

City Summary Budget Statement

The purpose of this report is to provide summary 2026 budget information concerning the City of Big Lake to interested citizens. The budget is published in accordance with Minn. Stat. Sec. 471.6965. This budget is not complete: the complete budget may be examined at City Hall, 160 Lake Street N, Big Lake or one may contact the Finance Director via email at dwegeleben@biglakemn.org. The City Council approved this budget on December 10, 2025.

General Fund 2026 Adopted Budget

	2024	2025	2026
	Actual	Budget	Adopted Budget
Revenues			
Property Taxes	\$ 4,467,046	\$ 4,887,540	\$ 5,205,407
Special Assessments	1,456	1,000	1,000
Licenses & Permits	645,801	713,445	804,690
Intergovernmental	690,357	497,579	474,715
Franchise Fees	471,667	451,263	452,223
Charges for Services	279,690	248,078	252,869
Fines & Forfeitures	44,786	49,250	51,250
Investment Income	606,124	64,534	95,500
Contributions/Donations	11,870	1,500	1,500
Miscellaneous Revenue	49,885	2,500	2,600
Transfer In from other Funds	450,000	450,000	450,000
Total - Current Year Revenues	\$ 7,718,682	\$ 7,366,689	\$ 7,791,754
Prior year donations - Designed Fund Balance	3,566	-	-
TOTAL GENERAL FUND REVENUES BUDGET	\$ 7,722,248	\$ 7,366,689	\$ 7,791,754
Expenditures			
Mayor/Council	\$ 34,340	\$ 33,681	\$ 34,284
Planning	214,460	238,666	196,704
Elections	29,613	2,000	33,100
Administration/Finance	595,422	588,655	608,421
IT - Computer/Software	135,327	160,539	297,576
Big Lake Community Service Center/Library	83,117	73,661	72,496
Economic Development	181,796	183,411	219,677
Building	214,167	223,104	229,354
Engineering	102,943	137,914	143,303
Fleet/Equipment Maintenance	237,881	232,182	245,962
Streets	610,875	765,234	762,756
Parks	571,100	692,430	671,004
Police	2,697,339	3,104,124	3,292,790
Fire	401,149	348,918	236,013
Community - Recreation (other)	114,724	121,309	114,303
Transfers Out to other Funds	1,010,822	460,861	634,011
TOTAL GENERAL FUND EXPENDITURE BUDGET	\$ 7,235,075	\$ 7,366,689	\$ 7,791,754
Increase (Decrease) In Fund Balance	\$ 487,173	\$ -	\$ -
Property Tax Levy Requirement to Fund This Budget	\$ 4,542,990	\$ 5,042,703	\$ 5,351,395
Cost per Capita of 13084		\$	409.00

Enterprise Funds 2026 Adopted Budget

	Adopted 2026 Budget			
	Water	Sewer	Storm Sewer	Liquor
Sales and Cost of Sales				
Sales - net Loyalty Program				\$ 5,406,725
Cost of Sales (COS)				(4,065,413)
Gross Profit				\$ 1,341,312
Operating Revenues				
Utilities Revenues	\$ 2,217,562	\$ 3,682,814	\$ 278,828	
Total Gross Profit and Operating Revenues	\$ 2,217,562	\$ 3,682,814	\$ 278,828	\$ 1,341,312
Operating Expenses				
Personnel	946,218	948,585	165,176	927,445
Professional Services	108,360	53,500	3,000	10,100
Operations	605,503	857,166	28,600	280,253
Depreciation	954,005	1,435,595	181,700	75,158
Total Operating Expenses	2,614,086	3,294,846	378,476	1,292,956
Operating Income (Loss)	(396,524)	387,968	(99,648)	48,356
Nonoperating Revenues (Expenses)				
Interest Earnings	21,000	51,000	9,000	40,400
Debt Service Interest and Charges	(7,680)	(123,866)	-	-
Total Nonoperating Revenues (Expenses)	13,320	(72,866)	9,000	40,400
Income (Loss) before operating Transfers	(383,204)	315,102	(90,648)	88,756
Operating Transfer In (Out)	(258,000)	(286,000)	(35,000)	(485,000)
Net Income (Loss)	\$ (641,204)	\$ 29,102	\$ (125,648)	\$ (396,244)
2026 Principal Debt Payment	\$ 103,089	\$ 1,198,912	\$ -	\$ -

2027 Financial Planning and Budget Calendar

The yearly budget schedule is listed below, please watch for information pertaining to the City’s 2027 budget on the City’s Website and Social Media and join us.

Meeting Dates	Discussion Topics
June	Financial Management Plan review provided to departments
July	Meeting with departments regarding needs and discussion for Council Workshop
August 12, 2026	Council workshops to review preliminary budget
September 16, 2026	Council adopts maximum Tax Levy
December 2, 2026	Public Input Meeting regarding final levy and budgets for upcoming year
December 16, 2026	Council adopts final tax levies and budgets

