

City of Long Lake

2026 Preliminary Budget



2026 Budget Factors

- State Aid
 - Local Government Aid (LGA) continues to be \$0 in 2026.
- License/Permit Revenue
 - 2026 building permit revenues are expected to have slight increase in the remodel and upgrade category but also does the expense related to inspections.



2026 Budget Factors

- **Employee Headcount and Salary/Benefit Costs**
 - Public Works Maintenance Worker planned salary step increases, and a 3.0% salary range move for other staff.
- **Insurance Premiums**
 - Budgeted 10% increase in employee health and 0% increase in employee dental insurance premiums.

2026 Recommended Levy

	2026 Preliminary	2025 Final	2024 Final
Operating Levy	\$1,697,421	\$1,658,131	\$1,490,925
Debt Service Levy	\$87,981	\$87,530	\$86,665
Total Net Levy	\$1,785,402	\$1,745,661	\$1,577,590
\$ Increase	\$39,741	\$168,071	\$170,850
% Increase	2.28%	10.65%	12.1%

2026 Levy

- Adjusted Net Tax Capacity increased \$120,691 from \$5,214,123 to \$5,334,814
- The levy increase of \$ 39,741 accompanied by a 2.31% increase in Adjusted Net Tax Capacity, results in a flat or no change of the local City tax rate for 2026

Tax Levy History

	Debt Levy	Operating Levy	Total Net Levy	% Increase Over Previous Yr.	Tax Rate
2018	\$146,853	\$917,726	\$1,064,579	0%	37.15%
2019	\$104,831	\$959,838	\$1,064,579	0%	36.42%
2020	\$105,556	\$1,013,030	\$1,118,585	5.07%	36.57%
2021	\$82,885	\$1,140,498	\$1,223,838	9.41%	36.056%
2022	\$84,335	\$1,213,573	\$1,277,908	4.42%	35.957%
2023	\$85,627	\$1,321,113	\$1,406,740	10.08%	33.4%
2024	\$86,665	\$1,490,925	\$1,577,590	12.15%	33.4%
2025	\$87,530	\$1,658,131	\$1,745,661	10.65%	33.4%
2026	\$87,981	\$1,697,421	\$1,785,402	2.28%	33.4%

2026 Recommended Funding

- 2025 Comprehensive Plan
 - \$10,000-Accounted for under Planning-Professional Services
- Seal Coating-Budgeted Transfer from GF to Coating Fund
 - \$60,000
- Fire Department-Budgeted Transfer from GF to FD Capital
 - \$50,000
- Removal of Emerald Ash Borer impacted/dead Ash Trees from Parks and City Right-of-Way
 - \$40,000= \$10,000 in Streets and \$30,000 in Parks



Major General Capital Items for 2026 to Consider

- City Hall Building-Transfer Funds from Fund 401
 - \$50,000
- Fund 401
 - Use or create existing fund accounts for CIP
 - Transfer funds from 401 to allocate starting balances
 - Create an annual transfer amount from 401

