             | 158,406              | 11,257              | 7.65%          |
| Cost of Sales  | 3,350,832           | 3,286,250            | (64,582)            | -1.93%         |
| Cost of Sales - Loyalty Club                                       | -                   | 15,000               | 15,000              | 100.00%        |
| Capital/Transfers  | 630,000             | 450,000              | (180,000)           | -28.57%        |
| Debt   | 12,408              | 10,901               | (1,507)             | -12.15%        |
| Depreciation   | 65,688              | 68,000               | 2,312               | 3.52%          |
| <b>Total Expenses</b>  | <b>\$ 4,702,308</b> | <b>\$ 4,499,730</b>  | <b>\$ (202,578)</b> | <b>-4.31%</b>  |
|  |                     |                      |                     |                |
| <b>Net Income/(Loss) with Depreciation</b>                         | <b>\$ 1,079</b>     | <b>\$ 4,877</b>      | <b>\$ 3,798</b>     |                |
|  |                     |                      |                     |                |
| <b>Projected Ending Cash</b>                                       | <b>\$ 898,301</b>   | <b>\$ 891,241</b>    | <b>\$ (7,060)</b>   |                |
|  |                     |                      |                     |                |
| **projected cash balance is after principal debt payments are made |                     |                      |                     |                |
| <b>Net profit before transfer</b>                                  | <b>\$ 454,877</b>   |                      |                     |                |
| <b>Net profit % before transfer</b>                                | <b>10%</b>          |                      |                     |                |



**Special Revenue Fund - Economic Development Authority - Levy \$130,000**

2019 - 2020

|   | <u>2017 Actual</u> | <u>2018 Actual</u> | <u>2019 Final Budget</u> | <u>2020 Proposed</u> | <u>\$ Change</u> | <u>% Change</u> |
|---|--------------------|--------------------|--------------------------|----------------------|------------------|-----------------|
| <b>Revenue Budget</b>                     |                    |                    |                          |                      |                  |                 |
| Property Taxes                            | \$ 49,933          | \$ 50,073          | \$ 129,200               | \$ 129,100           | \$ (100)         | -0.08%          |
| Intergovernmental                         | -                  | 1,000              | -                        | -                    | -                |                 |
| Lease/Rental                              | -                  | -                  | -                        | -                    | -                |                 |
| Loan Repayment Revenue                    | 53,073             | 1,000              | -                        | -                    | -                |                 |
| Loan Interest                             | 1,304              | -                  | -                        | -                    | -                |                 |
| Grants/Donations                          | -                  | 4,500              | -                        | -                    | -                |                 |
| Property Sales                            | -                  | 25,000             | -                        | -                    | -                |                 |
| Transfer In                               | -                  | -                  | -                        | 25,000               | 25,000           |                 |
| Refunds & Reimbursements                  | 500                | -                  | -                        | -                    | -                |                 |
| Interest Earned                           | 245                | 619                | 400                      | 800                  | 400              | 100.00%         |
| <b>Total - Revenues:</b>                  | <b>\$ 105,055</b>  | <b>\$ 82,192</b>   | <b>\$ 129,600</b>        | <b>\$ 154,900</b>    | <b>\$ 25,300</b> | <b>19.52%</b>   |
| <b>Expenditure Budget</b>                 |                    |                    |                          |                      |                  |                 |
| Personnel                                 | \$ -               | \$ -               | \$ 60,458                | \$ 63,796            | \$ 3,338         | 5.52%           |
| Professional Services                     | 10,266             | 11,587             | 8,500                    | 6,000                | (2,500)          | -29.41%         |
| Operations                                | 2,083              | 16,539             | 5,260                    | 54,075               | 48,815           | 928.04%         |
| Transfer Out                              | -                  | -                  | -                        | 46,362               | 46,362           |                 |
| Debt                                      | 5,127              | 3,927              | 1,377                    | 1,377                | -                | 0.00%           |
| <b>Total - Expenditures</b>               | <b>\$ 17,476</b>   | <b>\$ 32,053</b>   | <b>\$ 75,595</b>         | <b>\$ 171,610</b>    | <b>\$ 96,015</b> | <b>127.01%</b>  |
| <b>Excess Revenues/(deficit)</b>          | <b>\$ 87,579</b>   | <b>\$ 50,139</b>   | <b>\$ 54,005</b>         | <b>\$ (16,710)</b>   |                  |                 |
| <b>Projected Cash Flow Change</b>         | <b>2019</b>        | <b>2020</b>        | <b>2021</b>              | <b>2022</b>          | <b>2023</b>      | <b>2024</b>     |
|   | <b>55,810</b>      | <b>84,815</b>      | <b>43,105</b>            | <b>27,205</b>        | <b>28,776</b>    | <b>26,078</b>   |
| <b>Projected Excess Revenue/(deficit)</b> | <b>54,005</b>      | <b>(16,710)</b>    | <b>4,984</b>             | <b>1,570</b>         | <b>(2,697)</b>   | <b>18,841</b>   |
| <b>Interfun Loan Principal Payments</b>   | <b>(25,000)</b>    | <b>(25,000)</b>    | <b>(20,884)</b>          | <b>-</b>             | <b>-</b>         | <b>-</b>        |
| <b>Projected Ending Cash</b>              | <b>84,815</b>      | <b>43,105</b>      | <b>27,205</b>            | <b>28,776</b>        | <b>26,078</b>    | <b>44,919</b>   |

**Special Revenue Fund - Farmers Market**

2019 - 2020

|                                   | <u>2017 Actual</u> | <u>2018 Budget</u> | <u>2019 Final Budget</u> | <u>2020 Proposed</u> | <u>\$ Change</u> | <u>% Change</u> |
|-----------------------------------|--------------------|--------------------|--------------------------|----------------------|------------------|-----------------|
| <b>Revenue Budget</b>             |                    |                    |                          |                      |                  |                 |
| Transfer In Revenue - Admin       | \$ 11,000          | \$ -               | \$ -                     | \$ -                 | \$ -             |                 |
| Intergovernmental                 | 1,550              | 437                | -                        | -                    | -                |                 |
| Vendor Licenses                   | 1,315              | 1,475              | 2,000                    | 2,000                | -                | 0.00%           |
| Vendor Licenses - Winter          | 120                | 750                | 100                      | 200                  | 100              | 100.00%         |
| Donations from Organization       | 6,700              | 11,000             | 6,000                    | 8,000                | 2,000            | 33.33%          |
| Farmers Market Bages              | -                  | 47                 | -                        | 10                   | 10               |                 |
| Interest Earned                   | 116                | 295                | 10                       | 100                  | 90               | 900.00%         |
| Other Grant Proceeds              | 193                | 275                | 100                      | 200                  | 100              | 100.00%         |
| <b>Total - Revenues:</b>          | <b>\$ 20,994</b>   | <b>\$ 14,279</b>   | <b>\$ 8,210</b>          | <b>\$ 10,510</b>     | <b>\$ 2,300</b>  | <b>28.01%</b>   |
| <b>Expenditure Budget</b>         |                    |                    |                          |                      |                  |                 |
| Personnel                         | \$ 4,360           | \$ 917             | \$ 1,393                 | \$ 8,756             | \$ 7,363         | 528.36%         |
| Operations                        | 7,080              | 7,792              | 6,950                    | 9,160                | 2,210            | 31.80%          |
| <b>Total - Expenditures</b>       | <b>\$ 11,440</b>   | <b>\$ 8,709</b>    | <b>\$ 8,343</b>          | <b>\$ 17,916</b>     | <b>\$ (366)</b>  | <b>-4.38%</b>   |
| <b>Excess Revenues/(deficit)</b>  | <b>\$ 9,554</b>    | <b>\$ 5,570</b>    | <b>\$ (133)</b>          | <b>\$ (7,406)</b>    |                  |                 |
| <b>Projected Cash Flow Change</b> | <b>2019</b>        | <b>2020</b>        | <b>2021</b>              | <b>2022</b>          | <b>2023</b>      |                 |
|                                   | <b>15,642</b>      | <b>15,508</b>      | <b>8,102</b>             | <b>124</b>           | <b>(8,428)</b>   |                 |
| <b>Projected Income/Loss</b>      | <b>(133)</b>       | <b>(7,406)</b>     | <b>(7,978)</b>           | <b>(8,552)</b>       | <b>(9,161)</b>   |                 |
| <b>Projected Ending Cash</b>      | <b>15,508</b>      | <b>8,102</b>       | <b>124</b>               | <b>(8,428)</b>       | <b>(17,589)</b>  |                 |

City of Big Lake, Minnesota

2020 through 2024 - Summary by Department

| Dept                                    | 2020       | 2021      | 2022      | 2023       | 2024      | Totals     |
|---|------------|-----------|-----------|------------|-----------|------------|
| Administration/Finance                  | 352,033    | 150,000   | 140,000   | 125,000    | 125,000   | 892,033    |
| IT Department                           | 30,900     | 24,600    | 24,600    | 24,600     | 24,600    | 129,300    |
| Elections                               | -          | 2,000     | -         | 2,000      | -         | 4,000      |
| Big Lake Community Service Center       | -          | 6,000     | -         | -          | -         | 6,000      |
| Fire - City Portion only                | 163,833    | 210,833   | 711,133   | 299,300    | 142,500   | 1,527,599  |
| Police Department                       | 74,940     | 68,840    | 72,690    | 73,200     | 62,900    | 352,570    |
| Streets Department                      | 297,000    | 265,000   | 275,000   | 385,000    | 475,000   | 1,697,000  |
| Streets Improvements                    | 4,349,590  | -         | 2,627,241 | -          | 3,121,261 | 10,098,092 |
| Parks Department                        | 94,000     | 144,000   | 89,000    | 89,000     | 24,000    | 440,000    |
| Park Development- NOT CASH FUNDED       | 810,000    | 150,000   | 150,000   | 150,000    | 150,000   | 1,410,000  |
| Water Enterprise Fund                   | 3,473,000  | 23,000    | 23,000    | 23,000     | 23,000    | 3,565,000  |
| Sewer Enterprise Fund                   | 290,000    | 126,000   | 120,000   | 16,570,000 | 20,000    | 17,126,000 |
| Storm Sewer Enterprise Fund             | 157,500    | 7,500     | 7,500     | 7,500      | 7,500     | 187,500    |
| Liquor Store Enterprise Fund            | 8,000      | 19,000    | 25,000    | 97,000     | 50,000    | 199,000    |
| City Debt Payments                      | 5,041,784  | 4,426,319 | 4,488,226 | 4,680,309  | 4,363,600 | 23,000,238 |
| Total General Fund and Enterprise Funds | 15,142,580 | 5,623,092 | 8,753,390 | 22,525,909 | 8,589,361 | 60,634,332 |

City of Big Lake, Minnesota

2020 through 2024 - Summary by Funding Source

| Funding Source                    | 2020       | 2021      | 2022      | 2023       | 2024      | Totals     |
|-----------------------------------|------------|-----------|-----------|------------|-----------|------------|
| General Fund                      | 287,073    | 105,740   | 48,740    | 398,100    | 396,100   | 1,235,753  |
| CIP FUND                          | 148,874    | 49,000    | 552,400   | 72,000     | 25,000    | 847,274    |
| LGA                               | 715,633    | 720,533   | 711,283   | 600,000    | 457,900   | 3,205,349  |
| Bonds                             | 4,218,716  | -         | 2,627,241 | -          | 3,121,261 | 9,967,218  |
| Park Dedication - NOT CASH FUNDED | 810,000    | 150,000   | 150,000   | 150,000    | 150,000   | 1,410,000  |
| Water Operations                  | 73,000     | 23,000    | 23,000    | 23,000     | 23,000    | 165,000    |
| Revenue Bonds - Water             | 3,400,000  | -         | -         | -          | -         | 3,400,000  |
| Revenue Bonds - Sewer             | -          | -         | -         | 14,500,000 | -         | 14,500,000 |
| Sewer CIP                         | -          | -         | -         | 2,000,000  | -         | 2,000,000  |
| Sewer Operations                  | 290,000    | 126,000   | 120,000   | 70,000     | 20,000    | 626,000    |
| Storm Operations                  | 157,500    | 7,500     | 7,500     | 7,500      | 7,500     | 187,500    |
| Liquor Operations                 | -          | 15,000    | 25,000    | 25,000     | 25,000    | 90,000     |
| Debt - GF                         | 1,457,341  | 1,052,393 | 823,675   | 694,003    | 690,700   | 4,718,112  |
| Debt - WF                         | 580,082    | 580,129   | 579,846   | 579,235    | 579,295   | 2,898,587  |
| Debt - SF                         | 981,135    | 980,475   | 980,380   | 980,827    | 980,791   | 4,903,608  |
| Debt - SA                         | 153,026    | 152,799   | 152,538   | 152,243    | 152,913   | 763,519    |
| Debt - GF/EF                      | 1,670,000  | 1,389,412 | 1,390,294 | 1,404,620  | 1,164,790 | 7,019,116  |
| Debt - FCH                        | 200,200    | 271,111   | 561,493   | 869,381    | 795,111   | 2,697,296  |
| Total All Funding Sources         | 15,142,580 | 5,623,092 | 8,753,390 | 22,525,909 | 8,589,361 | 60,634,332 |

**LOCAL GOVERNMENT AID (LGA) - ALLOCATION BUDGET**

Projected Increase % 100.5% 100.5% 100.5% 100.5% 100.5% 100.5%

| Budget                        | 2016              | 2017              | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              | 2024              | 2025              |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| LGA                           | \$ 410,000        | \$ 543,623        | \$ 618,610        | \$ 622,696        | \$ 716,611        | \$ 720,194        | \$ 723,795        | \$ 727,414        | \$ 731,051        | \$ 734,706        |
| LGA - TO 198                  | -                 | -                 | 225,000           | 45,000            | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           |
| LGA - TO 199                  | 410,000           | 543,623           | 393,607           | 576,100           | 615,633           | 620,533           | 611,283           | 515,000           | 372,900           | 596,150           |
| <b>ALLOCATION PER SERVICE</b> |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| ADMIN                         | \$ 90,000         | \$ 85,000         | \$ 15,000         | \$ 23,000         | \$ 53,000         | \$ 25,000         | \$ 40,000         | \$ 25,000         | \$ 25,000         | \$ 25,000         |
| BLCS                          | 4,000             | 12,200            | 17,500            | 6,000             | -                 | 6,000             | -                 | -                 | -                 | -                 |
| BUILDING                      | -                 | -                 | 4,000             | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| ELECTION                      | 5,400             | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| ENGINEERING                   | -                 | -                 | 13,500            | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| FIRE                          | 62,250            | 100,000           | 31,000            | 50,500            | 160,833           | 210,833           | 178,733           | 299,300           | 142,500           | 211,150           |
| IT                            | -                 | -                 | -                 | -                 | 7,500             | 7,500             | 7,500             | 7,500             | 7,500             | 7,500             |
| PARKS                         | 136,000           | -                 | -                 | -                 | 60,000            | 100,000           | 45,000            | 65,000            | -                 | -                 |
| PLANNING                      | 3,000             | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| POLICE                        | 70,520            | 44,600            | 95,600            | 36,600            | 72,300            | 66,200            | 70,050            | 88,200            | 77,900            | 32,500            |
| STREETS                       | 6,000             | 260,000           | 210,000           | 460,000           | 262,000           | 205,000           | 270,000           | 30,000            | 120,000           | 320,000           |
| STREET PROJECTS - 198         |                   |                   | 75,000            | 45,000            | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           |
| PARKS/TRAIL PROJECT - 198     |                   |                   | 150,000           | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Total Allocated</b>        | <b>\$ 377,170</b> | <b>\$ 501,800</b> | <b>\$ 611,600</b> | <b>\$ 621,100</b> | <b>\$ 715,633</b> | <b>\$ 720,533</b> | <b>\$ 711,283</b> | <b>\$ 615,000</b> | <b>\$ 472,900</b> | <b>\$ 696,150</b> |
| Unallocated +/-               | 32,830            | 41,823            | 7,010             | 1,596             | 978               | (339)             | 12,512            | 112,414           | 258,151           | 38,556            |

**BIG LAKE FIRE DEPARTMENT  
JPA GENERAL OPERATIONS**

| Account                                      | Program              | Description  | 2019-2020                  |                           |                   |                         |                            |               |             | 2021<br>Concept<br>Budget | 2022<br>Concept<br>Budget | 2023<br>Concept<br>Budget | 2024<br>Concept<br>Budget |
|--|----------------------|--|----------------------------|---------------------------|-------------------|-------------------------|----------------------------|---------------|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
|  |                      |  | 2018<br>Approved<br>Budget | 2018<br>Revised<br>Budget | 2018<br>Actual    | 2019<br>Final<br>Budget | 2020<br>Proposed<br>Budget | \$<br>Change  | %<br>Change |                           |                           |                           |                           |
| 42210-210                                    | Fire Admin           | Operating Supplies - Admin                             | \$ 700                     | \$ 1,700                  | \$ 2,160          | \$ 1,700                | \$ 1,700                   | \$ -          |             | \$ 1,700                  | \$ 1,700                  | \$ 1,700                  | \$ 1,700                  |
| 42210-219                                    | Fire Admin           | Operating Supplies - Computers, Printers, Software     | 3,000                      | 3,000                     | -                 | 2,500                   | 2,500                      | (0)           | -0.01%      | 2,500                     | 2,500                     | 2,500                     | 2,500                     |
| 42210-240                                    | Fire Admin           | Small Tools & Minor Equipment                          | -                          | -                         | 2,052             | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42210-300                                    | Fire Admin           | Professional Services - 301-319                        | -                          | -                         | 48                | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42210-301                                    | Fire Admin           | Professional Services - Auditing & Accounting Service  | 6,000                      | 6,000                     | 2,500             | 10,500                  | 9,000                      | (1,500)       | -14.29%     | 10,500                    | 9,000                     | 10,500                    | 9,000                     |
| 42210-304                                    | Fire Admin           | Professional Services - Legal Fees                     | 800                        | 800                       | 902               | 800                     | 800                        | -             |             | 800                       | 800                       | 800                       | 800                       |
| 42210-306                                    | Fire Admin           | Professional Services - Personnel Testing & Recruiting | 5,000                      | 5,000                     | 3,000             | 5,000                   | 5,000                      | -             |             | 5,000                     | 5,000                     | 5,000                     | 5,000                     |
| 42210-309                                    | Fire Admin           | Professional Services - EDP, Software & Design         | -                          | -                         | 4,225             | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42210-321                                    | Fire Admin           | Communications - Telephone                             | 3,600                      | 3,600                     | 3,698             | 3,800                   | 3,000                      | (800)         | -21.05%     | 3,000                     | 3,000                     | 3,000                     | 3,000                     |
| 42210-322                                    | Fire Admin           | Communications - Postage                               | 25                         | 25                        | 204               | 300                     | 300                        | -             |             | 300                       | 300                       | 300                       | 300                       |
| 42210-341                                    | Fire Admin           | Advertising - Employment                               | 600                        | 600                       | 354               | 600                     | 600                        | -             |             | 600                       | 600                       | 600                       | 600                       |
| 42210-352                                    | Fire Admin           | Printing & Binding: General Notices & Public Infor     | -                          | -                         | 157               | 300                     | 300                        | -             |             | 300                       | 300                       | 300                       | 300                       |
| 42210-361                                    | Fire Admin           | Liability Insurance                                    | 10,103                     | 10,103                    | 7,064             | 10,406                  | 7,949                      | (2,457)       | -23.61%     | 8,346                     | 8,764                     | 9,202                     | 9,662                     |
| 42210-433                                    | Fire Admin           | Misc - Subscriptions/Dues                              | 1,300                      | 1,300                     | 980               | 1,300                   | 1,000                      | (300)         | -23.08%     | 1,000                     | 1,000                     | 1,000                     | 1,000                     |
| 42220-103                                    | Fire Fighting        | Wages  | 152,770                    | 152,770                   | 130,636           | 153,000                 | 158,306                    | 5,306         | 3.47%       | 167,548                   | 170,235                   | 173,900                   | 173,900                   |
| 42220-122                                    | Fire Fighting        | F.I.C.A./Medicare (er)                                 | 11,687                     | 11,687                    | 9,406             | 11,705                  | 12,110                     | 406           | 3.46%       | 12,817                    | 13,023                    | 13,303                    | 13,303                    |
| 42220-151                                    | Fire Fighting        | W/C Insurance  | 34,684                     | 34,684                    | 34,917            | 35,725                  | 38,677                     | 2,952         | 8.26%       | 40,611                    | 42,641                    | 44,773                    | 47,012                    |
| 42220-210                                    | Fire Fighting        | Operating Supplies - 211-219                           | -                          | 4,000                     | 2,195             | 4,000                   | 4,000                      | -             |             | 4,000                     | 4,000                     | 4,000                     | 4,000                     |
| 42220-212                                    | Fire Fighting        | Operating Supplies - Motor Fuel                        | 6,400                      | 6,400                     | 4,202             | 5,000                   | 5,000                      | -             |             | 5,000                     | 5,000                     | 5,000                     | 5,000                     |
| 42220-217                                    | Fire Fighting        | Operating Supplies -Fire Hose                          | 2,500                      | 2,500                     | 6,870             | 2,500                   | 7,000                      | 4,500         | 180.00%     | 7,000                     | 7,000                     | 7,000                     | 7,000                     |
| 42220-218                                    | Fire Fighting        | Operating Supplies - Fire Uniforms - Turnout Equipment | 12,300                     | 12,300                    | 14,941            | 15,000                  | 15,000                     | -             |             | 15,000                    | 15,000                    | 15,000                    | 15,000                    |
| 42220-220                                    | Fire Fighting        | Repair/Maintenance Supplies                            | -                          | -                         | -                 | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42220-221                                    | Fire Fighting        | Repair/Maintenance Supplies - Equip                    | -                          | -                         | -                 | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42220-240                                    | Fire Fighting        | Small Tools & Minor Equipment                          | 2,800                      | 12,800                    | 18,994            | 12,800                  | 15,000                     | 2,200         | 17.19%      | 15,000                    | 15,000                    | 15,000                    | 15,000                    |
| 42220-xxx                                    | Fire Fighting        | Repairs/Inspections                                    | -                          | -                         | -                 | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42220-530                                    | Fire Fighting        | Capital Outlay, Improvements other than Bldge          | -                          | -                         | 26,168            | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42220-550                                    | Fire Fighting        | Capital Outlay, Motor Vehicles                         | -                          | -                         | 3,262             | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42230-210                                    | Fire Prevention      | Operating Supplies - Fire Prevention                   | 4,000                      | 4,000                     | 4,905             | 4,000                   | 5,000                      | 1,000         | 25.00%      | 5,000                     | 5,000                     | 5,000                     | 5,000                     |
| 42230-331                                    | Fire Prevention      | Travel/Mileage - Fire Prevention                       | 200                        | 200                       | -                 | 200                     | 200                        | -             |             | 200                       | 200                       | 200                       | 200                       |
| 42230-341                                    | Fire Prevention      | Advertising - Fire Prevention                          | 400                        | 400                       | -                 | 800                     | 800                        | -             |             | 800                       | 800                       | 800                       | 800                       |
| 42230-410                                    | Fire Prevention      | Rentals  | -                          | -                         | 175               | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42240-210                                    | Fire Training        | Operating Supplies - meals for training                | -                          | -                         | -                 | -                       | 1,000                      | 1,000         | 100.0%      | 1,000                     | 1,000                     | 1,000                     | 1,000                     |
| 42240-240                                    | Fire Training        | Small Tools & Minor Equipment                          | 2,100                      | 2,100                     | 3,855             | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42240-331                                    | Fire Training        | Travel/Mileage - Fire Training                         | 400                        | 400                       | -                 | 800                     | 400                        | (400)         | -50.00%     | 400                       | 400                       | 400                       | 400                       |
| 42240-437                                    | Fire Training        | Training/Schools                                       | 17,500                     | 17,500                    | 12,835            | 20,500                  | 25,000                     | 4,500         | 21.95%      | 25,000                    | 25,000                    | 25,000                    | 25,000                    |
| 42250-323                                    | Fire Communication   | Communications - Pager/Radio                           | 6,000                      | 6,000                     | 16,217            | 6,000                   | 9,500                      | 3,500         | 58.33%      | 9,500                     | 9,500                     | 9,500                     | 9,500                     |
| 42260-220                                    | Fire Repair Services | Repair/Maintenance Supplies                            | 1,800                      | 1,800                     | 1,437             | 1,800                   | 3,500                      | 1,700         | 94.44%      | 3,500                     | 3,500                     | 3,500                     | 3,500                     |
| 42260-221                                    | Fire Repair Services | Repair/Maintenance Supplies - Equip                    | 25,000                     | 5,000                     | 3,979             | 5,000                   | 5,000                      | -             |             | 5,000                     | 5,000                     | 5,000                     | 5,000                     |
| 42260-222                                    | Fire Repair Services | Repair/Maintenance Supplies - Tires                    | 14,000                     | 14,000                    | 4,927             | 9,800                   | 9,800                      | -             |             | 9,800                     | 9,800                     | 9,800                     | 9,800                     |
| 42260-240                                    | Fire Repair Services | Small Tools & Minor Equipment                          | 2,000                      | 2,000                     | -                 | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42260-406                                    | Fire Repair Services | Repair/Inspections                                     | 9,500                      | 9,500                     | 15,048            | 15,000                  | 15,000                     | -             |             | 15,000                    | 15,000                    | 15,000                    | 15,000                    |
| 42270-305                                    | Medical Services     | Professional Services - Medical & Dental Fees (exams)  | 6,000                      | 6,000                     | 7,182             | 7,000                   | 7,000                      | -             |             | 7,000                     | 7,000                     | 7,000                     | 7,000                     |
| 42280-219                                    | Fire Stations/Bldgs  | Operating Supplies - Computers, Printers, Software     | -                          | -                         | -                 | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42280-220                                    | Fire Stations/Bldgs  | Repair/Maintenance Supplies                            | 13,000                     | 13,000                    | 12,714            | 5,000                   | 5,000                      | -             |             | 5,000                     | 5,000                     | 5,000                     | 5,000                     |
| 42280-323                                    | Fire Stations/Bldgs  | Communications - Pager/Radio                           | -                          | -                         | -                 | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42280-381                                    | Fire Stations/Bldgs  | Utility Services - Electricity                         | 8,400                      | 8,400                     | 7,666             | 7,000                   | 7,500                      | 500           | 7.14%       | 7,575                     | 7,651                     | 7,727                     | 7,805                     |
| 42280-382                                    | Fire Stations/Bldgs  | Utility Services - Water/Sewer Utilities               | 1,800                      | 1,800                     | 1,082             | 1,600                   | 1,664                      | 64            | 4.00%       | 1,731                     | 1,800                     | 1,872                     | 1,947                     |
| 42280-383                                    | Fire Stations/Bldgs  | Utility Services - Natural Gas                         | 14,100                     | 14,100                    | 7,026             | 9,000                   | 9,090                      | 90            | 1.00%       | 9,181                     | 9,273                     | 9,365                     | 9,459                     |
| 42280-384                                    | Fire Stations/Bldgs  | Utility Services -Sanitation/Garbage Removal           | 907                        | 907                       | 1,017             | 1,000                   | 1,000                      | -             |             | 1,000                     | 1,000                     | 1,000                     | 1,000                     |
| 42280-401                                    | Fire Stations/Bldgs  | Repairs/Maintenance - Contractual Bldg                 | 3,900                      | 8,900                     | 24,671            | 8,900                   | 8,900                      | -             |             | 8,900                     | 8,900                     | 8,900                     | 8,900                     |
| 42280-410                                    | Fire Stations/Bldgs  | Rentals  | -                          | -                         | 105               | -                       | -                          | -             |             | -                         | -                         | -                         | -                         |
| 42280-438                                    | Fire Stations/Bldgs  | Mowing   | 4,100                      | 4,100                     | 2,975             | 3,400                   | 3,400                      | -             |             | 3,400                     | 3,400                     | 3,400                     | 3,400                     |
| 42280-439                                    | Fire Stations/Bldgs  | Snowplowing  | 1,600                      | 1,600                     | -                 | 800                     | 800                        | -             |             | 800                       | 800                       | 800                       | 800                       |
| <b>Current Year Operational Expenditures</b> |                      |  | <b>\$ 390,976</b>          | <b>\$ 390,976</b>         | <b>\$ 413,551</b> | <b>\$ 384,536</b>       | <b>\$ 406,796</b>          | <b>22,260</b> | 5.79%       | <b>\$ 420,809</b>         | <b>\$ 424,886</b>         | <b>\$ 433,143</b>         | <b>\$ 434,588</b>         |

**BIG LAKE FIRE DEPARTMENT  
JPA REVENUES**

| Description  | 2018<br>Approved<br>Budget | 2018<br>Revised<br>Budget | 2018<br>Actual    | 2019<br>Final<br>Budget | 2020<br>Concept<br>Budget | 2019-2020        |              | 2021<br>Concept<br>Budget | 2022<br>Concept<br>Budget | 2023<br>Concept<br>Budget | 2023<br>Concept<br>Budget |
|--|----------------------------|---------------------------|-------------------|-------------------------|---------------------------|------------------|--------------|---------------------------|---------------------------|---------------------------|---------------------------|
|  |                            |                           |                   |                         |                           | \$<br>Change     | %<br>Change  |                           |                           |                           |                           |
| 36230 Contributions/Donations Donations from Organizations   | \$ 2,500                   | \$ 2,500                  | 54,048            | \$ 5,000                | \$ 5,000                  | \$ -             |              | \$ 5,000                  | \$ 5,000                  | \$ 5,000                  | \$ 5,000                  |
| 34202 Special Fire Protection Fire Protection Service -Big Lake Township less CIP  | 165,488                    | 169,488                   | 169,488           | 162,268                 | 170,265                   | 7,998            | 4.93%        | 177,272                   | 179,311                   | 183,439                   | 183,439                   |
| 34202 Special Fire Protection Fire Protection Service -City of Big Lake Less CIP   | 165,488                    | 169,488                   | 169,488           | 162,268                 | 170,265                   | 7,998            | 4.93%        | 177,272                   | 179,311                   | 183,439                   | 183,439                   |
| 34202 Special Fire Protection Fire Protection Service -Orrock Township   | 60,000                     | 60,000                    | 60,000            | 60,000                  | 66,265                    | 6,265            | 10.44%       | 66,265                    | 66,265                    | 66,265                    | 66,265                    |
| 33420 Insurance Prem Tax Insurance Proceeds & Dividends  | 1,000                      | 1,000                     | -                 | 500                     | 500                       | -                |              | 500                       | 500                       | 500                       | 500                       |
| 36100 Misc Revenue Miscellaneous Revenue   | 100                        | 100                       | -                 | 100                     | 100                       | -                |              | 100                       | 100                       | 100                       | 100                       |
| 36100 Misc Revenue Training Reimbursement  | -                          | -                         | 13,160            | 3,000                   | 1,000                     | (2,000)          | -66.67%      | 1,000                     | 1,000                     | 1,000                     | 3,000                     |
| <b>Current Year Revenues</b>   | <b>\$ 394,576</b>          | <b>\$ 402,576</b>         | <b>\$ 466,184</b> | <b>\$ 393,136</b>       | <b>\$ 413,396</b>         | <b>\$ 20,260</b> | <b>5.15%</b> | <b>\$ 427,409</b>         | <b>\$ 431,486</b>         | <b>\$ 439,743</b>         | <b>\$ 441,743</b>         |
| <b>Projected Excess Revenues (Rev - Expd)</b>  | <b>\$ 3,600</b>            | <b>\$ 11,600</b>          | <b>\$ 52,633</b>  | <b>\$ 8,600</b>         | <b>\$ 6,600</b>           |                  |              | <b>\$ 6,600</b>           | <b>\$ 6,600</b>           | <b>\$ 6,600</b>           | <b>\$ 7,155</b>           |
|  | <b>2018</b>                | <b>2018</b>               | <b>2018</b>       | <b>2019</b>             | <b>2020</b>               | <b>\$</b>        | <b>%</b>     | <b>2021</b>               | <b>2021</b>               | <b>2021</b>               | <b>2021</b>               |
| Total Expenditures including CIP 2018 & 2019   | \$ 390,976                 | \$ 390,976                | \$ 413,551        | \$ 384,536              | \$ 406,796                | \$ 22,260        | 5.79%        | \$ 420,809                | \$ 424,886                | \$ 433,143                | \$ 434,588                |
| need contract to verify amount<br>Less Orrock Township   | (60,000)                   | (60,000)                  | (60,000)          | (60,000)                | (66,265)                  | -                |              | (66,265)                  | (66,265)                  | (66,265)                  | (66,265)                  |
| <b>ADJ TOTAL EXPENDITURES</b>  | <b>\$ 330,976</b>          | <b>\$ 330,976</b>         | <b>\$ 353,551</b> | <b>\$ 324,536</b>       | <b>\$ 340,531</b>         | <b>\$ 22,260</b> |              | <b>\$ 354,544</b>         | <b>\$ 358,621</b>         | <b>\$ 366,878</b>         | <b>\$ 368,323</b>         |
| Contribution from City and Township is 50% of expenditures - does not included CIP as those items are direct purchase by City and Township |                            |                           |                   |                         |                           |                  |              |                           |                           |                           |                           |
| <b>50% City of Big Lake and Big Lake Township</b>  | <b>165,488</b>             | <b>165,488</b>            |                   | <b>162,268</b>          | <b>170,265</b>            | <b>11,130</b>    | <b>-</b>     | <b>177,272</b>            | <b>179,311</b>            | <b>183,439</b>            | <b>184,161</b>            |