CITY OF FIFTY LAKES

SPECIAL CITY COUNCIL MEETING AGENDA

40447 TOWN HALL ROAD, FIFTY LAKES MN 56448

Tuesday, September 15th, 2026

6:00 pm

- **Call to Order / Roll Call**

- **Pledge of Allegiance**

- **2027 Preliminary Budget**
  - **COLA**
  - **Bar Coolers**
  - **Maintenance Hours for 2026 and 2027**

- **Sourcewell Impact Funds Grant**
  - **Resolution 2026-12 Sourcewell Grant Application**
    - a. **Irrigation system for park?**
    - b. **New doors for community center/fire hall?**

- **Adjournment**

CITY OF FIFTY LAKES ALL DEPARTMENTS 2027 BUDGET PROJECTIONS	2020 Levy	2021 Levy	2022 Levy	2023 Levy	2024 Levy	2025 Levy	2026 Levy	**2027 Levy**	**Increase**	
City Hall	202,000	220,900	236,765	283,865	280835	290900	294500	**294500**	**3,600**	**1.28%**
Road and Bridge	195,165	200,360	204,110	250,320	271540	285114	281514	**281514**	**-3,600**	**-1.33%**
Fire Department	70,500	66,265	71,625	76,425	93325	130661	130661	**180161**	**0**	**0.00%**
Parks	7,500	4,500	7,500	14,390	53000	58300	58300	**58300**	**0**	**0.00%**
	475,165	492,025	520,000	625,000	698,700	764,975	764,975	814,475	**49,500**	**7.08%**
Increase or decrease from previous year	7.99%	3.42%	5.7%	20.19%	11.79%	9.49%	0.00%	**7.08%**		

Changes in 2027 Proposed

3.5% COLA

Added $49,500 to fire budget

Increase fire works

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City of Fifty Lakes | **Proposed Budget Report** | DRAFT | **9/14/2026**

Receipts

100: General Fund	**2025 Actual**	**2025 Budget**	**2026 as of 9/14/2026**	**2026 Budget**	**2027 Proposed Budget**	**Percent 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

Report Version: 10/02/2015

City of Fifty Lakes | Proposed Budget Report | 9/14/2026

Receipts

100: General Fund	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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**

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City of Fifty Lakes | Proposed Budget Report | DRAFT | 9/14/2026

Disbursements

100: General Fund	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 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

100: General Fund	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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	$0.00	N/A
Professional Services: Training- Instructors' Fees	$700.00	$1,000.00	$0.00	$1,000.00	$1,000.00	0.00
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	$104,000.00	0.00
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	$0.00	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

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Disbursements

100: General Fund	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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
Professional Services: Engineering Fees	$3,510.00	$3,500.00	$1,975.00	$3,500.00	$3,500.00	0.00
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	$22,325.00	0.00
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
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

201: Road and Bridge	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
Taxes						
General Property Taxes						
General Property Taxes (31001 through 31299)	$282,586.76	$285,114.00	$179,336.08	$281,514.00	$281,514.00	0.00
Total General Property Taxes	$282,586.76	$285,114.00	$179,336.08	$281,514.00	$281,514.00	0.00
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**	**$290,964.00**	**0.00**

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City of Fifty Lakes | Proposed Budget Report | DRAFT | 9/14/2026

Disbursements

201: Road and Bridge	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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	$0.00	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	$10,500.00	0.00
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	$4,000.00	0.00
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	$10,000.00	0.00
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	$16,090.00	0.00
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	$6,139.00	0.00

City of Fifty Lakes **Proposed Budget Report** DRAFT **9/14/2026**

Disbursements

201: Road and Bridge	**2025 Actual**	**2025 Budget**	**2026 as of 9/14/2026**	**2026 Budget**	**2027 Proposed Budget**	**Percent Change**
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	$290,964.00	0.00
Disbursements Total	**$292,421.50**	**$294,564.00**	**$253,846.08**	**$290,964.00**	**$290,964.00**	**0.00**

Receipts

204: Parks	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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**

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Disbursements

204: Parks	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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**

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Receipts

225: Fire & Rescue	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
Taxes						
General Property Taxes						
General Property Taxes (31001 through 31299)	$128,714.68	$130,661.00	$83,145.73	$130,661.00	$180,161.00	37.88
Total General Property Taxes	$128,714.68	$130,661.00	$83,145.73	$130,661.00	$180,161.00	37.88
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**	**$190,661.00**	**35.07**

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Disbursements

225: Fire & Rescue	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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						

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Disbursements

225: Fire & Rescue	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
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
Worker's Compensation: Insurance Premiums	$899.00	$1,600.00	$674.00	$1,600.00	$1,100.00	-31.25
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	$75,000.00	650.00
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
Interfund Transfers	$0.00	$7,500.00	$0.00	$7,500.00	$7,500.00	0.00

Disbursements

225: Fire & Rescue	2025 Actual	2025 Budget	2026 as of 9/14/2026	2026 Budget	2027 Proposed Budget	Percent Change
Public Safety						
Fire						
Fire Administration						
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	$186,801.00	36.05
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**	**$190,661.00**	**35.07**

DRAFT

From:	Keith Fitzpatrick [redacted]
Sent:	Thursday, September 10, 2026 9:27 PM
To:	City of Fifty Lakes Ann Raph; Jesse Anderson; Fifty Lakes Fire
Subject:	Requested changes for Fire budget for September 14th meeting.
Attachments:	NFPA 1910 2024.pdf; NFPA guidelines recommend replacement.docx; suggested changes Fire 9-10-26.pdf

Evening Ann

Jesse and I have some questions/ suggested changes for the 2027 budget.

Attached is the preliminary budget supplied by you on 9/9/26.

1. Fire Pension per the email the city received on 7/31/26 they have two outstanding invoices with the state (PARA) totaling $38,200. Decrease this line to $20,000 for a small cushion in 2027.
2. Question Worker Comp premium budgeted $1,500.00 but already spent $2,546.00 this year suggest increase to $3,000.00. Did we have a payout this year?
3. Question small tools mortars and equipment budgeted $1,500.00 but already spent $2,235.00 this year suggest increase to $3,000.00. What was repaired?
4. Capital mortar vehicles need to change from $10,000.00 increase to $75,000.00. Reason is the engine will need to be replaced in 2029 per NFPA 1910
5. Capital other can be decreased to $10,000 as all vehicles are paid off. Others my break down or need replacement.

This will add an additional $55,500.00 to the budget. If you do not change lines 2 and 3 above the total increase will be $49,500.00

Attached are:

- Fire suggested changes 9/10/26 with the lines we would like changed as a reference. On Page 3 I have highlighted the areas that should be questioned or increase /decrease.
- I have attached the NFPA 1910 as a reference to State/Federal regulations on replacement for fire equipment.
- The word document is a simple google search of when to replace fire equipment.

Brief explanation on the need for a new Engine by 2029. We purchased the engine used in 2010, but the engine was put into service in 2009 and needs to be replaced within 15-20 years per NFPA 1910. If the engine goes over 20 years the fire department / city will lose its ISO rating that is currently at 7 (almost a 6). This rating was achieved by meeting all state and federal requirements. This rating dropped insurance amounts for all property owners withing the city. In addition, if our equipment does not meet standards, we would not qualify for any state aid. Jesse can explain in more detail during the budget meeting.

We have not formally started looking for a new engine, but a good estimate is the total cost will be somewhere between $350,000 - $400,000 just to replace what we have.

Respectfully
Keith and Dawn Fitzpatrick

[redacted]

[redacted]

Invoice for Required Contribution

Invoice Date: 7/30/2026
Invoice No.: 201181
PERA ID: 4644-00

Governing Body for: City of Fifty Lakes Volunteer Fire Department

Dear Governing Body:

In accordance with Minnesota Statutes 353G.08, PERA has calculated the required contribution to cover your volunteer firefighters enrolled in the Statewide Volunteer Firefighter Plan.

The required contribution is due to PERA by the dates listed below. If payment is not made by due date, interest will begin to accrue.

Description	Due Date	Total Amount Due
SVF Required Contribution (Inv 196483)	**12/31/2026**	**$23,605.00**
SVF Required Contribution (Inv 201181)	**12/31/2027**	**$14,600.00**

Please remit check to:
PERA 60 Empire Drive, Suite 200
St. Paul, MN 55103

Please add to the Memo Line: "SVF Required Contribution"

If you have questions, please contact PERA by email at PERASVF@MNPERA.ORG

PERA SVF Team
Accounting Division

NFPA guidelines recommend that front-line fire apparatus be replaced or moved to reserve status after 15 years, with full retirement typically by 20–25 years, depending on maintenance, usage, and technological updates.

NFPA Guidelines

The **National Fire Protection Association (NFPA)** provides standards for fire apparatus replacement primarily through **NFPA 1901** (Standard for Automotive Fire Apparatus) and **NFPA 1910** (Standard for the Inspection, Maintenance, Refurbishment, Testing, and Retirement of In-Service Emergency Vehicles) FF fentonfire.com. Key points include:

- **Front-line service life:** Apparatus built to NFPA 1901 standards are generally recommended to move to **reserve status after 15 years** of front-line service FF fentonfire.com.
- **Full retirement:** Vehicles exceeding **20–25 years** of service should be retired unless they pass all annual acceptance and mechanical tests feltonfire.com+1.
- **Command and utility vehicles:** Typically replaced after **10 years** due to evolving technology and safety requirements feltonfire.com.
- **Factors affecting replacement:** Vehicle mileage, engine hours, maintenance quality, driver training, adherence to design parameters, and availability of replacement parts all influence the effective service life feltonfire.com.

Practical Considerations

Fire departments often implement **fleet management programs** to track maintenance, repair costs, and operational readiness FHC Firehouse. These programs help determine when apparatus should be replaced or refurbished. Key considerations include:

- **Mechanical condition:** Frequent repairs, corrosion, or component failures indicate the need for replacement.
- **Safety upgrades:** Older apparatus may lack modern safety features such as rollover protection systems (ROPS), anti-lock brakes (ABS), and fully enclosed cabs FF fentonfire.com.

- **Operational readiness:** Departments must ensure that enough apparatus are available to meet response requirements, including minimum staffing levels for structure fires feltonfire.com.
- **Budgeting:** A planned capital replacement program is recommended to avoid relying on contingency funds, ensuring timely replacement of apparatus feltonfire.com+1.

Fleet Replacement Strategies

Departments may adopt several strategies for apparatus replacement:

1. **Outright purchase of new units** to replace aging apparatus.
2. **Leasing** with options to buy at the end of the lease.
3. **Rehabilitation or refurbishment** of existing units to extend service life.
4. **Purchasing used apparatus** that meet NFPA standards Firehouse.

Summary

In summary, NFPA standards provide a framework for fire apparatus replacement:

- **Front-line engines:** Move to reserve at ~15 years, retire by 20–25 years.
- **Command/utility vehicles:** Replace around 10 years.
- **Maintenance and safety:** Regular inspections, preventive maintenance, and adherence to NFPA 1910/1911 standards are critical.
- **Fleet management:** Planning, budgeting, and monitoring operational readiness ensure safe and effective fire service delivery feltonfire.com+2.

Sourcewell Programs for Local Government

Who is Sourcewell?

Sourcewell is a Minnesota Service Cooperative governed by Minnesota Statute 123A.21. Legislation passed in 1976 established nine educational cooperative service units across the state. Sourcewell is self-funded and has no taxing, levying, or borrowing authority. Today, Sourcewell partners with government, nonprofit, and education entities to boost student and community success, as well as provide funding, training, and shared services to help other public agencies do more with less.

Proposed projects must primarily benefit your community within Sourcewell's central Minnesota service area and cannot primarily benefit any individuals, businesses, or nonprofit entities. The project must relate to programs or services authorized under Sourcewell's enabling statute, Minnesota Statutes § 123A.21, subdivision 7, and serve a public purpose.

All prior-year final reports related to a specific funding opportunity must be submitted and approved before new funding for that opportunity will be awarded. Past due final reports that are more than one year old will make an entity ineligible for all funding. For all funding opportunities, applications must be submitted, required agreements fully executed, and project approval received before any project work or expenses begin.

This is an overview only, for full eligibility visit the Funding Portal: fundingportal.sourcewell.org

Boost Funds

- Supports member entities in addressing local needs through small projects with no match required.
- Applicant may request up to $3,000 per fiscal year.
- Quotes or estimates are required for each budget item.

Impact Funds

Applications will be accepted July 15-Sept. 23, 2026

Support member entities in addressing basic needs projects that seek efficiencies or solutions.

- Local Government entities may apply for one Impact Funds award up to $50,000 per fiscal year, no match required. Each application will be reviewed for eligibility and completeness. Applications that meet all review criteria will move forward to one of the following steps:
- Entities not awarded Impact Funds last fiscal year will be entered into the first-round lottery; those that received Impact Funds in the last fiscal year will be entered into a second-round lottery, if funds remain.
- A resolution from the governing body during the application period is required.
- Quotes or estimates are required for each budget item.

Match Funds

Applications will only be accepted Dec. 2, 2026-Feb. 10, 2027

Support member entities in addressing projects that improve how they operate and serve their communities.

- Local government entities may apply for one Match Funds award, up to $40,000 per fiscal year. Applications require a 25% match of the Sourcewell amount.
- A resolution from the governing body during the application period is required.
- Quotes or estimates are required for each budget item.
- Applications that meet all review criteria will advance to a lottery. Entities not awarded Match Funds in the last fiscal year are entered into the first round; prior-year awardees are entered into a second round, if funds remain.

For full program details, visit mn.sourcewell.org

Sourcewell

City of Fifty Lakes
Resolution 2026-12

State of Minnesota
County of Crow Wing
City Fifty Lakes

A RESOLUTION *AMENDING RESOLUTION 2026-12* AGREEING TO SUBMIT AN APPLICATION TO SOURCEWELL

****

WHEREAS, the Fifty Lakes City Council

WHEREAS, the Fifty Lakes City Council desires to

WHEREAS, the City Council of the City of Fifty Lakes agrees that said application would be of benefit to the citizens of Fifty Lakes,

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Fifty Lakes, Minnesota hereby acknowledges and agrees to collaborate with Sourcewell for the purchase of

BE IT FURTHER RESOLVED that the City Council of the City of Fifty Lakes fully supports submitting the Impact Funding application to Sourcewell to request financial support for purchase

ADOPTED this 15th day of September 2026

Gary Staples, Mayor

ATTEST:

Ann M. Raph
City Clerk-Treasurer