City of Biwabik

2026 Budget

December 8, 2025

General Description and Form of Government

The City of Biwabik provides a full range of municipal services authorized by state statute or city charter. These services include police, fire, and ambulance protection, parks and recreational activities, planning and zoning, general administrative services, building inspection, and the construction and maintenance of streets and alleys.

Utilities such as water, sewer, electric, and trash removal are provided and funded by the Biwabik Public Utilities Commission. These services are not subsidized by tax levy dollars. The revenue needed to run these departments is generated through user fees.

The City operates under a Council-Mayor form of government. All powers of the City are vested in the Mayor and Council, who are elected by voters of the entire City. City elections are held in even numbered years with the Mayor serving a two year term, and Councilors serving four year terms. The Council appoints a City Administrator to oversee day to day operations as allowed in the City Charter.

Budget Approval

A preliminary budget is accepted by resolution of the City Council and certified to St. Louis County in September of each year. The preliminary levy is used by the County to prepare and mail notices to each taxpayer indicating what their tax bill would be if the preliminary numbers were used. Following a public hearing in December, the final budget is approved by resolution of the City Council and certified to St. Louis County before December 31st of each year. The final levy is used by the County to prepare and mail tax bills to each taxpayer, which are due in May and October.

Property Tax Levy: 2020-2026

The property tax system is not the most equitable way to raise funds, but it is the revenue source that Cities are authorized to use in order to finance a significant portion of our activities. I want to assure the taxpayers of Biwabik that we make every effort to keep the city property tax bill at a reasonable level. Even while experiencing significant cutbacks in Local Government Aid from the State of Minnesota, we have not automatically raised our levy to make up for the cuts. The following chart illustrates the property tax levy from 2020-2026.

Year	Total Levy	Increase From Previous Year	City Tax Rate
2020	$1,099,595	$114,947	1.32
2021	$1,192,037	$92,442	1.34
2022	$1,331,101	$139,064	1.58
2023	$1,432,755	$101,654	1.35
2024	$1,243,237	$(243,870	.89
2025	$1,297,922	$109,036	.96
2026	$1,618,465	$320,543	24.70% increase

SUMMARY

Revenues	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
Property Tax	$1,297,922.00	$ 778,563.43	$ 519,358.57	$ 1,618,465.00	$ 320,543.00
State Aid	$ 482,383.00	$2,255,136.12	$ (1,772,753.12)	$ 396,956.00	$ (85,427.00)
City Council	$ 31,350.00	$ 90,177.41	$ (58,827.41)	$ 31,350.00	$ -
City Administrator	$ -	$ -	$ -	$ -	$ -
Election	$ -	$ -	$ -	$ 12.00	$ 12.00
Accounting	$ 500.00	$ 7,407.23	$ (6,907.23)	$ 500.00	$ -
Buildings	$ 18,000.00	$ 13,688.96	$ 4,311.04	$ 15,000.00	$ (3,000.00)
Police	$ 12,000.00	$ 1,349.77	$ 10,650.23	$ 12,000.00	$ -
Fire Dept	$ 7,000.00	$ 39,388.25	$ (32,388.25)	$ 8,500.00	$ 1,500.00
Building Inspection	$ 24,000.00	$ 103,694.08	$ (79,694.08)	$ 45,000.00	$ 21,000.00
Public Works	$ -	$ 50.28	$ (50.28)	$ 25,000.00	$ 25,000.00
Stormwater	$ 50,000.00	$ 51,839.83	$ (1,839.83)	$ 50,000.00	
Recreation	$ 170,800.00	$ 150,433.67	$ 20,366.33	$ 170,000.00	$ (800.00)
Ambulance	$ 121,200.00	$ 71,023.68	$ 50,176.32	$ 135,000.00	$ 13,800.00
Cemetery	$ -	$ 7,800.00	$ (7,800.00)	$ 8,000.00	$ 8,000.00
Capital	$ -	$ -	$ -	$ -	$ -
Total	**$2,215,155.00**	**$ 3,570,552.71**	**$ (1,355,397.71)**	**$ 2,515,783.00**	**$ 300,628.00**

Expenditures	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
City Council	$ 106,067.00	$ 95,948.42	$ 10,118.58	$ 129,567.20	$ 23,500.20
City Administrator	$ 193,948.00	$ 207,725.02	$ (13,777.02)	$ 215,124.20	$ 21,176.20
Election	$ -	$ 495.00	$ (495.00)	$ 10,000.00	$ 10,000.00
Accounting	$ 120,680.00	$ 141,984.96	$ (21,304.96)	$ 127,450.17	$ 6,770.17
Buildings	$ 101,730.00	$ 112,675.98	$ (10,945.98)	$ 101,730.00	$ -
Police	$ 438,103.00	$ 256,582.48	$ 181,520.52	$ 451,140.00	$ 13,037.00
Fire Dept	$ 163,833.00	$ 86,068.35	$ 77,764.65	$ 268,397.78	$ 104,564.78
Building Inspection	$ 16,000.00	$ 36,541.73	$ (20,541.73)	$ 45,000.00	$ 29,000.00
Public Works	$ 495,012.00	$ 547,383.28	$ (52,371.28)	$ 561,643.96	$ 66,631.96
Stormwater	$ 50,000.00	$ -	$ 50,000.00	$ 50,000.00	$ -
Recreation	$ 153,580.00	$ 125,369.47	$ 28,210.53	$ 158,000.00	$ 4,420.00
Capital	$ 255,000.00	$ 121,864.82	$ 133,135.18	$ 255,000.00	$ -
Ambulance	$ 115,815.00	$ 117,398.68	$ (1,583.68)	$ 134,729.12	$ 18,914.12
Cemetery	$ 10,000.00	$ 2,336.60	$ 7,663.40	$ 8,000.00	$ (2,000.00)
Total	**$2,219,768.00**	**$1,852,374.79**	**$ 367,393.21**	**$ 2,515,782.42**	**$ 296,014.42**

Property Tax and State Aid Revenue	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
R 101-41000-31000 General Property Taxes	$1,297,922.00	$ 778,563.43	$ 519,358.57	$ 1,618,465.00	$ 320,543.00
R 101-41000-33000 Mining Effects	$ 25,000.00	$ -	$ 25,000.00	$ 25,000.00	$ -
R 101-41000-33400 Taconite Aid	$ 75,000.00	$ 64,600.00	$ 10,400.00	$ 75,000.00	$ -
R 101-41000-33401 Local Government Aid	$ 271,702.00	$ 135,851.00	$ 135,851.00	$ 271,748.00	$ 46.00
R 101-41000-3403 Small Cities Aid	$ 31,287.00	$ 7,587.50	$ 23,699.50	$ 25,208.00	$ (6,079.00)
R 101-41000-36200 Miscellaneous	$ 79,394.00	$2,047,097.62	$ (1,967,703.62)	$ -	$ (79,394.00)
Total	**$1,780,305.00**	**$3,033,699.55**	**$ (1,253,394.55)**	**$ 2,015,421.00**	**$ 235,116.00**

City Council

Revenues

City Council revenues include various state aids:

- Taconite Aid is a state aid that is provided to communities within the Taconite Relief Area.
- Mining Effects Aid is a state aid that is provided specifically to communities in close proximity to an active taconite mining operation.
- Local Government Aid (LGA) is a general-purpose aid that can be used for any lawful expenditure.

The City Council also receives revenue from liquor and tobacco license fees, and a cable tv franchise fee that is collected by the provider and submitted to the City.

The City receives an amount equal to 10% of the revenue received by any organization conducting charitable gambling in Biwabik.

In some years, the City receives a dividend from our insurance provider, the League of MN Cities Insurance Trust. This is received in the years that the LMCIT fund balance is high enough due to low usage of the pooled reserve funds.

Expenses

City Council expenditures include the salaries for Mayor and Council along with training costs and membership dues to professional organizations including the East Range Joint Powers Board, League of MN Cities, Minnesota Association of Small Cities and the Range Association of Municipalities and Schools.

The City Council's legal fees include an annual agreement for general legal services with our City Attorney for $30,000. This expense is shared with the Public Utilities Commission, with the City paying $24,000 and the PUC paying $6,000.

The donations line item is generally used as a pass-through of funds that are submitted to the City by charitable gambling organizations operating "pull-tabs" in local establishments. The City forwards this money to the Biwabik Area Civic Association. The City has also received donations to be used for specific purposes such as ballfield bleachers and park benches.

Council					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-41110-32000 Liquor License	$ 3,200.00	$ 3,200.00	$ -	$ 3,200.00	$ -
R 101-41110-32100 Tobacco Licenses	$ 150.00	$ 150.00	$ -	$ 150.00	$ -
R 101-41110-32260 Other		$ 200.00	$ (200.00)		$ -
R 101-41110-34770 Cable TV Franchise Fee	$ 10,000.00	$ 9,281.34	$ 718.66	$ 10,000.00	$ -
R 101-41110-34950 Donations		$ 46,000.00	$ (46,000.00)		$ -
R 101-41110-36200 Miscellaneous		$ 14,630.92	$ (14,630.92)		$ -
R 101-41110-36210 Interest Earnings		$ 4,995.83	$ (4,995.83)		$ -
R 101-41110-36230 Contributions and Donations	$ 18,000.00	$ 11,719.32	$ 6,280.68	$ 18,000.00	$ -
R 101-41110-39000 Insurance Dividend			$ -		$ -
R 101-41110-37915 Sale of Assett			$ -		$ -
Total	**$ 31,350.00**	**$ 90,177.41**	**$ (58,827.41)**	**$ 31,350.00**	**$ -**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-41110-100 Wages and Salaries	$ 15,600.00	$ 12,750.00	$ 2,850.00	$ 15,600.00	$ -
E 101-41110-122 FICA	$ 967.00	$ 975.53	$ (8.53)	$ 967.20	$ 0.20
E 101-41110-208 Repayment Mineral Tax	$ -	$ -	$ -	$ 45,000.00	$ 45,000.00
E 101-41110-300 Professional Services	$ -	$ 233.00	$ (233.00)	$ -	$ -
E 101-41110-304 Legal Fees	$ 24,000.00	$ 27,500.00	$ (3,500.00)	$ 24,000.00	$ -
E 101-41110-331 Conference Expenses	$ 2,000.00	$ 1,254.68	$ 745.32	$ 1,500.00	$ (500.00)
E 101-41110-352 General Notices and Public Info	$ 2,500.00	$ 1,244.65	$ 1,255.35	$ 2,000.00	$ (500.00)
E 101-41110-430 Miscellaneous	$ 500.00	$ 6,701.65	$ (6,201.65)	$ 500.00	$ -
E 101-41110-433 Dues and Subscriptions	$ 17,500.00	$ 14,577.25	$ 2,922.75	$ 17,000.00	$ (500.00)
E 101-41110-490 Donations	$ 18,000.00	$ 30,574.90	$ (12,574.90)	$ 18,000.00	$ -
E 101-41110-436 Bank Fees	$ -	$ 136.76	$ (136.76)	$ -	$ -
E 101-41110-XXX Strategic Plan Expenses	$ 10,000.00	$ -	$ -	$ -	$ (10,000.00)
E 101-41110-711 Nuisance Cleanup	$ 15,000.00	$ -	$ 15,000.00	$ 5,000.00	$ (10,000.00)
Department Total	**$ 106,067.00**	**$ 95,948.42**	**$ 118.58**	**$ 129,567.20**	**$ 23,500.20**

City Administrator

Revenues
There are no specific revenue sources connected to this department.

Expenses
Administration expenditures include 70% of the salary and benefits for the City Administrator, with the balance being paid by the Public Utilities commission, along with training costs and membership dues to professional organizations. The proposed 2025 budget includes a 3% cost of living increase in the Wage and Salaries line.

The City's Workers Compensation insurance that covers all City employees, and the City's general liability insurance provided through the League of MN Cities Insurance Trust are also included in this department.

The Telephone line item includes the City's portion of landline and cellular telephones, wired and wireless internet service, and the service that provides voicemail, fax, and call forwarding services.

Professional Services in this department include things like general engineering or surveying services from our City Engineer.

City Administrator					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
Department Total	**$ -**	**$ -**	**$ -**	**$ -**	$ -
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-41300-100 Wages and Salaries	$ 69,871.00	$ 64,898.26	$ 4,972.74	$ 70,297.50	$ 426.50
E 101-41300-121 PERA	$ 5,240.00	$ 2,908.22	$ 2,331.78	$ 5,272.31	$ 32.31
E 101-41300-122 FICA	$ 4,332.00	$ 3,500.77	$ 831.23	$ 4,358.45	$ 26.44
E 101-41300-123 Medicare	$ 1,013.00	$ -	$ 1,013.00	$ 1,019.31	$ 6.31
E 101-41300-131 Employer Paid Health	$ 7,813.00	$ 11,709.35	$ (3,896.35)	$ 26,566.62	$ 18,753.62
E 101-41300-133 Employer Paid Dental	$ 210.00	$ 190.97	$ 19.03	$ 210.00	$ -
E 101-41300-134 Employer Paid Life	$ 69.00	$ 32.40	$ 36.60	$ -	$ (69.00)
E 101-41300-151 Worker s Comp Insurance Prem	$ 28,000.00	$ 16,273.00	$ 11,727.00	$ 28,000.00	$ -
E 101-41300-200 Office Supplies	$ 5,000.00	$ 5,295.25	$ (295.25)	$ 5,000.00	$ -
E 101-41300-300 Professional Srvs	$ 20,000.00	$ 22,721.32	$ (2,721.32)	$ 20,000.00	$ -
E 101-41300-301 Auditing and Acct	$ 1,400.00	$ -	$ 1,400.00	$ 1,400.00	$ -
E 101-41300-321 Telephone/Internet	$ 21,000.00	$ 24,973.38	$ (3,973.38)	$ 22,000.00	$ 1,000.00
E 101-41300-322 Postage	$ 500.00	$ 13.20	$ 486.80	$ 500.00	$ -
E 101-41300-331 Conference Expenses	$ 2,500.00	$ 654.91	$ 1,845.09	$ 2,500.00	$ -
E 101-41300-352 General Notices and Publication		$ 250.00	$ (250.00)		$ -
E 101-41300-362 Insurance	$ 27,000.00	$ 54,098.00	$ (27,098.00)	$ 28,000.00	$ 1,000.00
E 101-41300-430 Miscellaneous (General)	$ -	$ 205.99	$ (205.99)		$ -
E 101-41300-436 Bank Fees			$ -		$ -
Department Total	**$ 193,948.00**	**$ 207,725.02**	**$ (13,777.02)**	**$ 215,124.20**	**$ 21,176.20**

Elections

2026 is an election year for Local, State and National offices.

Elections					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-41410-34760 Filing Fees	$ -	$ -	$ -	$ 12.00	$ 12.00
R 101-41110-36200 Miscellaneous	$ -	$ -	$ -	.	#VALUE!
Department Total	**$ -**	**$ -**	**$ -**	**$ 12.00**	**$ 12.00**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-41410-111 Part-time wages	$ -	$ -	$ -	$ 7,000.00	$ 7,000.00
E 101-41410-200 Office Supplies	$ -	$ 495.00	$ (495.00)	$ 1,500.00	$ 1,500.00
E 101-41410-208 Training and Instruction	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00
E 101-41410-340 Advertising	$ -	$ -		$ -	$ -
Department Total	**$ -**	**$ 495.00**	**$ (495.00)**	**$ 10,000.00**	**$ 10,000.00**

Accounting

Revenues

Charges for Service in this department include fees charged for:

- Copies
- Notary Services
- Pet Licenses
- Public Record Requests

Expenses

Accounting expenditures include the City's portion of the salary and benefits for the Deputy Clerk, as well as on-going training and education under conference expenses and dues and subscriptions. The proposed 2025 budget includes a 3% cost of living increase in the Wage and Salaries line.

This budget includes the City's portion of the annual audit done by Walker, Giroux, and Hahne. This audit covers all City financial activity for the year.

EDP, Software and Design covers the annual license fees for our accounting software, website hosting, work management software and a Geographic Information System (mapping) program.

Accounting					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-41500-34000 Charges for Services	$ 500.00	$ 1,157.40	$ (657.40)	$ 500.00	$ -
R 101-41500-36200 Miscellaneous		$ 670.83	$ (670.83)		$ -
R 101-41500-39000 Insurance Dividend		$ 5,579.00	$ (5,579.00)	$ -	$ -
Department Total	**$ 500.00**	**$ 7,407.23**	**$ (6,907.23)**	**$ 500.00**	**$ -**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-41500-100 Wages and Salaries	$ 40,347.00	$ 34,138.72	$ 6,208.28	$ 42,752.50	$ 2,405.50
E 101-41500-121 PERA	$ 3,026.00	$ 2,560.14	$ 465.86	$ 3,206.44	$ 180.44
E 101-41500-122 FICA	$ 2,522.00	$ 2,612.06	$ (90.06)	$ 2,672.03	$ 150.03
E 101-41500-123 Medicare	$ 585.00	$ -	$ 585.00	$ 619.91	$ 34.91
E 101-41500-131 Employer Paid Health	$ 28,671.00	$ 50,765.10	$ (22,094.10)	$ 31,169.99	$ 2,498.99
E 101-41500-133 Employer Paid Dental	$ 210.00	$ 172.92	$ 37.08	$ 210.00	$ -
E 101-41500-134 Employer Paid Life	$ 69.00	$ 64.80	$ 4.20	$ 69.30	$ 0.30
E 101-41500-301 Auditing and Accounting Services	$ 32,000.00	$ 33,410.00	$ (1,410.00)	$ 33,000.00	$ 1,000.00
E 101-41500-309 EDP, Software and Design	$ 11,500.00	$ 16,384.44	$ (4,884.44)	$ 12,000.00	$ 500.00
E 101-41500-331 Conference Expenses	$ 1,000.00	$ 1,146.95	$ (146.95)	$ 1,000.00	$ -
E 101-41500-430 Miscellaneous	$ 500.00	$ 629.83	$ (129.83)	$ 500.00	$ -
E 101-41500-433 Dues and Subscriptions	$ 250.00	$ 100.00	$ 150.00	$ 250.00	$ -
Department Total	**$ 120,680.00**	**$ 141,984.96**	**$ (21,304.96)**	**$ 127,450.17**	**$ 6,770.17**

Buildings

Revenues

Office leases in this budget includes the fees we charge for private businesses or organizations that rent office space in City Hall. There are two active leases.

The fees for rental of the Biwabik Park Pavilion are budgeted under Rental.

The grocery store located in the City Hall pays, as rent, $2,850 per month directly to the bank for the loan that the City received to pay for the new City Hall in 1994.

Expenses

The Buildings category includes all expenses necessary to heat, cool, light and maintain the Police/Fire Station, Pavilion, Public Works Garage, City Hall and other various smaller buildings.

Professional Services in this department include inspection and maintenance of fire extinguishers and sprinklers, maintenance and certification of the elevator, pest control, maintenance of doors and locks, and a service to provide rugs, paper towels, and bathroom supplies.

The Repairs and Maintenance budget covers plumbing, electrical, flooring, roofing and other needed contractors. $20,000 of this line item is offset by use of the one-time COVID related funding.

The City Pavilion needs repairs to the roof and siding. The City Hall entrance needs to be improved for safety and accessibility.

Buildings					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-41940-34000 Charges for Services					$ -
R 101-41940-34101 Office Leases	$ 12,000.00	$ 5,841.72	$ 6,158.28	$ 8,000.00	$ (4,000.00)
R 101-41940-36200 Miscellaneous Revenues					$ -
R 101-41940-36220 Rental	$ 6,000.00	$ 7,847.24	$ (1,847.24)	$ 7,000.00	$ 1,000.00
Department Total	**$ 18,000.00**	**$ 13,688.96**	**$ 4,311.04**	**$ 15,000.00**	**$ (3,000.00)**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-41940-200 Office Supplies		$ 1,098.10	$ (1,098.10)		$ -
E 101-41940-215 Shop Supplies	$ 500.00	$ 56.85	$ 443.15	$ 500.00	$ -
E 101-41940-223 Building Repair Supplies		$ 55.98	$ (55.98)		$ -
E 101-41940-300 Professional Srvs	$ 25,000.00	$ 68,109.53	$ (43,109.53)	$ 25,000.00	$ -
E 101-41940-301 Telephone		$ 307.83	$ (307.83)		$ -
E 101-41940-354 Application/Permit fees/licens	$ 130.00	$ 30.00	$ 100.00	$ 130.00	$ -
E 101-41940-381 Electric Utilities	$ 7,000.00	$ 5,621.07	$ 1,378.93	$ 7,000.00	$ -
E 101-41940-383 Gas Utilities	$ 28,000.00	$ 25,886.66	$ 2,113.34	$ 28,000.00	$ -
E 101-41940-401 Repairs/Maint Buildings	$ 40,000.00	$ 10,091.62	$ 29,908.38	$ 40,000.00	$ -
E 101-41940-430 Miscellaneous	$ 500.00	$ 1,010.10	$ (510.10)	$ 500.00	$ -
E 101-41940-570 Equipment		$ -	$ -		$ -
E 101-41940-602 Building Loan			$ -		$ -
E 101-41940-750 Pers Prop Tax - Office Lease	$ 600.00	$ 408.24	$ 191.76	$ 600.00	$ -
Department Total	**$ 101,730.00**	**$ 112,675.98**	**$ (10,945.98)**	**$ 101,730.00**	**$ -**

Police Services

Revenues

The City receives an annual $12,000 payment for the police department providing daily checks of the grounds at a nearby explosives distributor.

Expenses

The only Police Services expenditure for 2026 is the payment of $451,140 to the City of Gilbert in exchange for police services.

Police					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-42000-32240 Animal Licenses		$ 444.00	$ (444.00)		$ -
R 101-42000-34000 Charges for Services	$ 12,000.00	$ -	$ 12,000.00	$ 12,000.00	$ -
R 101-42000-35100 Court Fines		$ 905.77			$ -
Department Total	**$ 12,000.00**	**$ 1,349.77**	**$ 11,556.00**	**$ 12,000.00**	**$ -**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-42000-200 Office Supplies	$ -	$ 91.25			
E 101-42000-300 Professional Srvs	$ 438,103.00	$ 253,577.25	$ 184,525.75	$ 451,140.00	$ 13,037.00
E 101-42000-780 Criminal Fines		$ 2,913.98			$ -
Department Total	**$ 438,103.00**	**$ 256,582.48**	**$ 184,525.75**	**$ 451,140.00**	**$ 13,037.00**

Fire Department

Revenues
The City receives a reimbursement from the State each year for a portion of our training expenses.

Expenses
There are a variety of expenses detailed below.

Fire					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-42260-32160 Reimbursements	$ -	$ 11,650.00	$ (11,650.00)		$ -
R 101-42260-33630 Grant			$ -		$ -
R 101-42260-33418 State Aid	$ 7,000.00		$ 7,000.00	$ 8,500.00	$ 1,500.00
R 101-42260-34000 Charges for Services		$ 24,483.25	$ (24,483.25)		$ -
R 101-42260-36200 Misc		$ 3,255.00	$ (3,255.00)		$ -
Department Total	**$ 7,000.00**	**$ 39,388.25**	**$ (32,388.25)**	**$ 8,500.00**	**$ 1,500.00**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-42260-100 Wages and Salaries	$ 24,840.00	$ 26,097.50	$ (1,257.50)	$ 30,690.00	$ 5,850.00
E 101-42260-122 FICA	$ 1,540.00	$ 1,973.58	$ (433.58)	$ 1,902.78	$ 362.78
E 101-42260-200 Office Supplies	$ 100.00	$ -	$ 100.00	$ 100.00	$ -
E 101-42260-205 Equipment Repair	$ 45,760.00	$ 9,773.40	$ 35,986.60	$ 14,545.00	$ (31,215.00)
E 101-42260-208 Training and Instruction	$ 16,900.00	$ 14,811.00	$ 2,089.00	$ 15,600.00	$ (1,300.00)
E 101-42260-212 Vehicle Gas/Diesel Fuel	$ 1,200.00	$ 458.00	$ 742.00	$ 1,800.00	$ 600.00
E 101-42260-221 Equipment Parts	$ -	$ -	$ -	$ -	$ -
E 101-42260-300 Professional Srvs	$ 550.00	$ 508.50	$ 41.50	$ 550.00	$ -
E 101-42260-331 Conference Expenses	$ 5,500.00	$ 345.00	$ 5,155.00	$ 8,250.00	$ 2,750.00
E 101-42260-404 Repairs/Maint Machinery/Equip	$ 15,475.00	$ 10,740.03	$ 4,734.97	$ 16,850.00	$ 1,375.00
E 101-42260-415 Equipment	$ 24,468.00	$ 18,114.58	$ 6,353.42	$ 14,460.00	$ (10,008.00)
E 101-42260-417 Uniforms	$ 2,500.00		$ 2,500.00	$ 3,500.00	$ 1,000.00
E 101-42260-430 Miscellaneous	$ -	$ 3,171.76	$ (3,171.76)	$ -	$ -
E 101-42260-433 Dues and Subscriptions	$ -	$ 75.00	$ (75.00)	$ -	$ -
E 101-42260-730 Loan Repayment	$ 25,000.00	$ -	$ 25,000.00	$ 25,000.00	$ -
e 101-42260-810 Fire Truck Purchase	$ -	$ -	$ -	$ 135,150.00	$ 135,150.00
Department Total	**$ 163,833.00**	**$ 86,068.35**	**$ 77,764.65**	**$ 268,397.78**	**$ 104,564.78**

Building Inspection

Revenues
Building permit revenue is the sole source of revenue in this department.

Expenses
Building Inspection expenditures are for the contract price for our Certified Building Official and the cost for the City Engineer to conduct inspections of erosion control measures on projects that require them.

Building Inspection					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-42400-32210 Building Permits	$ 24,000.00	$ 103,694.08	$ (79,694.08)	$ 45,000.00	$ 21,000.00
R 101-42400-34204 Erosion Control Permit		$ -			$ -
Department Total	**$ 24,000.00**	**$ 103,694.08**	**$ (79,694.08)**	**$ 45,000.00**	**$ 21,000.00**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-42400-300 Professional Srvs	$ 16,000.00	$ 36,541.73	$ (20,541.73)	$ 45,000.00	$ 29,000.00
E 101-42400-302 Erosion Control Inspection			$ -		$ -
Department Total	**$ 16,000.00**	**$ 36,541.73**	**$ (20,541.73)**	**$ 45,000.00**	**$ 29,000.00**

Public Works

Revenues

Charges for Service in this department include billing for cleanup of nuisance properties if the owner of the property does not voluntarily comply with the City's nuisance ordinance.

Expenses

Public Works expenditures consist of salaries and benefits for a Working Foreman, and 3 Heavy Equipment Operators. Equipment and supplies needed for snowplowing and ice clearing, street maintenance, street lighting, and traffic marking and signage are also budgeted for under Public Works.

Personnel costs are in accordance with a collective bargaining agreement.

The Repair/Maintenance line item includes $10,000 to cover items needed to keep our vehicles and equipment running.

The Crack Sealing line includes funding for a contracted service to apply rubberized sealant to cracks in our paved roads through a cooperative purchasing agreement with St Louis County and other communities.

Public Works					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-43000-32160 Reimbursements	$ -	$ 40.28	$ (40.28)	$ -	$ -
R 101-43000-36200 Miscellaneous	$ -	$ 10.00	$ (10.00)	$ 25,000.00	$ 25,000.00
R 101-43000-34000 Charges for Services	$ -	$ -	$ -	$ -	$ -
Department Total	**$ -**	**$ 50.28**	**$ (50.28)**	**$ 25,000.00**	**$ 25,000.00**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-43000-100 Wages and Salaries	$ 204,169.00	$ 210,741.53	$ (6,572.53)	$ 265,262.42	$ 61,093.42
E 101-43000-111 Part-time wages	$ 17,920.00	$ 18,946.50	$ (1,026.50)	$ 13,440.00	$ (4,480.00)
E 101-43000-121 PERA	$ 19,063.00	$ 15,805.68	$ 3,257.32	$ 19,894.68	$ 831.68
E 101-43000-122 FICA	$ 17,151.00	$ 17,571.21	$ (420.21)	$ 17,481.67	$ 330.67
E 101-43000-123 Medicare	$ 3,945.00	$ -	$ 3,945.00	$ 4,041.19	$ 96.19
E 101-43000-125 Central Pension Benefit	$ 19,968.00	$ 20,705.00	$ (737.00)	$ 30,368.00	$ 10,400.00
E 101-43000-131 Employer Paid Health	$ 88,376.00	$ 142,896.00	$ (54,520.00)	$ 90,736.00	$ 2,360.00
E 101-43000-133 Employer Paid Dental	$ 1,200.00	$ 1,200.00	$ -	$ 1,200.00	$ -
E 101-43000-134 Employer Paid Life	$ 320.00	$ 852.00	$ (532.00)	$ 320.00	$ -
E 101-43000-135 Employer Paid Other	$ 2,400.00	$ 2,037.90	$ 362.10	$ 2,400.00	$ -
E 101-43000-205 Equipment Repair	$ 4,000.00	$ 1,358.28	$ 2,641.72	$ 3,000.00	$ (1,000.00)
E 101-43000-208 Training and Instruction	$ 2,000.00	$ 405.05	$ 1,594.95	$ 2,000.00	$ -
E 101-43000-212 Vehicle Gas/Diesel Fuel	$ 18,000.00	$ 10,162.73	$ 7,837.27	$ 15,000.00	$ (3,000.00)
E 101-43000-215 Shop Supplies	$ 3,500.00	$ 10,538.83	$ (7,038.83)	$ 4,000.00	$ 500.00
E 101-43000-220 Repair/Maint Supply	$ 10,000.00	$ 9,210.46	$ 789.54	$ 10,000.00	$ -
E 101-43000-224 Street Repairs	$ 10,000.00	$ 6,305.00	$ 3,695.00	$ 10,000.00	$ -
E 101-43000-226 Sign Materials	$ 2,000.00	$ 715.08	$ 1,284.92	$ 1,500.00	$ (500.00)
E 101-43000-228 Street Crack Seal Program	$ 20,000.00	$ 19,800.00	$ 200.00	$ 20,000.00	$ -
E 101-43000-300 Professional Services	$ 5,000.00	$ 5,214.00	$ (214.00)	$ 5,000.00	$ -
E 101-43000-321 Telephone	$ -	$ 1,938.24	$ (1,938.24)	$ -	$ -
E 101-43000-362 Insurance	$ -	$ -	$ -	$ -	$ -
E 101-43000-381 Electric Utilities	$ -	$ 938.80	$ (938.80)	$ -	$ -
E 101-43000-415 Equipment	$ 5,000.00	$ 5,911.30	$ (911.30)	$ 5,000.00	$ -
E 101-43000-430 Miscellaneous	$ 3,500.00	$ 6,629.69	$ (3,129.69)	$ 3,500.00	$ -
E 101-43000-510 Equipment (Sweeper)	$ 37,500.00	$ 37,500.00	$ -	$ 37,500.00	$ -
Department Total	**$ 495,012.00**	**$ 547,383.28**	**$ (52,371.28)**	**$ 561,643.96**	**$ 66,631.96**

Stormwater

Revenues

The City instituted a stormwater charge starting in 2016 to provide dedicated funding for the stormwater system. Before that, the stormwater system was funded by the tax levy and appeared in the Public Works budget.

Expenses
The stormwater expenses include $10,000 for maintenance of the stormwater system, and $40,000 each year is used to help pay the debt for the City-Wide Reconstruction project.

Stormwater System					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 604-49451-37100 Residential	$ 45,000.00	$ 46,828.86	$ (1,828.86)	$ 45,000.00	$ -
R 604-49451-37150 Commercial	$ 5,000.00	$ 4,621.20		$ 5,000.00	$ -
R 604-49451-37160 Penalty		$ 389.77			$ -
Department Total	**$ 50,000.00**	**$ 51,839.83**	**$ (1,828.86)**	**$ 50,000.00**	**$ -**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 604-49451-400 Repair and Maintenance	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00	$ -
E 604-49451-720 Operating Transfers	$ 40,000.00	$ -	$ 40,000.00	$ 40,000.00	$ -
Department Total	**$ 50,000.00**	**$ -**	**$ 50,000.00**	**$ 50,000.00**	**$ -**

Recreation

Revenues
The revenues in the Recreation department consist mainly of fees collected for use of the campground. The campground collects fees for recreational camping, seasonal camping, and off-season storage of camping related items.

The City has also rented out the Pavilion for “sleep & Ski” groups that come up and use it as an inexpensive lodging option when visiting Giants Ridge Ski Area.

Expenses
The Recreation category includes the City’s contribution to the local public access cable channel.

Professional Services includes $13,500 for Biwabik’s share of the joint youth activities director position, approximately $7,000 to fund the lifeguards at the Biwabik beach, and $5,000 for other services that may be needed.

Management Services includes funds for an amenities coordinator, costs associated with running the campground reservation system, water, electric and trash utilities, and portable toilets.

Recreation					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-45100-34000 Charges for Service		$ 10.00			$ -
R 101-45100-34700 Seasonal Storage	$ 4,000.00	$ 2,000.00		$ 3,000.00	$ (1,000.00)
R 101-45100-34710 Seasonal Fees	$ 90,000.00	$ 78,526.18		$ 90,000.00	$ -
R 101-45100-34720 Campground Fees	$ 75,000.00	$ 67,002.49	$ 7,997.51	$ 75,000.00	$ -
R 101-45100-34730 Registration Fees					$ -
R 101-45100-34740 Park & Rec Concessions					$ -
R 101-45100-34750 Sleep n Ski	$ 1,800.00	$ 2,895.00	$ (1,095.00)	$ 2,000.00	$ 200.00
R 101-45100-34950 Donations					$ -
Department Total	**$ 170,800.00**	**$ 150,433.67**	**$ 6,902.51**	**$ 170,000.00**	**$ (800.00)**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-45100-100 Wages and Salaries		$ 4,095.00			$ -
E 101-45100-122 FICA		$ 313.27			$ -
E 101-45100-204 Campground Host	$ 20,000.00	$ 21,246.66	$ (1,246.66)	$ 25,000.00	$ 5,000.00
E 101-45100-206 Channel 2 Operations	$ 3,080.00		$ 3,080.00		$ (3,080.00)
E 101-45100-208 Training	$ -	$ 59.59			$ -
E 101-45100-300 Professional Srvs	$ 25,500.00	$ 30,003.27	$ (4,503.27)	$ 26,000.00	$ 500.00
E 101-45100-307 Management Services	$ 83,000.00	$ 58,834.22	$ 24,165.78	$ 85,000.00	$ 2,000.00
E 101-45100-321 Telephone		$ -			$ -
E 101-45100-381 Electric Utilities	$ 12,000.00	$ 10,330.08	$ 1,669.92	$ 12,000.00	$ -
E 101-45100-415 Equipment	$ 10,000.00		$ 10,000.00	$ 10,000.00	$ -
E 101-45100-430 Miscellaneous	$ -	$ 300.00	$ (300.00)		$ -
E 101-45100-435 Lodging Tax		$ 187.38			$ -
Department Total	**$ 153,580.00**	**$ 125,369.47**	**$ 32,865.77**	**$ 158,000.00**	**$ 4,420.00**

Capital

Expenses

There is $215,000 under Capital Outlay as we explore options for building upgrades at City Hall, Public Works vehicles and other large projects.

Capital					
Revenue	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R XXX-XXXXX-XXX	$ -	$ -	$ -	$ -	$ -
Capital Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-45200-308 Parks Committee	$ 40,000.00	$ 12,910.89	$ 27,089.11	$ 40,000.00	$ -
E 101-45200-510 Equip - Capital Outlay	$ 215,000.00	$ 108,953.93	$ 106,046.07	$ 215,000.00	$ -
Capital Total	**$ 255,000.00**	**$ 121,864.82**	**$ 133,135.18**	**$ 255,000.00**	**$ -**

Ambulance

Revenues

Ambulance revenue is provided through charges for service when the department responds to 911 costs for medical care. We also receive some reimbursement from the State for training costs.

Expenses

Wages and Salaries for emergency medical personnel are provided for responding to 911 calls as well as time spent “on-call”, which is when members commit to being available for calls so we have people available 24 hours a day to provide medical care. This self-supporting department also includes funds for training, supplies, equipment, and other operational expenses.

Ambulance					
Revenues	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 608-42153-32160 Reimbursements	$ 3,200.00	$ 7,010.00	$ (3,810.00)	$ 5,000.00	$ 1,800.00
R 608-42153-34205 Ambulance Revenues	$ 118,000.00	$ 64,013.68	$ 53,986.32	$ 130,000.00	$ 12,000.00
Department Total	**$ 121,200.00**	**$ 71,023.68**	**$ 50,176.32**	**$ 135,000.00**	**$ 13,800.00**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 608-42153-100 Wages and Salaries	$ 63,090.00	$ 62,352.50	$ 737.50	$ 69,260.00	$ 6,170.00
E 608-42153-122 FICA	$ 2,500.00	$ 4,770.17	$ (2,270.17)	$ 4,294.12	$ 1,794.12
E 608-42153-200 Office Supplies	$ 50.00	$ -	$ 50.00	$ 50.00	$ -
E 608-42153-205 Equipment Repair	$ 6,500.00	$ 9,049.59	$ (2,549.59)	$ 3,750.00	$ (2,750.00)
E 608-42153-208 Training and Instruction	$ 6,525.00	$ 5,966.99	$ 558.01	$ 6,325.00	$ (200.00)
E 608-42153-210 Operating Supplies	$ 10,000.00	$ 5,662.95	$ 4,337.05	$ 8,500.00	$ (1,500.00)
E 608-42153-212 Vehicle Gas/Diesel Fuel	$ 1,350.00	$ -	$ 1,350.00	$ 1,350.00	$ -
E 608-42153-221 Equipment Parts	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
E 608-42153-300 Professional Srvs	$ 18,000.00	$ 18,310.95	$ (310.95)	$ 24,000.00	$ 6,000.00
E 608-42153-321 Telephone	$ 800.00	$ 531.64	$ 268.36	$ 800.00	$ -
E 608-42153-331 Conference Expenses	$ 2,050.00	$ -	$ 2,050.00	$ 3,750.00	$ 1,700.00
E 608-42153-404 Repairs and Maintenance	$ -	$ 418.69	$ (418.69)	$ 200.00	$ 200.00
E 608-42153-362 Insurance	$ 1,750.00	$ -	$ 1,750.00	$ 1,750.00	$ -
E 608-42153-415 Equipment	$ 1,000.00	$ 9,373.10	$ (8,373.10)	$ 7,500.00	$ 6,500.00
E 608-42153-417 Uniforms	$ 1,500.00	$ 962.10	$ 537.90	$ 2,500.00	$ 1,000.00
E 608-42153-430 Miscellaneous	$ 200.00	$ -	$ 200.00	$ 200.00	$ -
Department Total	**$ 115,815.00**	**$ 117,398.68**	**$ (1,583.68)**	**$ 134,729.12**	**$ 18,914.12**

Cemetery

This is a new department for 2025 following the official transfer of cemetery operations from the Lakeside Cemetery Association to the City of Biwabik.

Revenue
The revenue comes from lot sales and cemetery burials.

Expenses
There is $8,000 budgeted for mowing and maintenance in 2025.

Cemetery					
Revenues	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
R 101-49010-36230 Contributions	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00
R 101-49010-39375 Lot Sales	$ -	$ 500.00	$ (500.00)	$ 2,000.00	$ 2,000.00
R 101-49010-39376 Cemetery Burial	$ -	$ 7,300.00	$ (7,300.00)	$ 5,000.00	$ 5,000.00
Department Total	**$ -**	**$ 7,800.00**	**$ (7,800.00)**	**$ 8,000.00**	**$ 8,000.00**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 101-49010-220 Repair & Maintenance	$ 5,000.00	$ 2,205.00	$ 2,795.00	$ 5,000.00	$ -
E 101-49010-300 Professional Services	$ 2,500.00	$ -	$ 2,500.00	$ 2,500.00	$ -
E 101-49010-430 Miscellaneous	$ 2,500.00	$ 131.60	$ 2,368.40	$ 500.00	$ (2,000.00)
Department Total	**$ 10,000.00**	**$ 2,336.60**	**$ 7,663.40**	**$ 8,000.00**	**$ (2,000.00)**

Utility Funds

Utility funds are entirely self-supporting and are not subsidized through property taxes.

Summary

Revenues	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
Water	$ 478,000.00	$ 346,586.74	$ 131,413.26	$ 497,000.00	$ 19,000.00
Electrical	$ 853,408.00	$ 669,179.99	$ 184,228.01	$ 869,000.00	$ 15,592.00
Wastewater	$ 328,653.00	$ 303,857.60	$ 24,795.40	$ 345,200.00	$ 16,547.00
Refuse	$ 182,000.00	$ 111,458.09	$ 70,541.91	$ 192,000.00	$ 10,000.00
Total	**$1,842,061.00**	**$1,431,082.42**	**$ 410,978.58**	**$1,903,200.00**	**$ 61,139.00**
Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
Water	$ 479,061.00	$ 396,985.76	$ 82,075.24	$ 496,812.33	$ 17,751.33
Electrical	$ 854,444.00	$ 713,992.39	$ 140,451.61	$ 868,417.33	$ 13,973.33
Wastewater	$ 323,684.00	$ 407,905.98	$ (84,221.98)	$ 345,032.33	$ 21,348.33
Refuse	$ 184,219.00	$ 218,720.11	$ (34,501.11)	$ 191,952.88	$ 7,733.88
Total	**$1,841,408.00**	**$1,737,604.24**	**$ 103,803.76**	**$1,902,214.87**	**$ 60,806.87**

Water Utility

Revenue

Water Revenues are generated by providing water service to Biwabik Residents. The Biwabik PUC provides water to approximately 690 accounts in the City of Biwabik. The extension of water service to the Voyageurs Retreat development will continue to expand the customer base in years to come. New customers are also charged a Water Access Charge when hooking on to the system for the first time.

Expenses

The Water budget includes a portion of the personnel costs for City staff. The largest expense is the Professional Services line which covers the contract we have with a private company to provide operation on maintenance of the system.

Water Revenue	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
R 600-49400-36200 Miscellaneous Revenue	$ -	$ 76.51	$ (76.51)	$ -	$ -
R 600-49400-37100 Residential	$ 410,000.00	$ 304,073.71	$ 105,926.29	$ 425,000.00	$ 15,000.00
R 600-49400-37150 Commercial	$ 55,000.00	$ 38,882.71	$ 16,117.29	$ 58,000.00	$ 3,000.00
R 600-49400-37160 Penalty	$ 3,500.00	$ 2,784.78	$ 715.22	$ 4,000.00	$ 500.00
R 600-49400-37170 Municipal	$ 1,500.00	$ 769.03	$ 730.97	$ 2,000.00	$ 500.00
R 600-49400-37250 Connect/Reconnect Fee	$ 8,000.00	$ -	$ 8,000.00	$ 8,000.00	$ -
Department Total	**$ 478,000.00**	**$ 346,586.74**	**$ 131,413.26**	**$ 497,000.00**	**$ 19,000.00**
Water Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 600-49400-100 Wages and Salaries	$ 30,733.00	$ 23,932.45	$ 6,800.55	$ 32,032.90	$ 1,299.90
E 600-49400-121 PERA	$ 2,305.00	$ 1,720.20	$ 584.80	$ 2,402.47	$ 97.47
E 600-49400-122 FICA	$ 1,908.00	$ 2,037.27	$ (129.27)	$ 1,989.09	$ 81.09
E 600-49400-131 Employer Paid Health	$ 17,206.00	$ 31,239.07	$ (14,033.07)	$ 23,572.87	$ 6,366.87
E 600-49400-133 Employer Paid Dental	$ 150.00	$ 142.00	$ 8.00	$ 120.00	$ (30.00)
E 600-49400-134 Employer Paid Life	$ 50.00	$ -	$ 50.00		$ (50.00)
E 600-49400-200 Office Supplies	$ 500.00	$ 350.82	$ 149.18	$ 525.00	$ 25.00
E 600-49400-216 Chemicals and Chem Products	$ -	$ 4,665.23	$ (4,665.23)		$ -
E 600-49400-300 Professional Srvs	$ 205,000.00	$ 225,519.89	$ (20,519.89)	$ 205,000.00	$ -
E 600-49400-301 Auditing and Acct g Services	$ 3,333.00	$ 3,530.00	$ (197.00)	$ 3,500.00	$ 167.00
E 600-49400-304 Legal Fees	$ 2,000.00		$ 2,000.00	$ 2,000.00	$ -
E 600-49400-306 Commissioner Salary	$ 2,400.00	$ 2,700.00	$ (300.00)	$ 2,520.00	$ 120.00
E 600-49400-309 EDP, Software and Design	$ 3,950.00	$ 1,432.50	$ 2,517.50	$ 3,000.00	$ (950.00)
E 600-49400-321 Telephone	$ 500.00		$ 500.00	$ -	$ (500.00)
E 600-49400-322 Postage	$ 550.00	$ 1,679.86	$ (1,129.86)	$ 1,000.00	$ 450.00
E 600-49400-352 General Notices and Pub Info	$ -	$ 195.00	$ (195.00)	$ 200.00	$ 200.00
E 600-49400-354 Application/Permit fees/licens	$ 300.00	$ 6,972.05	$ (6,672.05)	$ 300.00	$ -
E 600-49400-381 Electric Utilities	$ 7,000.00	$ 9,793.00	$ (2,793.00)	$ 7,500.00	$ 500.00
E 600-49400-383 Gas Utilities	$ 1,000.00	$ 55.18	$ 944.82	$ 1,000.00	$ -
E 600-49400-400 Repairs & Maint Cont	$ 2,500.00	$ 6,829.87	$ (4,329.87)	$ 3,000.00	$ 500.00
E 600-49400-401 Repairs/Maint Buildings	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
E 600-49400-415 Equipment	$ 6,000.00	$ 21,770.12	$ (15,770.12)	$ 6,000.00	$ -
E 600-49400-433 Dues and Subscriptions	$ 1,676.00	$ -	$ 1,676.00	$ 1,700.00	$ 24.00
E 600-49400-601 Bond Payment	$ 189,000.00	$ 39,000.00	$ 150,000.00	$ 198,450.00	$ 9,450.00
E 600-49400-610 Interest	$ -	$ 13,421.25	$ (13,421.25)	$ -	$ -
Department Total	**$ 479,061.00**	**$ 396,985.76**	**$ 82,075.24**	**$ 496,812.33**	**$ 17,751.33**

Electric Utility

Revenue

Electric Revenues are generated by providing electric service to Biwabik Residents. Biwabik PUC provides electric service to approximately 400 accounts in the City of Biwabik. Wholesale electrical power is purchased from Minnesota Power.

Expenses

The Electric budget includes a portion of the personnel costs for City staff. The largest expense is the Electric Utilities line which covers the cost of the wholesale electricity that we purchase from MN Power which we then sell to our retail users.

Electrical Revenue	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
R 601-49550-36210 Interest Earnings	$ 21,575.00	$ -	$ 21,575.00	$ 20,000.00	$ (1,575.00)
R 601-49550-37100 Residential	$ 551,000.00	$ 430,530.70	$ 120,469.30	$ 560,000.00	$ 9,000.00
R 601-49550-37150 Commercial	$ 255,000.00	$ 208,666.08	$ 46,333.92	$ 260,000.00	$ 5,000.00
R 601-49550-37160 Penalty	$ 5,618.00	$ 6,514.21	$ (896.21)	$ 6,000.00	$ 382.00
R 601-49550-37170 Municipal	$ 20,215.00	$ 23,469.00	$ (3,254.00)	$ 23,000.00	$ 2,785.00
Department Total	**$ 853,408.00**	**$ 669,179.99**	**$ 184,228.01**	**$ 869,000.00**	**$ 15,592.00**
Electrical Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 601-49550-100 Wages and Salaries	$ 30,733.00	$ 23,932.45	$ 6,800.55	$ 32,032.90	$ 1,299.90
E 601-49550-121 PERA	$ 2,305.00	$ 1,720.20	$ 584.80	$ 2,402.47	$ 97.47
E 601-49550-122 FICA	$ 1,908.00	$ 1,968.38	$ (60.38)	$ 1,989.09	$ 81.09
E 601-49550-131 Employer Paid Health	$ 17,206.00	$ 31,239.07	$ (14,033.07)	$ 23,572.87	$ 6,366.87
E 601-49550-133 Employer Paid Dental	$ 150.00	$ 141.98	$ 8.02	$ -	$ (150.00)
E 601-49550-134 Employer Paid Life	$ 50.00	$ -	$ 50.00	$ -	$ (50.00)
E 601-49550-200 Office Supplies	$ 500.00	$ 350.81	$ 149.19	$ 500.00	$ -
E 601-49550-300 Professional Srvs	$ 80,000.00	$ 146,279.91	$ (66,279.91)	$ 85,000.00	$ 5,000.00
E 601-49550-301 Auditing and Acct g Services	$ -	$ 3,530.00	$ (3,530.00)	$ -	$ -
E 601-49550-304 Legal Fees	$ 2,000.00	$ -	$ 2,000.00	$ 2,100.00	$ 100.00
E 601-49550-306 Commissioner Salary	$ 2,400.00	$ 1,800.00	$ 600.00	$ 2,520.00	$ 120.00
E 601-49550-309 EDP, Software and Design	$ 1,000.00	$ 485.00	$ 515.00	$ 1,000.00	$ -
E 601-49550-321 Telephone	$ 520.00	$ -	$ 520.00	$ -	$ (520.00)
E 601-49550-322 Postage	$ 1,000.00	$ 1,679.84	$ (679.84)	$ 1,500.00	$ 500.00
E 601-49550-331 Conference Expenses	$ 2,496.00	$ 86.80	$ 2,409.20	$ 500.00	$ (1,996.00)
E 601-49550-352 General Notices and Pub Info	$ -	$ 86.25	$ (86.25)	$ -	$ -
E 601-49550-381 Electric Utilities	$ 707,000.00	$ 495,903.55	$ 211,096.45	$ 710,000.00	$ 3,000.00
E 601-49550-386 Energy Star Rebate	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
E 601-49550-430 Miscellaneous	$ 2,000.00	$ 3,365.15	$ (1,365.15)	$ 2,000.00	$ -
E 601-49550-433 Dues and Subscriptions	$ 2,676.00	$ 1,423.00	$ 1,253.00	$ 2,800.00	$ 124.00
Department Total	**$ 854,444.00**	**$ 713,992.39**	**$ 140,451.61**	**$ 868,417.33**	**$ 13,973.33**

Wastewater Utility

Revenue

Wastewater Revenues are generated by providing water service to Biwabik Residents. The Biwabik PUC provides wastewater service to approximately 690 accounts in the City of Biwabik. The extension of wastewater service to the Voyageurs Retreat development will continue to expand the customer base in years to come. New customers are also charged a Water Access Charge when hooking on to the system for the first time.

Expenses

The Wastewater budget includes a portion of the personnel costs for City staff. The largest expense is the Professional Services line which covers the contract we have with a private company to provide operation on maintenance of the system.

Wastewater Revenue	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
R 602-49450-33100 IRRR Grant	$ -	$ 29,739.00	$ (29,739.00)	$ -	$ -
R 602-49450-37100 Residential	$ 297,754.00	$ 242,666.67	$ 55,087.33	$ 312,000.00	$ 14,246.00
R 602-49450-37150 Commercial	$ 29,775.00	$ 29,204.93	$ 570.07	$ 32,000.00	$ 2,225.00
R 602-49450-37160 Penalty	$ 1,124.00	$ 2,247.00	$ (1,123.00)	$ 1,200.00	$ 76.00
Department Total	**$ 328,653.00**	**$ 303,857.60**	**$ 24,795.40**	**$ 345,200.00**	**$ 16,547.00**
Wastewater Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 602-49450-100 Wages and Salaries	$ 30,733.00	$ 23,932.45	$ 6,800.55	$ 32,032.90	$ 1,299.90
E 602-49450-121 PERA	$ 2,305.00	$ 1,720.20	$ 584.80	$ 2,402.47	$ 97.47
E 602-49450-122 FICA	$ 1,908.00	$ 1,876.54	$ 31.46	$ 1,989.09	$ 81.09
E 602-49450-131 Employer Paid Health	$ 17,206.00	$ 31,239.07	$ (14,033.07)	$ 23,572.87	$ 6,366.87
E 602-49450-133 Employer Paid Dental	$ 140.00	$ 141.98	$ (1.98)	$ -	$ (140.00)
E 602-49450-134 Employer Paid Life	$ 50.00	$ -	$ 50.00	$ -	$ (50.00)
E 602-49450-200 Office Supplies	$ 500.00	$ 350.81	$ 149.19	$ 500.00	$ -
E 602-49450-205 Equipment Repair	$ 3,200.00	$ 3,539.85	$ (339.85)	$ 3,200.00	$ -
E 602-49450-215 Shop Supplies	$ -	$ 1,999.00	$ (1,999.00)	$ -	$ -
E 602-49450-300 Professional Srvs	$ 113,000.00	$ 287,405.39	$ (174,405.39)	$ 118,000.00	$ 5,000.00
E 602-49450-301 Auditing and Acct g Services	$ 3,333.00	$ 3,530.00	$ (197.00)	$ 3,500.00	$ 167.00
E 602-49450-304 Legal Fees	$ 2,000.00	$ -	$ 1,400.00	$ 2,100.00	$ 100.00
E 602-49450-306 Commissioner Salary	$ 2,400.00	$ 600.00	$ 967.50	$ 2,520.00	$ 120.00
E 602-49450-309 EDP, Software and Design	$ 3,950.00	$ 1,432.50	$ 3,950.00	$ 4,000.00	$ 50.00
E 602-49450-321 Telephone	$ 500.00		$ (1,179.81)	$ -	$ (500.00)
E 602-49450-322 Postage	$ 800.00	$ 1,679.81	$ 800.00	$ 650.00	$ (150.00)
E 602-49450-331 Conference Expenses	$ 833.00	$ -	$ 761.99	$ -	$ (833.00)
E 602-49450-352 General Notices and Pub Info	$ 650.00	$ 71.01	$ 578.99	$ 650.00	$ -
E 602-49450-354 Application/Permit fees/licens	$ 1,500.00	$ 1,450.00	$ 50.00	$ 1,500.00	$ -
E 602-49450-381 Electric Utilities	$ 20,000.00	$ 13,493.86	$ 6,506.14	$ 20,000.00	$ -
E 602-49450-383 Gas Utilities	$ 1,500.00	$ 334.51	$ 1,165.49	$ 1,500.00	$ -
E 602-49450-400 Repairs & Maint Cont	$ 25,000.00	$ 33,109.00	$ (8,109.00)	$ 26,000.00	$ 1,000.00
E 602-49450-415 Equipment	$ 500.00	$ -	$ 500.00	$ -	$ (500.00)
E 602-49450-433 Dues and Subscriptions	$ 1,676.00	$ -	$ 1,676.00	$ -	$ (1,676.00)
E 602-49450-601 Bond Payment	$ 90,000.00	$ -	$ 90,000.00	$ 94,500.00	$ 4,500.00
E 602-49450-720 Operating Transfers Project	$ -	$ -	$ -	$ 6,415.00	$ 6,415.00
Department Total	**$ 323,684.00**	**$ 407,905.98**	**$ (84,292.99)**	**$ 345,032.33**	**$ 21,348.33**

Solid Waste Utility

Revenue

Solid Waste Revenues are generated by providing service to Biwabik Residents. The Biwabik PUC provides solid waste collection service to approximately 500 accounts in the City of Biwabik. The City contracts with East Mesabi Sanitation for curbside pickup.

Expenses

The Solid Waste budget includes a portion of the personnel costs for City staff. The largest expense is the Professional Services line which covers the cost of the contractor who provides curb-side pickup of trash.

Refuse Revenue	2025 Budget	YTD 12/5/25	2025 Balance	Proposed 2026	Difference
Revenue					
R 603-49500-31900 Late Fees	$ 2,000.00		$ 2,000.00	$ -	$ (2,000.00)
R 603-49500-37100 Residential	$ 140,000.00	$ 92,981.27	$ 47,018.73	$ 140,000.00	$ -
R 603-49500-37150 Commercial	$ 22,500.00	$ 17,545.14	$ 4,954.86	$ 30,000.00	$ 7,500.00
R 603-49500-37310 Bag Sales	$ 17,500.00	$ -	$ 17,500.00	$ 20,000.00	$ 2,500.00
R 603-49500-37160 Penalty	$ -	$ 931.68	$ (931.68)	$ 2,000.00	$ 2,000.00
Department Total	**$ 182,000.00**	**$ 111,458.09**	**$ 70,541.91**	**$ 192,000.00**	**$ 10,000.00**
Refuse Expenditures	**2025 Budget**	**YTD 12/5/25**	**2025 Balance**	**Proposed 2026**	**Difference**
E 603-49500-100 Wages and Salaries	$ 4,996.00	$ 4,227.52	$ 768.48	$ 5,294.30	$ 298.30
E 603-49500-121 PERA	$ 375.00	$ 316.80	$ 58.20	$ 397.07	$ 22.07
E 603-49500-122 FICA	$ 310.00	$ 323.40	$ (13.40)	$ 328.25	$ 18.25
E 603-49500-131 Employer Paid Health	$ 3,998.00	$ 7,473.40	$ (3,475.40)	$ 5,108.26	$ 1,110.26
E 603-49500-133 Employer Paid Dental	$ 30.00	$ 30.00	$ -	$ -	$ (30.00)
E 603-49500-134 Employer Paid Life	$ 10.00	$ -	$ 10.00	$ -	$ (10.00)
E 603-49500-200 Office Supplies	$ -	$ 277.50	$ (277.50)	$ -	$ -
E 603-49500-217 Refuse Supplie (Bags)	$ 7,200.00	$ 5,389.00	$ 1,811.00	$ 7,400.00	$ 200.00
E 603-49500-300 Professional Srvs	$ 92,000.00	$ 152,078.25	$ (60,078.25)	$ 120,000.00	$ 28,000.00
E 603-49500-309 EDP, Software and Design	$ 500.00		$ 500.00	$ 525.00	$ 25.00
E 603-49500-304 Legal Fees	$ 2,000.00	$ -	$ 2,000.00	$ 2,100.00	$ 100.00
E 603-49500-322 Postage	$ 800.00	$ 1,679.81	$ (879.81)	$ 800.00	$ -
E 603-49500-384 Transfer Station Tipping Fees	$ 30,000.00	$ 26,802.56	$ 3,197.44	$ 30,000.00	$ -
E 603-49500-385 Solid Waste Mngmt Fee	$ 23,000.00	$ -	$ 23,000.00	$ -	$ (23,000.00)
E 603-49500-437 Commercial Refuse Hauling	$ 19,000.00	$ 20,121.87	$ (1,121.87)	$ 20,000.00	$ 1,000.00
Department Total	**$ 184,219.00**	**$ 218,720.11**	**$ (34,501.11)**	**$ 191,952.88**	**$ 7,733.88**

Personnel

Employee	FTE	Base Wage & Stipends	PERA	FICA/Medicare	Benefits	Pension	Total
Elected Officials (Mayor/Council/PUC)	8	$ 21,600	$ -	$ 1,652	$ -	$ -	$ 23,252
Administration Staff	3	$ 214,443	$ 16,083	$ 16,405	$ -	$ -	$246,931
Public Works	4	$ 270,122	$ 20,259	$ 20,664	$ -	$ 30,368	$341,413
Seasonal	3	$ 13,440	$ -	$ 1,028	$ -	$ -	$ 14,468
City-Wide Totals	18	$ 519,605	$ 35,978	$ 39,750	$ 227,417	$ 30,368	$853,118