
CITY OF FIFTY LAKES
SPECIAL CITY COUNCIL MEETING AGENDA
40447 TOWN HALL ROAD, FIFTY LAKES MN 56448
Monday, September 21st 2026
9:00 am

- ❖ **Call to Order / Roll Call**
- ❖ **Pledge of Allegiance**
- ❖ **2027 Preliminary Budget Resolution 2026-13**
- ❖ **Sourcewell Impact Funds Grant**
 - **Resolution 2026-12 Sourcewell Grant Application**
- ❖ **Discuss/Approve CDL Training and Licensing Costs for Orhan Cobanoglu Pursuant to City Policy**
- ❖ **Adjournment**

Receipts

	2025	2025	2026		2027	
	Actual	Budget	as of	2026	Proposed	Percent
100: General Fund			9/17/2026	Budget	Budget	Change
Taxes						
General Property Taxes						
General Property Taxes (31001 through 31299)	\$288,302.37	\$290,900.00	\$187,414.84	\$294,500.00	\$294,500.00	0.00
Total General Property Taxes	\$288,302.37	\$290,900.00	\$187,414.84	\$294,500.00	\$294,500.00	0.00
Penalties And Interest On Delinquent Taxes						
Penalties and Interest Delinquent Taxes	\$314.74	\$850.00	\$27.70	\$850.00	\$850.00	0.00
Total Penalties And Interest On Delinquent Taxes	\$314.74	\$850.00	\$27.70	\$850.00	\$850.00	0.00
Licenses And Permits						
Business Licenses And Permits						
Business License	\$1,800.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	0.00
Total Business Licenses And Permits	\$1,800.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	0.00
Non-Business Licenses And Permits						
Building Permits (Excludes surcharge)	\$21,484.63	\$20,000.00	\$16,172.00	\$20,000.00	\$20,000.00	0.00
Total Non-Business Licenses And Permits	\$21,484.63	\$20,000.00	\$16,172.00	\$20,000.00	\$20,000.00	0.00
Intergovernmental Revenues (Igr)						
Federal Igr						
Federal Grants and Aids	\$0.00	\$0.00	\$15,068.40	\$0.00	\$0.00	N/A
Total Federal Igr	\$0.00	\$0.00	\$15,068.40	\$0.00	\$0.00	N/A
State Igr						
Local Government Aid	\$111,751.34	\$0.00	\$112,913.11	\$0.00	\$0.00	N/A
Agricultural Market Value Credit	\$1,370.52	\$0.00	\$0.00	\$0.00	\$0.00	N/A
State - P.E.R.A. Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total State Igr	\$113,121.86	\$0.00	\$112,913.11	\$0.00	\$0.00	N/A
Igr From Other Local Governmental Units						
Other County Grants and Aids	\$13,095.00	\$0.00	\$6,977.50	\$0.00	\$0.00	N/A
Total Igr From Other Local Governmental Units	\$13,095.00	\$0.00	\$6,977.50	\$0.00	\$0.00	N/A
Charges For Services						
General Government						
Charges for Services	\$350.00	\$500.00	\$115.00	\$500.00	\$500.00	0.00
Photo Copies - Fax - Scan Email	\$0.00	\$100.00	\$186.00	\$100.00	\$100.00	0.00
Stamps	\$1,130.44	\$2,000.00	\$329.60	\$2,000.00	\$2,000.00	0.00
Total General Government	\$1,480.44	\$2,600.00	\$630.60	\$2,600.00	\$2,600.00	0.00
Fines And Forfeits						
Fines						
Court Fines	\$739.92	\$1,000.00	\$208.31	\$1,000.00	\$1,000.00	0.00
Total Fines	\$739.92	\$1,000.00	\$208.31	\$1,000.00	\$1,000.00	0.00
Miscellaneous Revenues						
Misc Revenue	\$26.01	\$500.00	\$0.00	\$500.00	\$500.00	0.00
Interest Earning	\$890.13	\$100.00	\$780.46	\$100.00	\$100.00	0.00

Receipts

	2025	2025	2026	2026	2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u> <u>9/17/2026</u>	<u>Budget</u>	<u>Proposed</u> <u>Budget</u>	<u>Percent</u> <u>Change</u>
100: General Fund						
Miscellaneous Revenues						
Refunds & Ins. Dividends	\$1,125.56	\$2,000.00	\$1,257.02	\$2,000.00	\$2,000.00	0.00
VPO (Village Post Office) Contract	\$500.04	\$500.00	\$274.64	\$500.00	\$500.00	0.00
Total Other Miscellaneous Revenues	\$2,541.74	\$3,100.00	\$2,312.12	\$3,100.00	\$3,100.00	0.00
Other Financing Sources						
Inter Fund Transfers In						
Interfund Principal Loan Repayment	\$0.00	\$9,360.00	\$0.00	\$9,360.00	\$9,360.00	0.00
Interfund Interest Loan Repayment	\$0.00	\$675.00	\$0.00	\$675.00	\$675.00	0.00
Total Inter Fund Transfers In	\$0.00	\$10,035.00	\$0.00	\$10,035.00	\$10,035.00	0.00
Misc. Other Financing Sources						
Sale of Investment	\$0.00	\$0.00	\$280,048.83	\$0.00	\$0.00	N/A
Total Misc. Other Financing Sources	\$0.00	\$0.00	\$280,048.83	\$0.00	\$0.00	N/A
Receipts Total	\$442,880.70	\$329,685.00	\$621,773.41	\$333,285.00	\$333,285.00	0.00

Disbursements

	2025	2025	2026		2027	
	as of					
	Actual	Budget	9/17/2026	Budget	Proposed Budget	Percent Change

100: General Fund
General Government

Disbursements

	2025	2025	2026		2027	
	as of					
100: General Fund	Actual	Budget	9/17/2026	Budget	Proposed Budget	Percent Change
General Government						
General Government						
Wages and Salaries: Full-time Employees-Regular	-\$0.04	\$0.00	-\$0.08	\$0.00	\$0.00	N/A
Employer Medicare	-\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Employer Paid Insurance: Dental	\$0.00	\$0.00	-\$0.01	\$0.00	\$0.00	N/A
Worker's Compensation: Insurance Premiums	\$336.00	\$1,200.00	\$253.00	\$1,200.00	\$1,200.00	0.00
OFFICE SUPPLIES (201 through 209)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$2,492.30	\$4,000.00	\$2,462.55	\$4,000.00	\$3,000.00	-25.00
Office Supplies: Duplicating and Copying Supplies	\$168.80	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Operating Supplies: Cleaning Supplies	\$264.61	\$400.00	\$961.42	\$400.00	\$400.00	0.00
Repair and Maintenance Supplies (221 through 229)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Repair and Maintenance Supplies: Building Repair Supplies	\$3,270.25	\$1,360.00	\$474.43	\$1,360.00	\$1,360.00	0.00
Professional Services: Auditing and Accounting Services	\$19,732.25	\$20,000.00	\$18,380.50	\$20,000.00	\$20,000.00	0.00
Professional Services: IT Services	\$4,078.89	\$2,500.00	\$3,492.72	\$2,500.00	\$4,000.00	60.00
Professional Services: Engineering Fees	\$13,154.65	\$2,500.00	\$346.00	\$2,500.00	\$2,500.00	0.00
Professional Services: Training- Instructors' Fees	\$2,512.17	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Professional Services: EDP, Software and Design	\$167.17	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Communications: Telephone	\$2,231.03	\$2,500.00	\$1,503.56	\$2,500.00	\$2,500.00	0.00
Communications: Postage	\$968.60	\$2,000.00	\$1,046.87	\$2,000.00	\$2,000.00	0.00
Advertising: Employment	\$28.46	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Promotional - Entertainment	\$6,190.00	\$0.00	\$6,000.00	\$3,000.00	\$6,000.00	100.00
Printing and Binding: Legal Notices Publishing	\$1,235.01	\$2,000.00	\$1,167.98	\$2,000.00	\$2,000.00	0.00
Printing and Binding: General Notices and Public Information	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Insurance: General Liability	\$12,741.00	\$14,000.00	\$13,187.33	\$14,000.00	\$14,000.00	0.00
Utility Services: Electric Utilities	\$3,676.76	\$2,600.00	\$2,652.00	\$3,600.00	\$3,015.00	-16.25
Utility Services: Gas Utilities	\$1,090.23	\$1,600.00	\$940.74	\$1,600.00	\$1,600.00	0.00
Utility Services: Refuse Disposal	\$2,072.47	\$1,500.00	\$996.32	\$1,500.00	\$1,500.00	0.00
Utility Services: Sewer	\$0.00	\$750.00	\$0.00	\$750.00	\$750.00	0.00
Repairs and Maintenance - Contractual: Buildings	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0.00
Repairs and Maintenance - Contractual: Machinery and Equipment	\$2,039.07	\$1,000.00	\$773.47	\$1,000.00	\$1,000.00	0.00
Rentals: Office Equipment	\$0.00	\$15.00	\$0.00	\$15.00	\$0.00	-100.00
Rentals: Other Equipment	\$86.80	\$200.00	\$0.00	\$200.00	\$200.00	0.00
Miscellaneous: Dues and Subscriptions	\$1,747.96	\$1,000.00	\$1,897.79	\$1,000.00	\$2,000.00	100.00
Miscellaneous: Donations Civic Orgs (Fire Relief/Initiative/Food Shelf)	\$1,450.00	\$1,350.00	\$950.00	\$1,350.00	\$1,350.00	0.00
Capital Outlay: Land	\$0.00	\$0.00	\$38,201.52	\$0.00	\$0.00	N/A
Capital Outlay: Buildings and Structures	\$60,932.52	\$32,000.00	\$0.00	\$30,000.00	\$30,000.00	0.00
Capital Outlay: Improvements Other Than Buildings	\$0.00	\$0.00	\$61,257.29	\$0.00	\$0.00	N/A

Disbursements

	2025	2025	2026		2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u>	<u>2026</u>	<u>Proposed</u>	<u>Percent</u>
100: General Fund			<u>9/17/2026</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
General Government						
General Government						
Capital Outlay: Office Equipment and Furnishings	\$390.24	\$2,500.00	\$403.42	\$500.00	\$500.00	0.00
Investments Purchased	\$0.00	\$0.00	\$280,046.94	\$0.00	\$0.00	N/A
Total Other General Government	\$143,057.18	\$97,975.00	\$437,395.76	\$97,975.00	\$101,875.00	3.98
Legislative						
Council/Town Board						
Wages and Salaries: Full-time Employees-Regular	\$24,024.54	\$23,000.00	\$11,658.45	\$23,000.00	\$23,000.00	0.00
Employer Contributions for Retirement: FICA Contributions	\$1,412.98	\$1,450.00	\$334.80	\$1,450.00	\$1,450.00	0.00
Employee Paid Insurance: PFML	\$0.00	\$0.00	\$27.77	\$0.00	\$0.00	N/A
Employer Medicare	\$330.51	\$350.00	\$78.32	\$350.00	\$350.00	0.00
Employer Paid Insurance: PFML	\$0.00	\$0.00	\$27.76	\$0.00	\$100.00	N/A
Professional Services: Training- Instructors' Fees	\$700.00	\$1,000.00	\$0.00	\$1,000.00	\$900.00	-10.00
Transportation: Travel Expense	\$584.12	\$250.00	\$0.00	\$250.00	\$250.00	0.00
Total Legislative	\$27,052.15	\$26,050.00	\$12,127.10	\$26,050.00	\$26,050.00	0.00
City/Town Clerk						
Administration						
Wages and Salaries: Full-time Employees-Regular	\$82,463.87	\$109,500.00	\$56,456.11	\$104,000.00	\$103,500.00	-0.48
Employer Contributions for Retirement: PERA Contributions	\$6,043.19	\$7,500.00	\$4,219.05	\$7,000.00	\$7,000.00	0.00
Employer Contributions for Retirement: FICA Contributions	\$5,440.75	\$6,200.00	\$5,013.09	\$6,800.00	\$6,800.00	0.00
Employee Paid Insurance: PFML	\$0.00	\$0.00	\$248.24	\$0.00	\$0.00	N/A
Employer Medicare	\$1,272.47	\$1,500.00	\$1,172.52	\$1,500.00	\$1,500.00	0.00
Employer Paid Insurance: Health	\$10,201.83	\$15,000.00	\$6,796.32	\$15,000.00	\$11,000.00	-26.67
Employer Paid Insurance: Dental	\$667.80	\$700.00	\$348.96	\$700.00	\$300.00	-57.14
Employer Paid Insurance: PFML	\$0.00	\$0.00	\$248.24	\$0.00	\$500.00	N/A
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$255.94	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Professional Services: Training- Instructors' Fees	\$9,270.00	\$2,000.00	\$3,807.85	\$2,000.00	\$4,000.00	100.00
Communications: Postage	\$896.25	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Communications: Cell Phones	\$840.00	\$840.00	\$560.00	\$840.00	\$840.00	0.00
Transportation: Travel Expense	\$1,643.45	\$2,500.00	\$1,038.06	\$2,500.00	\$2,500.00	0.00
Miscellaneous: Dues and Subscriptions	\$140.43	\$250.00	\$550.45	\$250.00	\$750.00	200.00
Elections						
Wages and Salaries: Full-time Employees-Regular	\$0.00	\$0.00	\$48.22	\$0.00	\$0.00	N/A
Wages and Salaries: Part-time Employees	\$656.00	\$0.00	\$578.98	\$2,000.00	\$0.00	-100.00
Employer Contributions for Retirement: FICA Contributions	\$0.00	\$0.00	\$39.07	\$0.00	\$0.00	N/A
Employer Medicare	\$0.00	\$0.00	\$9.15	\$0.00	\$0.00	N/A
Total City/Town Clerk	\$119,791.98	\$145,990.00	\$81,134.31	\$142,590.00	\$138,690.00	-2.74
Financial Administration						

Disbursements

	2025	2025	2026	2026	2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
100: General Fund			<u>9/17/2026</u>		<u>Budget</u>	<u>Change</u>
General Government						
Financial Administration						
Acct Payroll Adjustment						
Wages and Salaries: Full-time Employees-Regular	-\$0.31	\$0.00	-\$0.76	\$0.00	\$0.00	N/A
Wages and Salaries: Part-time Employees	-\$0.06	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Employer Contributions for Retirement: PERA Contributions	-\$0.05	\$0.00	-\$0.19	\$0.00	\$0.00	N/A
Employer Contributions for Retirement: FICA Contributions	-\$0.19	\$0.00	-\$0.30	\$0.00	\$0.00	N/A
Employer Medicare	-\$0.05	\$0.00	-\$0.14	\$0.00	\$0.00	N/A
Total Financial Administration	-\$0.66	\$0.00	-\$1.39	\$0.00	\$0.00	N/A
Law						
City/Town Attorney						
Professional Services: Legal Fees	\$10,956.50	\$5,000.00	\$5,191.05	\$8,220.00	\$8,220.00	0.00
Total Law	\$10,956.50	\$5,000.00	\$5,191.05	\$8,220.00	\$8,220.00	0.00
Other General Government						
Planning and Zoning						
Wages and Salaries: Part-time Employees	\$2,450.00	\$4,200.00	\$0.00	\$4,200.00	\$4,200.00	0.00
Employer Contributions for Retirement: FICA Contributions	\$0.00	\$150.00	\$0.00	\$300.00	\$300.00	0.00
Employer Medicare	\$0.00	\$45.00	\$0.00	\$75.00	\$75.00	0.00
Employer Paid Insurance: PFML	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	N/A
Professional Services: Engineering Fees	\$3,510.00	\$3,500.00	\$1,975.00	\$3,500.00	\$3,480.00	-0.57
Professional Services: Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Professional Services: Training- Instructors' Fees	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	0.00
Prof Services PZ Contract	\$22,646.25	\$23,000.00	\$14,371.25	\$23,000.00	\$23,000.00	0.00
Transportation: Travel Expense	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	0.00
Printing and Binding: Legal Notices Publishing	\$190.78	\$700.00	\$70.61	\$700.00	\$700.00	0.00
General Government Buildings and Plant						
Wages and Salaries: Full-time Employees-Regular	\$13,156.42	\$17,325.00	\$5,537.33	\$22,325.00	\$22,225.00	-0.45
Employer Contributions for Retirement: PERA Contributions	\$901.39	\$2,600.00	\$425.44	\$1,800.00	\$1,800.00	0.00
Employer Contributions for Retirement: FICA Contributions	\$813.84	\$2,100.00	\$344.88	\$1,500.00	\$1,500.00	0.00
Employer Medicare	\$190.40	\$500.00	\$80.60	\$500.00	\$500.00	0.00
Employer Paid Insurance: PFML	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	N/A
Repair and Maintenance Supplies: Building Repair Supplies	\$0.00	\$0.00	\$545.23	\$0.00	\$0.00	N/A
Capital Outlay: Buildings and Structures	\$176.25	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Other General Government	\$44,035.33	\$54,670.00	\$23,350.34	\$58,450.00	\$58,450.00	0.00
Disbursements Total	\$344,892.48	\$329,685.00	\$559,197.17	\$333,285.00	\$333,285.00	0.00

Receipts

	2025	2025	2026		2027	
	Actual	Budget	as of	2026	Proposed	Percent
			9/17/2026	Budget	Budget	Change
201: Road and Bridge						
Taxes						
General Property Taxes						
General Property Taxes (31001 through 31299)	\$282,586.76	\$285,114.00	\$179,336.08	\$281,514.00	\$266,514.00	-5.33
Total General Property Taxes	\$282,586.76	\$285,114.00	\$179,336.08	\$281,514.00	\$266,514.00	-5.33
Intergovernmental Revenues (Igr)						
Tax Forfeited Timber Sales	\$214.75	\$7,350.00	\$755.78	\$7,350.00	\$7,350.00	0.00
Total Other Intergovernmental Revenues (Igr)	\$214.75	\$7,350.00	\$755.78	\$7,350.00	\$7,350.00	0.00
State Igr						
State - P.E.R.A. Aid	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total State Igr	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Igr From Other Local Governmental Units						
Other County Grants and Aids	\$10,000.00	\$0.00	\$11,380.50	\$0.00	\$0.00	N/A
Total Igr From Other Local Governmental Units	\$10,000.00	\$0.00	\$11,380.50	\$0.00	\$0.00	N/A
Charges For Services						
General Government						
Charges for Services	\$750.00	\$2,100.00	\$750.00	\$2,100.00	\$2,100.00	0.00
Total General Government	\$750.00	\$2,100.00	\$750.00	\$2,100.00	\$2,100.00	0.00
Miscellaneous Revenues						
Interest Earning	\$0.00	\$0.00	\$2,826.61	\$0.00	\$0.00	N/A
Contributions and Donations from Private Sources	\$0.00	\$0.00	\$35.00	\$0.00	\$0.00	N/A
Total Other Miscellaneous Revenues	\$0.00	\$0.00	\$2,861.61	\$0.00	\$0.00	N/A
Other Financing Sources						
Misc. Other Financing Sources						
Sale of Investment	\$0.00	\$0.00	\$110,208.32	\$0.00	\$0.00	N/A
Total Misc. Other Financing Sources	\$0.00	\$0.00	\$110,208.32	\$0.00	\$0.00	N/A
Receipts Total	\$303,551.51	\$294,564.00	\$305,292.29	\$290,964.00	\$275,964.00	-5.16

Disbursements

	2025	2025	2026		2027	
	as of					
	Actual	Budget	9/17/2026	Budget	Proposed Budget	Percent Change
201: Road and Bridge						
Public Works						
Highways, Streets And Roadways						

Disbursements

	2025	2025	2026		2027	
	Actual	Budget	as of	2026	Proposed	Percent
			9/17/2026	Budget	Budget	Change
201: Road and Bridge						
Public Works						
Highways, Streets And Roadways						
Highways and Streets						
Wages and Salaries: Full-time Employees-Regular	\$71,404.79	\$76,220.00	\$44,806.72	\$81,220.00	\$81,220.00	0.00
Wages and Salaries: Temporary Employees-Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Employer Contributions for Retirement: PERA Contributions	\$4,827.80	\$5,910.00	\$3,312.60	\$6,000.00	\$6,000.00	0.00
Employer Contributions for Retirement: FICA Contributions	\$4,258.05	\$4,885.00	\$2,632.11	\$5,000.00	\$5,000.00	0.00
Employee Paid Insurance: PFML	\$0.00	\$0.00	\$197.93	\$0.00	\$0.00	N/A
Employer Medicare	\$995.84	\$1,095.00	\$615.53	\$1,200.00	\$1,200.00	0.00
Employer Paid Insurance: Health	\$5,948.01	\$0.00	\$5,946.51	\$9,500.00	\$9,500.00	0.00
Employer Paid Insurance: PFML	\$0.00	\$0.00	\$197.93	\$0.00	\$500.00	N/A
Unemployment Compensation: Benefit Payments	\$0.00	\$0.00	\$14,625.83	\$0.00	\$0.00	N/A
Worker's Compensation: Insurance Premiums	\$4,738.00	\$10,500.00	\$3,129.00	\$10,500.00	\$10,000.00	-4.76
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	0.00
Operating Supplies: Motor Fuels	\$9,449.93	\$14,000.00	\$5,352.05	\$11,000.00	\$11,000.00	0.00
Operating Supplies: Shop Materials	\$389.02	\$1,000.00	\$686.02	\$1,000.00	\$1,000.00	0.00
Repair and Maintenance Supplies: Equipment Parts	\$4,793.23	\$2,500.00	\$1,137.44	\$2,500.00	\$2,500.00	0.00
Repair and Maintenance Supplies: Tires	\$962.84	\$1,000.00	\$0.00	\$2,000.00	\$2,000.00	0.00
Repair and Maintenance Supplies: Building Repair Supplies	\$1,155.42	\$2,000.00	\$2,114.34	\$2,000.00	\$2,000.00	0.00
Repair and Maintenance Supplies: Street Maintenance Materials	\$1,336.30	\$1,000.00	\$974.43	\$1,000.00	\$1,000.00	0.00
Small Tools and Minor Equipment	\$1,257.95	\$5,000.00	\$1,036.72	\$5,000.00	\$5,000.00	0.00
Professional Services: Auditing and Accounting Services	\$1,552.69	\$2,000.00	\$1,370.25	\$3,000.00	\$3,000.00	0.00
Professional Services: Engineering Fees	\$0.00	\$2,000.00	\$0.00	\$4,000.00	\$2,000.00	-50.00
Professional Services: Training- Instructors' Fees	\$130.00	\$500.00	\$250.00	\$500.00	\$500.00	0.00
Communications: Cell Phones	\$840.00	\$840.00	\$490.00	\$840.00	\$840.00	0.00
Transportation: Travel Expense	\$45.50	\$300.00	\$188.50	\$300.00	\$300.00	0.00
Transportation: Freight and Hauling	\$138.00	\$15,000.00	\$0.00	\$10,000.00	\$5,000.00	-50.00
Advertising: Employment	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00	0.00
Insurance: General Liability	\$1,813.00	\$2,000.00	\$1,872.00	\$2,000.00	\$2,000.00	0.00
Utility Services: Electric Utilities	\$1,254.22	\$1,500.00	\$1,200.10	\$1,500.00	\$1,500.00	0.00
Utility Services: Gas Utilities	\$1,607.24	\$2,500.00	\$1,467.99	\$2,500.00	\$2,500.00	0.00
Utility Services: Sewer	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	N/A
Repairs and Maintenance - Contractual: Buildings	\$425.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	0.00
Repairs and Maintenance - Contractual: Improvements Other Than Buildings	\$12,100.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Bituminous Capital/Crack & Chip Seal	\$103,187.00	\$30,500.00	\$0.00	\$16,090.00	\$11,090.00	-31.08
Dustguard	\$43,741.10	\$45,000.00	\$44,563.20	\$45,000.00	\$45,000.00	0.00
Class V - Gravel	\$0.00	\$6,139.00	\$0.00	\$6,139.00	\$3,139.00	-48.87

Disbursements

	2025	2025	2026		2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u>	<u>2026</u>	<u>Proposed</u>	<u>Percent</u>
201: Road and Bridge			<u>9/17/2026</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
Public Works						
Highways, Streets And Roadways						
Highways and Streets						
Rentals: Other Equipment	\$190.00	\$1,000.00	\$1,150.00	\$1,000.00	\$1,000.00	0.00
Miscellaneous: Dues and Subscriptions	\$165.50	\$0.00	\$54.99	\$0.00	\$0.00	N/A
Capital Outlay: Heavy Machinery	\$12,767.07	\$42,425.00	\$0.00	\$42,425.00	\$42,425.00	0.00
Capital Outlay: Other Equipment	\$840.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	0.00
Investments Purchased	\$0.00	\$0.00	\$113,034.93	\$0.00	\$0.00	N/A
Ice and Snow Removal						
Repair and Maintenance Supplies: Street Maintenance Materials	\$108.00	\$2,500.00	\$1,288.96	\$2,500.00	\$2,500.00	0.00
Total Highways, Streets And Roadways	\$292,421.50	\$294,564.00	\$253,846.08	\$290,964.00	\$275,964.00	-5.16
Disbursements Total	\$292,421.50	\$294,564.00	\$253,846.08	\$290,964.00	\$275,964.00	-5.16

Receipts

	2025	2025	2026		2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u>	<u>2026</u>	<u>Proposed</u>	<u>Percent</u>
			<u>9/17/2026</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
225: Fire & Rescue						
Taxes						
General Property Taxes						
General Property Taxes (31001 through 31299)	\$128,714.68	\$130,661.00	\$83,145.73	\$130,661.00	\$145,661.00	11.48
Total General Property Taxes	\$128,714.68	\$130,661.00	\$83,145.73	\$130,661.00	\$145,661.00	11.48
Intergovernmental Revenues (Igr)						
Fire Stated Aid	\$25,083.47	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	0.00
Total Other Intergovernmental Revenues (Igr)	\$25,083.47	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	0.00
Igr From Other Local Governmental Units						
Fire & Rescue Training Reimbursement	\$6,786.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	0.00
Other County Grants and Aids	\$21,874.20	\$0.00	\$3,421.25	\$0.00	\$0.00	N/A
Total Igr From Other Local Governmental Units	\$28,660.20	\$3,000.00	\$3,421.25	\$3,000.00	\$3,000.00	0.00
Miscellaneous Revenues						
Contributions and Donations from Private Sources	\$1,295.21	\$0.00	\$7,200.00	\$0.00	\$0.00	N/A
Total Other Miscellaneous Revenues	\$1,295.21	\$0.00	\$7,200.00	\$0.00	\$0.00	N/A
Other Financing Sources						
Misc. Other Financing Sources						
Sale of Investment	\$0.00	\$0.00	\$1,908.10	\$0.00	\$0.00	N/A
Total Misc. Other Financing Sources	\$0.00	\$0.00	\$1,908.10	\$0.00	\$0.00	N/A
Receipts Total	\$183,753.56	\$141,161.00	\$95,675.08	\$141,161.00	\$156,161.00	10.63

Disbursements

	2025	2025	2026		2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u>	<u>2026</u>	<u>Proposed</u>	<u>Percent</u>
			<u>9/17/2026</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
225: Fire & Rescue						
General Government						
Other General Government						
General Government Buildings and Plant						
Wages and Salaries: Full-time Employees-Regular	\$3,063.88	\$3,350.00	\$2,010.85	\$3,350.00	\$3,350.00	0.00
Wages and Salaries: Temporary Employees-Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Employer Contributions for Retirement: PERA Contributions	\$223.99	\$250.00	\$161.09	\$250.00	\$250.00	0.00
Employer Contributions for Retirement: FICA Contributions	\$189.59	\$210.00	\$125.27	\$210.00	\$210.00	0.00
Employer Medicare	\$44.34	\$50.00	\$29.25	\$50.00	\$50.00	0.00
Repair and Maintenance Supplies (221 through 229)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Other General Government	\$3,521.80	\$3,860.00	\$2,326.46	\$3,860.00	\$3,860.00	0.00
Public Safety						
Fire						

Disbursements

	2025	2025	2026		2027	
	Actual	Budget	as of	2026	Proposed	Percent
			9/17/2026	Budget	Budget	Change
225: Fire & Rescue						
Public Safety						
Fire						
Fire Administration						
Wages and Salaries: Full-time Employees-Regular	\$2,061.63	\$0.00	\$3,451.02	\$0.00	\$0.00	N/A
Wages and Salaries: Part-time Employees	\$25,253.67	\$34,000.00	\$23,160.62	\$34,000.00	\$34,000.00	0.00
Employer Contributions for Retirement: FICA Contributions	\$1,705.00	\$2,108.00	\$1,555.58	\$2,108.00	\$2,108.00	0.00
Employer Contributions for Retirement: Fire Pension Contributions	\$37,027.26	\$25,000.00	\$0.00	\$25,000.00	\$20,000.00	-20.00
Employer Medicare	\$398.86	\$493.00	\$363.90	\$493.00	\$493.00	0.00
Employer Paid Insurance: PFML	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	N/A
Worker's Compensation: Insurance Premiums	\$899.00	\$1,600.00	\$674.00	\$1,600.00	\$925.00	-42.19
Office Supplies: Accessories (staplers, pencil sharpeners, etc.)	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	0.00
Office Supplies: Duplicating and Copying Supplies	\$103.81	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Operating Supplies (211 through 219)	\$4,955.05	\$1,200.00	\$120.56	\$1,200.00	\$1,200.00	0.00
Operating Supplies: Motor Fuels	\$544.46	\$750.00	\$379.51	\$750.00	\$750.00	0.00
Repair and Maintenance Supplies (221 through 229)	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	0.00
Repair and Maintenance Supplies: Equipment Parts	\$2,139.85	\$2,000.00	\$1,478.05	\$2,000.00	\$2,000.00	0.00
Repair and Maintenance Supplies: Building Repair Supplies	\$1,028.36	\$2,000.00	\$1,544.25	\$2,000.00	\$2,000.00	0.00
Repair and Maintenance Supplies: Street Maintenance Materials	\$430.96	\$0.00	\$81.58	\$0.00	\$0.00	N/A
Small Tools and Minor Equipment	\$0.00	\$1,500.00	\$2,235.80	\$1,500.00	\$1,500.00	0.00
Professional Services: Auditing and Accounting Services	\$1,552.68	\$1,500.00	\$1,370.25	\$1,500.00	\$1,500.00	0.00
Professional Services: Engineering Fees	\$1,520.00	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	0.00
Professional Services: Training- Instructors' Fees	\$6,473.50	\$4,000.00	\$2,918.75	\$4,000.00	\$4,000.00	0.00
Professional Services: EDP, Software and Design	\$299.25	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Communications: Telephone	\$497.90	\$500.00	\$332.77	\$500.00	\$500.00	0.00
Transportation: Travel Expense	\$777.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0.00
Transportation: Freight and Hauling	\$293.72	\$0.00	\$317.23	\$0.00	\$0.00	N/A
Insurance: General Liability	\$1,813.00	\$1,600.00	\$1,955.34	\$1,600.00	\$2,100.00	31.25
Utility Services: Electric Utilities	\$1,254.22	\$1,600.00	\$1,200.10	\$1,600.00	\$1,600.00	0.00
Utility Services: Gas Utilities	\$1,607.23	\$2,500.00	\$1,467.99	\$2,500.00	\$2,500.00	0.00
Utility Services: Refuse Disposal	\$150.15	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Utility Services: Sewer	\$0.00	\$0.00	\$373.70	\$0.00	\$0.00	N/A
Repairs and Maintenance - Contractual: Machinery and Equipment	\$0.00	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	0.00
Rentals: Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous: Dues and Subscriptions	\$305.00	\$650.00	\$316.35	\$650.00	\$650.00	0.00
Capital Outlay: Motor Vehicles	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$40,500.00	305.00
Capital Outlay: Other Equipment	\$28,748.00	\$20,500.00	\$23,671.27	\$20,500.00	\$10,000.00	-51.22
Debt Service: Bond Principal	\$0.00	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	0.00

Disbursements

	2025	2025	2026	2026	2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
			<u>9/17/2026</u>		<u>Budget</u>	<u>Change</u>
225: Fire & Rescue						
Public Safety						
Fire						
Fire Administration						
Interfund Transfers	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	0.00
Investments Purchased	\$0.00	\$0.00	\$1,908.10	\$0.00	\$0.00	N/A
Total Fire	\$121,839.56	\$137,301.00	\$70,876.72	\$137,301.00	\$152,301.00	10.92
Other Financing Uses						
Transfer To Governmental Fund						
Interfund Transfers	\$12,682.21	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Other Other Financing Uses	\$12,682.21	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Disbursements Total	\$138,043.57	\$141,161.00	\$73,203.18	\$141,161.00	\$156,161.00	10.63

Receipts

	2025	2025	2026		2027	
	Actual	Budget	as of	2026	Proposed	Percent
			9/17/2026	Budget	Budget	Change
204: Parks						
Taxes						
General Property Taxes						
General Property Taxes (31001 through 31299)	\$57,748.94	\$58,300.00	\$37,083.73	\$58,300.00	\$58,300.00	0.00
Total General Property Taxes	\$57,748.94	\$58,300.00	\$37,083.73	\$58,300.00	\$58,300.00	0.00
Licenses And Permits						
Non-Business Licenses And Permits						
Building Permits (Excludes surcharge)	\$0.00	\$0.00	\$5,960.00	\$0.00	\$0.00	N/A
Total Non-Business Licenses And Permits	\$0.00	\$0.00	\$5,960.00	\$0.00	\$0.00	N/A
Intergovernmental Revenues (Igr)						
State Igr						
Local Government Aid	\$25,152.41	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total State Igr	\$25,152.41	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Charges For Services						
General Government						
Charges for Services	\$3,262.40	\$0.00	\$50.00	\$0.00	\$0.00	N/A
Total General Government	\$3,262.40	\$0.00	\$50.00	\$0.00	\$0.00	N/A
Miscellaneous Revenues						
Contributions and Donations from Private Sources	\$1,506.00	\$0.00	\$31,633.75	\$0.00	\$0.00	N/A
Total Other Miscellaneous Revenues	\$1,506.00	\$0.00	\$31,633.75	\$0.00	\$0.00	N/A
Other Financing Sources						
Inter Fund Transfers In						
Transfer From Enterprise Fund	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Inter Fund Transfers In	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Receipts Total	\$147,669.75	\$58,300.00	\$74,727.48	\$58,300.00	\$58,300.00	0.00

Disbursements

	2025	2025	2026		2027	
	<u>Actual</u>	<u>Budget</u>	<u>as of</u>	<u>2026</u>	<u>Proposed</u>	<u>Percent</u>
204: Parks			<u>9/17/2026</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
General Government						
General Government						
Office Supplies: Duplicating and Copying Supplies	\$0.00	\$0.00	\$57.88	\$0.00	\$0.00	N/A
Repair and Maintenance Supplies (221 through 229)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Repair and Maintenance Supplies: Building Repair Supplies	\$10,544.71	\$7,650.00	\$2,688.68	\$7,650.00	\$7,650.00	0.00
Repair and Maintenance Supplies: Street Maintenance Materials	\$308.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Professional Services: Engineering Fees	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Utility Services: Electric Utilities	\$244.68	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Repairs and Maintenance - Contractual: Buildings	\$856.50	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Capital Outlay: Buildings and Structures	\$78,366.59	\$50,650.00	\$29,622.57	\$50,650.00	\$50,650.00	0.00
Capital Outlay: Improvements Other Than Buildings	\$6,610.00	\$0.00	\$120,000.00	\$0.00	\$0.00	N/A
Capital Outlay: Other Equipment	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Total Other General Government	\$97,780.48	\$58,300.00	\$152,369.13	\$58,300.00	\$58,300.00	0.00
Disbursements Total	\$97,780.48	\$58,300.00	\$152,369.13	\$58,300.00	\$58,300.00	0.00

**City of Fifty Lakes
Resolution 2026-13**

**State of Minnesota
County of Crow Wing
City Fifty Lakes**

**RESOLUTION ADOPTING 2027 PRELIMINARY BUDGET
AND CERTIFYING TAX LEVY TO CROW WING COUNTY**

WHEREAS, the City of Fifty Lakes has met the statutory requirements for notifying property owners of the proposed budget and levy;

WHEREAS, the City of Fifty Lakes was not required to hold a separate Truth in Taxation Hearing but did review the budget and levy at Regular City Council Meetings;

BE IT RESOLVED that the proposed 2027 Preliminary Budget for the City of Fifty Lakes is hereby adopted in the amount of \$764,975 (does not include the Municipal Liquor Store) and the City Clerk is hereby instructed to certify the following Tax Levy to the Crow Wing County Auditor:

General	\$ 294,500.00
Road & Bridge	266,514.00
Fire & Rescue	145,661.00
Parks	<u>58,300.00</u>
TOTAL LEVY	\$ 764,975.00

Date: September 21st, 2026

Gary Staples, Mayor

ATTEST:

Ann M. Raph, Clerk-Treasurer

Commercial Driving License (CDL) Educational Expense Agreement

As an employee of the City of Fifty Lakes (the "City), and if a requirement of your position is a Commercial Driving License ("CDL"), the City may pay for the expenses incurred in obtaining your CDL. In accordance with this, the City educational assistance policy, you must complete the following education expense agreement and submit it to your immediate supervisor. You will be informed of a decision on your request by the City Clerk within two weeks.

As part of the City's educational assistance program, the City of Fifty Lakes agrees to advance and/or pay for educational expenses for you to attend:

Course: _____

Entity Providing Education: _____

Dates of Attendance: _____

Total Expense Amount: \$_____ (includes registration, tuition, fees, books, etc.)

In consideration of payment of these expenses, you agree to the following:

1. If you voluntarily terminate employment with the city prior to completing the course, you will be 100% responsible for a complete repayment of the entire amount of the educational expenses provided to you.
2. If you voluntarily terminate employment with the city after the completion of the course(s) and prior to completing 12 consecutive months of active employment, you will be 100% responsible for a complete repayment of the entire amount of the educational expenses provided to you.
3. If you voluntarily terminate employment with the city after completion of the course and after completing 12 months of active employment but prior to 30 consecutive months of active employment, you will repay a prorated share of the educational expenses provided to you. The prorated amount will be based on the total amount of educational expenses provided divided by the percentage of time left in months from one year to the month of terminating. For example, if you receive \$2500 for an education course and work only 18 months after completion of the course, you will refund 40% of the \$2500 or \$1000 (12 months not served divided by 30 months equals 40%).
4. You further agree to have as much of this refund to the city withheld from your last paycheck. If a balance remains after said payroll deduction you agree to pay within 30 days of your last date of employment. If not paid within 30 days, interest will accrue to 6% per annum. If any action is brought to enforce any provision of this agreement by

the City of Fifty Lakes, you agree to pay all costs associated with the action as well as any costs of litigation, including all reasonable attorney fees.

This educational expense agreement creates no contract of employment between you and the City of Fifty Lakes. You may terminate your employment with the City of Fifty Lakes at any time with or without cause, and the City of Fifty Lakes may terminate your employment at any time with or without cause.

Employee name: _____

Employee Signature: _____ Date: _____

Supervisor name: _____

Supervisor's Signature: _____ Date: _____

Mayor name: _____

Mayor Signature: _____ Date: _____