

**AGENDA
REGULAR COUNCIL MEETING
CITY OF CROSSLAKE
MONDAY, APRIL 8, 2019
7:00 P.M. – CITY HALL**

A. CALL TO ORDER

1. Pledge of Allegiance
2. Approval of Additions to the Agenda (**Council Action-Motion**)

B. CONSENT CALENDAR – NOTICE TO THE PUBLIC – All items here listed are considered to be routine by the City Council and will be acted on by **one motion**. There will be no separate discussion on these items unless a Citizen or Councilmember so requests:

1. Regular Council Meeting Minutes of March 11, 2019
2. City – Month End Revenue Report dated March 2019
3. City – Month End Expenditures Report dated March 2019
4. March 2019 Budget to Actual Analysis
5. Police Report for Crosslake – March 2019
6. Police Report for Mission Township – March 2019
7. Fire Department Report – March 2019
8. Planning and Zoning Monthly Statistics
9. Planning and Zoning Commission Meeting Minutes of February 22, 2019
10. MPCA NPDES Permit Compliance Summary
11. Parks and Rec/Library Commission Meeting Minutes of 3/27/19
12. Crosslake EDA Meeting Minutes of March 7, 2019
13. Crosslake Roll-Off Recycling Report for March 2019
14. Waste Partners Recycling Report for February 2019
15. Facility Needs Meeting Minutes of 3/7/19, 3/13/19, and 3/27/19
16. Crosslake Sewer District/Sanitary Sewer Meeting Minutes of 3/15/19
17. Thank You Letter dated March 6, 2019 from Initiative Foundation for 2019 Funding
18. LG220 Application for Exempt Permit for Lakes Area Kids Enrichment Foundation to Conduct Raffle on June 13, 2019
19. Bills for Approval
20. North Ambulance Run Report – March 2019

C. PUBLIC FORUM - No action will be taken on any of the issues raised. If appropriate, the issues will be placed on the agenda of a future council meeting. Speaker must state their name and address. Each speaker is given a three minute time limit.

D. MAYOR’S AND COUNCIL MEMBERS’ REPORT

1. Email from Laurie Prem Regarding Step UP Brainerd (Council Information)
2. Request from Emily Food Shelf for 2019 Funding (**Council Action-Motion**)
3. Resolution Accepting Donations (**Council Action-Motion**)
4. Local Option Sales Tax (**Council Action-Motion**)
 - a. Information from the City of Walker
 1. Tax Reform Committee Talking Points
 2. Walker Sales Tax Receipts
 3. Letter dated August 24, 2017 from Walker Administrator to Department of Revenue Re: Implementation of Local Sales Tax
 - b. Local Option Sales Tax Analysis for Crow Wing County

5. Memo dated April 2, 2019 from Mayor Re: Special Committee Appointment (Council Action-Motion)
6. Building Facilities Comments – Aaron Herzog and Dave Schrupp

E. CITY ADMINISTRATOR'S REPORT

1. Memo dated April 2, 2019 from City Clerk Re: Record Retention Schedule (Council Action-Motion)
2. Memo dated April 2, 2019 from City Clerk Re: Charge for Copies of DVD's (Council Action-Motion)
3. Memo dated April 2, 2019 from City Clerk Re: Request from American Legion to Add Outdoor Patio (Council Action-Motion)
4. Approval to Change Date and Time of Regular EDA Meetings to First Wednesday of Month at 8:30 AM in City Hall (Council Action-Motion)
5. Letter dated March 8, 2019 from State Representative Jerry Hertaus Re: Request for Letter of Support for New Legislative Initiative to Reform Local Government Aid Formula (Council Action-Motion)
6. Letter dated March 18, 2019 from Crow Wing County Re: CSAH 36 Road Project (Council Information)
7. Resolution Approving County Project Within Municipal Corporate Limits (Council Action-Motion)
8. League of MN Cities Information and Request for Action Regarding Street Improvement District Authorities (Council Action-Motion)
9. Memo dated April 2, 2019 from City Clerk Re: Small Cell Wireless Facility Policy (Council Action-Motion)
10. Discuss Whether to Open Yard Waste Disposal at Public Works Facility (Discussion)
11. Discuss Traffic Study at County Roads 66/3 (Discussion)

F. COMMISSION REPORTS

1. PUBLIC SAFETY
 - a. Memo dated April 2019 from Fire Chief Re: March Fire Department Training and Activities (Council Information)
 - b. Memo dated April 2019 from Fire Chief Re: Declare Equipment Surplus (Council Action-Motion)
2. PARK AND RECREATION/LIBRARY
 - a. Staff Report dated April 8, 2019 from TJ Graumann (Council Action-Motion)

G. PUBLIC FORUM - No action will be taken on any of the issues raised. If appropriate, the issues will be placed on the agenda of a future council meeting. Speaker must state their name and address. Each speaker is given a three minute time limit.

H. CITY ATTORNEY REPORT

1. Closed Session to Discuss Land Negotiations

I. OLD BUSINESS

J. NEW BUSINESS

K. ADJOURN

B. 1.

**REGULAR COUNCIL MEETING
CITY OF CROSSLAKE
MONDAY, MARCH 11, 2019
7:00 P.M. – CITY HALL**

The Crosslake City Council met in the Council Chambers of City Hall on Monday, March 11, 2019. The following Council Members were present: Mayor David Nevin, Gary Heacox, John Andrews, and Aaron Herzog. Dave Schrupp was present via conference call. Also present were City Administrator Mike Lyonais, City Clerk Char Nelson, Public Works Director Ted Strand, Park Director TJ Graumann, Police Sergeant Eric Swanson, Fire Chief Chip Lohmiller, Land Service Specialist Jon Kolstad, City Engineers Dave Reese and John Graupman, Echo Journal Reporter Erin Bormet and Northland Press Reporter Paul Boblett. There were approximately thirty people in the audience.

A. CALL TO ORDER – Mayor Nevin called the meeting to order at 7:00 P.M. The Pledge of Allegiance was recited. MOTION 03R-01-19 WAS MADE BY GARY HEACOX AND SECONDED BY JOHN ANDREWS TO APPROVE THE ADDITIONS TO THE AGENDA. MOTION CARRIED WITH ALL AYES.

B. CONSENT CALENDAR – MOTION 03R-02-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO APPROVE THE FOLLOWING ITEMS ON THE CONSENT CALENDAR:

1. Regular Council Meeting Minutes of February 25, 2019
2. City – Month End Revenue Report dated February 2019
3. City – Month End Expenditures Report dated February 2019
4. February 2019 Budget to Actual Analysis
5. Police Report for Crosslake – February 2019
6. Police Report for Mission Township – February 2019
7. Fire Department Report – February 2019
8. North Ambulance Run Report – February 2019
9. Planning and Zoning Monthly Statistics
10. Planning and Zoning Commission Meeting Minutes of January 25, 2019
11. Letter dated February 4, 2019 from County Highway Engineer Re: Annual Bridge Inspections
12. Public Works Commission Meeting Minutes of February 4, 2019
13. Parks and Rec/Library Commission Meeting Minutes of 2/27/19
14. Waste Partners Recycling Report for January 2019
15. Facility Needs Meeting Minutes of 2/20/19
16. Crosslake Sewer District/Sanitary Sewer Meeting Minutes of 2/15/19
17. Memo dated March 4, 2019 from City Clerk Re: Repurchase Cemetery Lots
18. Bills for Approval in the Amount of \$70,783.22
19. Additional Bills for Approval in the Amount of \$114,834.59

MOTION CARRIED WITH ALL AYES.

C. CRITICAL ISSUES

1. Chris Arenz and Matt Peterson of the Gordian Group, which works through Sourcewell, explained how their services could help the City with capital improvements. Gordian establishes local, competitively-awarded contracts through cooperative purchasing networks which eliminates the need to bid each construction project separately. A brief discussion ensued regarding the available contractors, administrative fees, and how the contractor and engineers can work together.
2. Dean Fitch of the Crosslake Economic Development Authority gave the Council a brief history of the EDA, the establishment of the Brainerd Unified Fund, the focus of the EDA and future projects of the EDA. Mr. Fitch shared the EDA meeting calendar of events for 2019.
3. Bob Perkins of the Special Water Quality/Sewer Committee gave an update on the committee's objectives. The committee has researched the number of septic systems, capacity at municipal sewer plant, and failing septic systems. The committee will continue to focus on failing systems, data collection, ordinance revisions and funding. MOTION 03R-03-19 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO APPROVE THE PURCHASE OF THREE WATER METERS AT AN APPROXIMATE COST OF \$1,000 FOR MOONLITE BAY, MOONLITE SQUARE AND MOONLITE CARWASH SO THAT WATER USAGE CAN BE MONITORED ON A DAILY BASIS. MOTION CARRIED WITH ALL AYES. Ted Strand and Bob Perkins will ask the businesses to install the meters. MOTION 03R-04-19 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO SPEND UP TO \$1,000 FOR OVERHEAD OR INSTALLATION COSTS OF THE METERS. MOTION CARRIED WITH ALL AYES.
4. Crow Wing County Engineer Tim Bray gave an update on county road projects. Construction of County Road 36 from County Road 3 to County Road 37 will begin in 2020. Rumble strips and street lights may be added to improve the intersection of CSAH 36 and 3. The County/City stormwater project at the intersection of County Road 66 and Manhattan Point Boulevard may start this year. Mr. Bray talked about the possible increase of traffic at the intersection of County Road 3 and County Road 66, should the National Loon Center be constructed at the campground and workforce housing be constructed behind Andy's. Mr. Bray encouraged the City to complete a traffic study and suggested that the developers of the projects contribute funds to help defray the costs of road construction.
5. Leah Heggerston of the National Loon Center appeared before the Council to request the City be the Fiscal Agent for the Loon Center project. Ms. Heggerston worked with City Administrator Lyonais to narrow the scope of duties that would be required of staff. Aaron Herzog suggested that the City Attorney review the document and that it be brought back to the Council in April for consideration.

D. PUBLIC FORUM – None.

E. MAYOR'S REPORT

1. Mayor Nevin reported that he is disappointed in the community's response to participate on a special sales tax committee. Two citizens submitted applications. Darrell Swanson of 37804 Dream Island Road suggested that the entire Council, City Administrator and two applicants start the committee and that more volunteers could be added at a later

time. Mr. Swanson stated that it would be helpful to know how cities such as Walker and Brainerd promoted the idea of a local sales tax to their citizens. The City cannot advertise or expend funds for promotion of referendum to support imposing a local sales tax option. The committee will decide the rate of the proposed tax, the purpose of the tax and the expected income of the tax.

2. MOTION 03R-05-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO FORM A CITY TAX COMMITTEE, WHICH WILL INCLUDE ALL MEMBERS OF THE COUNCIL. MOTION CARRIED WITH ALL AYES.
3. MOTION 03R-06-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO APPOINT DARRELL SWANSON AND CINDY MYOGETO TO CITY TAX COMMITTEE. MOTION CARRIED WITH ALL AYES.

F. CITY ADMINISTRATOR'S REPORT

1. Mike Lyonais reported that Clifton Larson Allen was at City Hall last week conducting the annual audit. MOTION 03R-07-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY GARY HEACOX TO SCHEDULE A SPECIAL MEETING ON MONDAY, APRIL 8, 2019 AT 6:00 P.M. FOR THE PURPOSE OF REVIEWING AND ACCEPTING THE AUDIT OF THE 2018 FINANCIAL STATEMENTS. MOTION CARRIED WITH ALL AYES.

G. COMMISSION REPORTS

1. PUBLIC SAFETY
 - a. MOTION 03R-08-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO APPROVE THE 2019-2020 FIRE SERVICE CONTRACTS WITH MANHATTAN BEACH AND FAIRFIELD TOWNSHIP. MOTION CARRIED WITH ALL AYES.
2. PLANNING AND ZONING
 - a. MOTION 03R-09-19 WAS MADE BY AARON HERZOG AND SECONDED BY GARY HEACOX TO APPROVE METES AND BOUNDS SUBDIVISION, BRIAN PAUL JOHNSON, 120184400AAB999, INVOLVING 21 ACRES INTO THREE TRACTS AND TO ACCEPT CASH IN LIEU OF LAND FOR PARK DEDICATION FEE. MOTION CARRIED WITH ALL AYES.
3. PUBLIC WORKS/SEWER/CEMETERY
 - a.1. MOTION 03R-10-19 WAS MADE BY DAVE NEVIN AND SECONDED BY JOHN ANDREWS TO APPROVE THE PROPOSAL FOR ENGINEERING SERVICES FOR FEASIBILITY STUDY FOR PERKINS ROAD IMPROVEMENTS AT A COST OF \$3,500. MOTION CARRIED WITH ALL AYES.
 - a.2. MOTION 03R-11-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY DAVE NEVIN TO APPROVE A PROPOSAL FROM MCFARLANE CONSULTING TO CONDUCT A PHASE 1 ARCHAEOLOGICAL SURVEY OF THE PROPOSED PERKINS ROAD RE-ALIGNMENT PROJECT AT A COST OF \$6,150. Dave Reese reported that the survey will be looking for artifacts, architectural

remains and other evidence of human occupation or utilization, which have been present in other projects in the area. It has been determined that the long-eared bat is no longer an issue. Work can begin once the snow has melted. MOTION CARRIED WITH ALL AYES.

- a.3. John Graupman of Bolton & Menk presented a Change Order to the Wastewater Treatment Facility Improvements Project in the amount of \$77,025.75 to replace failing variable frequency drives and transfer switch. The transfer switch which was installed during the project has not worked because of deficiencies to pre-existing components. The contractor could chase down the problem by testing and replacing problem components as they are found. The cost and length of time to do this is unknown. It is the recommendation of Bolton & Menk and electrical engineer to replace the transfer switch with a switch that has a multi-second delay. Dave Nevin asked if Bolton & Menk accepts any responsibility for the replacement of the new switch. Bob Perkins stated that he works with generators in the phone business and that they are required to find the problem before parts are replaced. It was the consensus of the Council to table this and item G.1.a.4. and directed Mr. Graupman to come back with more information.
- b. Ted Strand noted that a letter dated February 26, 2019 from the County Highway Department regarding bridge maintenance was included in the packet.

H. PUBLIC FORUM – Bob Perkins reported that the Special Water Quality/Sewer Committee would be discussing the possibility of a local sales tax at their next few meetings and invited the Council to attend the meetings which are held on the first and third Fridays of the month.

I. CITY ATTORNEY REPORT – None.

J. OLD BUSINESS – Leah Heggerston of the National Loon Center asked the Council to reconsider the tabling of the Fiscal Agent Agreement for the Loon Center project. MOTION 03R-12-19 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO APPROVE THE FISCAL AGENT AGREEMENT WITH THE NATIONAL LOON CENTER, CONTINGENT ON REVIEW AND APPROVAL FROM THE CITY ATTORNEY. MOTION CARRIED WITH ALL AYES.

K. NEW BUSINESS – None.

L. There being no further business at 8:52 P.M., MOTION 03R-13-19 WAS MADE BY DAVE NEVIN AND SECONDED BY JOHN ANDREWS TO ADJOURN THE MEETING. MOTION CARRIED WITH ALL AYES.

Respectfully Submitted,

Charlene Nelson
Administrative Assistant/City Clerk

CITY OF CROSSLAKE

Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|-----------------------|--------------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| FUND 101 GENERAL FUND | | | | | | |
| 31000 | General Property Taxes | \$3,218,300.00 | \$0.00 | \$0.00 | \$3,218,300.00 | 0.00% |
| 31055 | Tax Incr 1-8 Crosswoods Dev | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31101 | County Payment Joint Facility | \$111,116.00 | \$0.00 | \$106,545.50 | \$4,570.50 | 95.89% |
| 31300 | Emergency Services Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31305 | 2003 Joint Facility Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31310 | 2012 Series A Levy | \$123,884.00 | \$0.00 | \$0.00 | \$123,884.00 | 0.00% |
| 31800 | Other Taxes | \$1,500.00 | \$187.31 | \$187.31 | \$1,312.69 | 12.49% |
| 31900 | Penalties and Interest DelTax | \$2,500.00 | \$0.00 | \$355.07 | \$2,144.93 | 14.20% |
| 32110 | Alcoholic Beverages | \$16,000.00 | \$0.00 | \$0.00 | \$16,000.00 | 0.00% |
| 32111 | Club Liquor License | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 32112 | Beer and Wine License | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 32180 | Other Licenses/Permits | \$200.00 | \$0.00 | \$0.00 | \$200.00 | 0.00% |
| 33400 | State Grants and Aids | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 33401 | Local Government Aid | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33402 | Homestead Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33403 | Mobile Home Homestead Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33406 | Taconite Homestead Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33416 | Police Training Reimbursement | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0.00% |
| 33417 | Police State Aid | \$33,000.00 | \$0.00 | \$0.00 | \$33,000.00 | 0.00% |
| 33418 | Fire State Aid | \$38,000.00 | \$1,000.00 | \$1,000.00 | \$37,000.00 | 2.63% |
| 33419 | Fire Training Reimbursement | \$5,000.00 | \$2,740.00 | \$2,809.00 | \$2,191.00 | 56.18% |
| 33420 | Insurance Premium Reimburse | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33422 | PERA State Aid | \$1,181.00 | \$0.00 | \$0.00 | \$1,181.00 | 0.00% |
| 33423 | Insurance Claim Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33650 | Recycling Grant | \$29,200.00 | \$0.00 | \$29,200.00 | \$0.00 | 100.00% |
| 34000 | Charges for Services | \$500.00 | \$0.00 | \$10.00 | \$490.00 | 2.00% |
| 34010 | Sale of Maps and Publications | \$100.00 | \$0.00 | \$20.00 | \$80.00 | 20.00% |
| 34050 | Candidate Filing Fees | \$20.00 | \$0.00 | \$0.00 | \$20.00 | 0.00% |
| 34103 | Zoning Permits | \$30,000.00 | \$1,650.00 | \$2,725.00 | \$27,275.00 | 9.08% |
| 34104 | Plat Check Fee/Subdivision Fee | \$1,500.00 | \$100.00 | \$200.00 | \$1,300.00 | 13.33% |
| 34105 | Variances and CUPS/IUPS | \$9,000.00 | \$0.00 | \$2,000.00 | \$7,000.00 | 22.22% |
| 34106 | Sign Permits | \$500.00 | \$50.00 | \$50.00 | \$450.00 | 10.00% |
| 34107 | Assessment Search Fees | \$800.00 | \$25.00 | \$105.00 | \$695.00 | 13.13% |
| 34108 | Zoning Misc/Penalties | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34109 | Zoning Reimb Eng/Legal/Survey | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34110 | TIF/JOBZ Pre Application Fee | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34111 | Driveway Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34112 | Septic Permits | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 34113 | Landscape License Fee | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34114 | Zoning Map/Ordinance Amendment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34201 | Fire Department Donations | \$200.00 | \$383.00 | \$1,188.50 | -\$988.50 | 594.25% |
| 34202 | Fire Protection and Calls | \$30,000.00 | \$0.00 | \$0.00 | \$30,000.00 | 0.00% |
| 34206 | Animal Control Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34207 | House Burning Fee | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 34210 | Police Contracts | \$54,733.00 | \$0.00 | \$13,500.00 | \$41,233.00 | 24.67% |
| 34211 | Police Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34213 | Police Receipts | \$5,000.00 | \$0.00 | \$5.00 | \$4,995.00 | 0.10% |
| 34214 | Tac Team Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34215 | Pass Thru Donations | \$0.00 | \$6,500.00 | \$6,500.00 | -\$6,500.00 | 0.00% |
| 34300 | E911 Signs | \$1,000.00 | \$0.00 | \$100.00 | \$900.00 | 10.00% |
| 34700 | Park & Rec Donation | \$300.00 | \$0.00 | \$20.00 | \$280.00 | 6.67% |

CITY OF CROSSLAKE

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Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|-------|--------------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| 34701 | Halloween Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34711 | Taxable Merchandise/Rentals | \$200.00 | \$60.00 | \$276.00 | -\$76.00 | 138.00% |
| 34740 | Park Concessions | \$500.00 | \$20.00 | \$20.00 | \$480.00 | 4.00% |
| 34741 | Gen Gov t Concessions | \$100.00 | \$55.05 | \$304.80 | -\$204.80 | 304.80% |
| 34742 | Park Concessions - Food | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34743 | Public Works Concessions | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34744 | Fire Department Concessions | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34750 | CCC/Park User Fee | \$4,000.00 | \$124.00 | \$553.00 | \$3,447.00 | 13.83% |
| 34751 | Shelter/Beer/Wine Fees | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| 34760 | Library Cards | \$500.00 | \$73.00 | \$261.00 | \$239.00 | 52.20% |
| 34761 | Library Donations | \$500.00 | \$0.00 | \$20.00 | \$480.00 | 4.00% |
| 34762 | Library Copies | \$300.00 | \$35.75 | \$85.00 | \$215.00 | 28.33% |
| 34763 | Library Events | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 34764 | Library Miscellaneous | \$50.00 | \$0.00 | \$0.00 | \$50.00 | 0.00% |
| 34765 | Summer Reading Program | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| 34766 | Library Luncheon | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34767 | New York Times Best Seller Pro | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34768 | PAL Foundation - Library | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.00% |
| 34769 | PAL Foundation - Park | \$3,000.00 | \$0.00 | \$2,099.00 | \$901.00 | 69.97% |
| 34770 | Silver Sneakers | \$9,000.00 | \$1,348.00 | \$3,463.50 | \$5,536.50 | 38.48% |
| 34790 | Park Dedication Fees | \$4,500.00 | \$3,000.00 | \$3,000.00 | \$1,500.00 | 66.67% |
| 34800 | Tennis Fees | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 34801 | Recreational-Program | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.00% |
| 34802 | Softball/Baseball Fees | \$1,000.00 | \$35.00 | \$35.00 | \$965.00 | 3.50% |
| 34803 | Recreation-Misc. Receipts | \$1,000.00 | \$10.00 | \$20.00 | \$980.00 | 2.00% |
| 34805 | Aerobics Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34806 | Weight Room Fees | \$30,000.00 | \$1,219.00 | \$8,750.00 | \$21,250.00 | 29.17% |
| 34807 | Volleyball Fees | \$750.00 | \$0.00 | \$164.00 | \$586.00 | 21.87% |
| 34808 | Silver and Fit | \$13,000.00 | \$597.00 | \$2,235.00 | \$10,765.00 | 17.19% |
| 34809 | Soccer Fees | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 34810 | Pickle Ball | \$8,000.00 | \$290.00 | \$2,796.00 | \$5,204.00 | 34.95% |
| 34910 | Transit Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34940 | Cemetery Lots | \$3,000.00 | \$250.00 | \$750.00 | \$2,250.00 | 25.00% |
| 34941 | Cemetery Openings | \$3,500.00 | \$300.00 | \$300.00 | \$3,200.00 | 8.57% |
| 34942 | Cemetery Other | \$450.00 | \$0.00 | \$50.00 | \$400.00 | 11.11% |
| 34950 | Public Works Revenue | \$1,500.00 | \$230.02 | \$1,404.30 | \$95.70 | 93.62% |
| 34952 | County Joint Facility Payments | \$45,000.00 | \$0.00 | \$0.00 | \$45,000.00 | 0.00% |
| 34953 | Recycling Revenues | \$50.00 | \$0.00 | \$0.00 | \$50.00 | 0.00% |
| 35100 | Court Fines | \$10,000.00 | \$1,309.03 | \$3,423.50 | \$6,576.50 | 34.24% |
| 35103 | Library Fines | \$600.00 | \$17.00 | \$101.00 | \$499.00 | 16.83% |
| 35105 | Restitution Receipts | \$1,000.00 | \$0.00 | \$2,635.23 | -\$1,635.23 | 263.52% |
| 36200 | Miscellaneous Revenues | \$5,000.00 | \$3.26 | \$3.36 | \$4,996.64 | 0.07% |
| 36201 | Misc Reimbursements | \$0.00 | -\$1.91 | \$0.00 | \$0.00 | 0.00% |
| 36202 | LIBRARY GRANTS | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | 100.00% |
| 36210 | Interest Earnings | \$60,500.00 | \$15,032.65 | \$44,764.12 | \$15,735.88 | 73.99% |
| 36230 | Contributions and Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36254 | Sp Assess Prin-Bridges | \$6,909.00 | \$0.00 | \$0.00 | \$6,909.00 | 0.00% |
| 36255 | Sp Assess Int-Bridges | \$1,063.00 | \$0.00 | \$0.00 | \$1,063.00 | 0.00% |
| 36256 | Andys Parking Lot Principal | \$5,790.00 | \$0.00 | \$0.00 | \$5,790.00 | 0.00% |
| 36257 | Andys Parking Lot Interest | \$913.00 | \$0.00 | \$0.00 | \$913.00 | 0.00% |
| 38050 | Telephone Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 38051 | Telephone True-Up | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 38052 | Telephone Miscellaneous Rev | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

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Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|----------|--------------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| 39101 | Sales of General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39204 | Transfer Frm Needs Assess Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39230 | Proceeds - 2006 Series B Bonds | \$539,490.00 | \$0.00 | \$0.00 | \$539,490.00 | 0.00% |
| 39300 | Proceeds-Gen Long-term Debt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39330 | Proceeds from Capital Lease | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39400 | Bond Premium | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39700 | Capital Contrib from CU | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 101 | GENERAL FUND | \$4,501,149.00 | \$36,642.16 | \$249,034.19 | \$4,252,114.81 | 5.53% |
| FUND 301 | DEBT SERVICE FUND | | | | | |
| 31000 | General Property Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31001 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31100 | General Tax Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31101 | County Payment Joint Facility | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31200 | Community Ctr Levy Refund 2002 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31300 | Emergency Services Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31301 | 1999 Series A Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31302 | 1999 Series B Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31303 | 2001 Series A Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31304 | 2002 Series A Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31305 | 2003 Joint Facility Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31306 | 2003 Disposal System Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31307 | 2004 Series A Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31308 | 2006 Series B Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31309 | 2006 Series C Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31310 | 2012 Series A Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31311 | 2015 GO Equip Certs 2015B | \$155,127.00 | \$0.00 | \$0.00 | \$155,127.00 | 0.00% |
| 31312 | 2017 GO Sewer Rev Imp Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31313 | 2018 ROADS-EST BOND LEVY | \$105,000.00 | \$0.00 | \$0.00 | \$105,000.00 | 0.00% |
| 31900 | Penalties and Interest DelTax | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33402 | Homestead Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36104 | Penalty & Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36105 | Sp Assess Prin Ox Lake 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36106 | Sp Assess Int Ox Lake 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36107 | Sp Assess Prin Jason/Staley 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36108 | Sp Assess Int Jason/Staley 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36109 | Sp Assess Prin Lakeshore/Pk 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36110 | Sp Assess Int Lakeshore/Pk 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36111 | Sp Assess Prin Miller/Mary 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36112 | Sp Assess Int Miller/Mary 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36113 | Sp Assess Prin Sugar Loaf 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36114 | Sp Assess Int Sugar Loaf 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36115 | Sp Assess Prin Kimberly 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36116 | Sp Assess Int Kimberly 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36117 | Sp Assess Prin Shamrock 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36118 | Sp Assess Int Shamrock 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36119 | Sp Assess Prin Sleepy Val 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36120 | Sp Assess Int Sleepy Val 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36121 | Sp Assess Prin Tamarack 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36122 | Sp Assess Int Tamarack 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36123 | Sp Assess Prin Red Pine 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36124 | Sp Assess Int Red Pine 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

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Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|-------|--------------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| 36125 | Sp Assess Prin Cross Ave 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36126 | Sp Assess Int Cross Ave 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36127 | Sp Assess Prin Wilderness 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36128 | Sp Assess Int Wilderness 99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36129 | Sp Assess Prin Kimberly/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36130 | Sp Assess Int Kimberly/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36131 | Sp Assess Prin Waterwood/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36132 | Sp Assess Int Waterwood/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36133 | Sp Assess Prin Shores Dr/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36134 | Sp Assess Int Shores Dr/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36135 | Sp Assess Prin Backdahl Rd/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36136 | Sp Assess Int Backdahl Rd/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36137 | Sp Assess Prin Daggett Lane/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36138 | Sp Assess Int Daggett Lane/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36139 | Sp Assess Prin Deer Rg/Ridg/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36140 | Sp Assess Int Deer Rg/Ridg/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36141 | Sp Assess Prin Log Ldg/Timb/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36142 | Sp Assess Int Log Ldg/Timb/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36143 | Sp Assess Prin Velvet Ln/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36144 | Sp Assess Int Velvet Ln/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36145 | Sp Assess Prin Rabbit Ln/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36146 | Sp Assess Int Rabbit Ln/00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36147 | Sp Assess Prin PineBay/Wolf 00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36148 | Sp Assess Int Pine Bay/Wolf 00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36149 | Sp Assess Prin White Oak Dr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36150 | Sp Assess Int White Oak Dr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36151 | Sp Assess Prin Red Oak Cir/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36152 | Sp Assess Int Red Oak Cir/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36153 | Sp Assess Prin Summit Ave/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36154 | Sp Assess Int Summit Ave/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36155 | Sp Assess Prin Gale Ln/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36156 | Sp Assess Int Gale Ln/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36157 | Sp Assess Prin Rush Ln/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36158 | Sp Assess Int Rush Ln/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36159 | Sp Assess Prin Gins/Twin/An/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36160 | Sp Assess Int Gins/Twin/An/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36161 | Sp Assess Prin Anchor Pt Tr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36162 | Sp Assess Int Anchor Pt Tr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36163 | Sp Assess Prin Ivy Ln/Tr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36164 | Sp Assess Int Ivy Ln/Tr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36165 | Sp Assess Prin 1st/2nd/2nd/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36166 | Sp Assess Int 1st/2nd/2nd/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36167 | Sp Assess Prin Anderson Ct/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36168 | Sp Assess Int Anderson Ct/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36169 | Sp Assess Prin Cool Haven/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36170 | Sp Assess Int Cool Haven/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36171 | Sp Assess Prin Pinedale/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36172 | Sp Assess Int Pinedale/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36173 | Sp Assess Prin Manhattan Dr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36174 | Sp Assess Int Manhattan Dr/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36175 | Sp Assess Prin Eagle St/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36176 | Sp Assess Int Eagle St/01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36177 | Sp Assess Prin Wolf Tr/Ct/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

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Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|-------|--------------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| 36178 | Sp Assess Int Wolf Tr/Ct/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36179 | Sp Assess Prin Willwood/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36180 | Sp Assess Int Willwood/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36181 | Sp Assess Prin Shafer Rd/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36182 | Sp Assess Int Shafer Rd/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36183 | Sp Assess Prin Sandra Rd/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36184 | Sp Assess Int Sandra Rd/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36185 | Sp Assess Prin Lake Tr/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36186 | Sp Assess Int Lake Tr/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36187 | Sp Assess Prin Happy Cove/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36188 | Sp Assess Int Happy Cove/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36189 | Sp Assess Prin Bay Shores/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36190 | Sp Assess Int Bay Shores/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36191 | Sp Assess Prin Woodland Dr/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36192 | Sp Assess Int Woodland Dr/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36193 | Sp Assess Prin Pine Pt/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36194 | Sp Assess Int Pine Pt/02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36195 | Sp Assess Prin ABC Dr 03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36196 | SpAssess Int ABC Drive | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36197 | SpAssess Prin Wildwood/White B | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36198 | SpAssess Int Wildwood/White B | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36199 | SpAssess Prin Greer Lake Rd 03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36235 | SpAssess Int Greer Lake Rd 03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36236 | SpAssess Prin East Shore 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36237 | SpAssess Int East Shore 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36238 | SpAssess Prin Margaret 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36239 | SpAssess Int Margaret 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36240 | SpAssess Prin Edgewater 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36241 | SpAssess Int Edgewater 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36242 | SpAssess Prin Gendreau 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36243 | SpAssess Int Gendreau 2004 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36244 | Sp Assess Prin - Duck Lane | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36245 | Sp Assess Int - Duck Lane | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36246 | Sp Assess Prin - Sunset Drive | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36247 | Sp Assess Int - Sunset Drive | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36248 | Sp Assess Prin - Maroda Drive | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36249 | Sp Assess Int - Maroda Drive | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36250 | Sp Assess Prin - Johnie/Rober | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36251 | Sp Assess Int - Johnie/Robert | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36252 | Sp Assess Prin - Brita/Pinevie | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36253 | Sp Assess Int - Brita/Pineview | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36254 | Sp Assess Prin-Bridges | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36255 | Sp Assess Int-Bridges | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 38052 | Telephone Miscellaneous Rev | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39230 | Proceeds - 2006 Series B Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39300 | Proceeds-Gen Long-term Debt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39311 | Proceeds-Wilderness GO Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39314 | Proceeds-2001 Bond Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39315 | Proceeds-2002 Bond Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39318 | Proceeds--2004 ESC Refunding | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

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Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|---|-------------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| 39319 | Proceeds-2004 Impr Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39900 | 02 Series A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 301 | DEBT SERVICE FUND | \$260,127.00 | \$0.00 | \$0.00 | \$260,127.00 | 0.00% |
| FUND 401 GENERAL CAPITAL PROJECTS | | | | | | |
| 31000 | General Property Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33420 | Insurance Premium Reimburse | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34790 | Park Dedication Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36230 | Contributions and Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39101 | Sales of General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39102 | Sale of City Hall | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39103 | Sale of Fire Hall | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39104 | Sale of Lots-Gendreau Addn. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39231 | Proceeds-2006 Series C Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 401 | GENERAL CAPITAL PROJECTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 405 TAX INCREMENT FINANCE PROJECTS | | | | | | |
| 31000 | General Property Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31050 | Tax Increments LeRever | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31051 | Tax Increments Daggett Brook | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31052 | Tax Increments Reeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31053 | Tax Increments - Ace Hardware | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31054 | Tax Increment - Crosswoods | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31055 | Tax Incr 1-8 Crosswoods Dev | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31056 | Tax Increment 1-9 C&J Develop | \$11,000.00 | \$0.00 | \$0.00 | \$11,000.00 | 0.00% |
| 33403 | Mobile Home Homestead Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36104 | Penalty & Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36201 | Misc Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 405 | TAX INCREMENT FINANCE PROJE | \$11,000.00 | \$0.00 | \$0.00 | \$11,000.00 | 0.00% |
| FUND 412 DUCK LANE | | | | | | |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39310 | Proceeds-Gen Obligation Bond | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 412 | DUCK LANE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 414 SUNRISE ISLAND BRIDGE PROJECT | | | | | | |
| 33400 | State Grants and Aids | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 414 | SUNRISE ISLAND BRIDGE PROJEC | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 415 AMBULANCE PROJECT | | | | | | |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 415 | AMBULANCE PROJECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 420 LIBRARY PROJECT | | | | | | |
| 31000 | General Property Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

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Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|----------|--------------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| 36230 | Contributions and Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39310 | Proceeds-Gen Obligation Bond | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 420 | LIBRARY PROJECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 432 | SEWER PROJECT | | | | | |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39204 | Transfer Frm Needs Assess Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39316 | Proceeds-2003 Series A Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39317 | Proceeds-2003 Series B Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 432 | SEWER PROJECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 502 | ECONOMIC DEVELOPMENT FUND | | | | | |
| 31000 | General Property Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31100 | General Tax Levy | \$8,500.00 | \$0.00 | \$0.00 | \$8,500.00 | 0.00% |
| 31101 | County Payment Joint Facility | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31300 | Emergency Services Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31305 | 2003 Joint Facility Levy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 31802 | EDA Tax Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34101 | City Hall User Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34215 | Pass Thru Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34951 | Rev Loan Principal Pymts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36212 | Restricted Interest Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36220 | Lease Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39319 | Proceeds-2004 Impr Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 502 | ECONOMIC DEVELOPMENT FUND | \$8,500.00 | \$0.00 | \$0.00 | \$8,500.00 | 0.00% |
| FUND 503 | EDA (REVOLVING LOAN) | | | | | |
| 34951 | Rev Loan Principal Pymts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36211 | Revolving Loan Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 503 | EDA (REVOLVING LOAN) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 601 | SEWER OPERATING FUND | | | | | |
| 33423 | Insurance Claim Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 34410 | Unallocated Reserves | \$0.00 | -\$681.59 | -\$667.08 | \$667.08 | 0.00% |
| 36104 | Penalty & Interest | \$1,000.00 | \$114.68 | \$594.00 | \$406.00 | 59.40% |
| 36200 | Miscellaneous Revenues | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 36201 | Misc Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 37200 | User Fee | \$260,000.00 | \$23,704.43 | \$71,393.62 | \$188,606.38 | 27.46% |
| 37250 | Sewer Connection Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 37500 | Capital Contribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39204 | Transfer Frm Needs Assess Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39310 | Proceeds-Gen Obligation Bond | \$1,200,000.00 | \$0.00 | \$0.00 | \$1,200,000.00 | 0.00% |
| FUND 601 | SEWER OPERATING FUND | \$1,462,000.00 | \$23,137.52 | \$71,320.54 | \$1,390,679.46 | 4.88% |

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Month-End Revenue

Current Period: MARCH 2019

| SRC | SRC Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | 2019 % of Budget |
|--|-----------------------------|----------------|-------------------|-----------------|---------------------|------------------------|
| FUND 614 TELEPHONE AND CABLE FUND | | | | | | |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39105 | Sales Proceeds - Gain/Loss | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 614 TELEPHONE AND CABLE FUND | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 651 SEWER RESTRICTED SINKING FUND | | | | | | |
| 31306 | 2003 Disposal System Levy | \$221,000.00 | \$0.00 | \$0.00 | \$221,000.00 | 0.00% |
| 31312 | 2017 GO Sewer Rev Imp Bonds | \$118,776.00 | \$0.00 | \$0.00 | \$118,776.00 | 0.00% |
| 33402 | Homestead Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36104 | Penalty & Interest | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 36200 | Miscellaneous Revenues | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36201 | Misc Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36210 | Interest Earnings | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 37250 | Sewer Connection Payments | \$12,000.00 | \$0.00 | \$0.00 | \$12,000.00 | 0.00% |
| 39200 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 651 SEWER RESTRICTED SINKING FU | | \$353,776.00 | \$0.00 | \$0.00 | \$353,776.00 | 0.00% |
| | | \$6,596,552.00 | \$59,779.68 | \$320,354.73 | \$6,276,197.27 | 4.86% |

B.3.

CITY OF CROSSLAKE
Month End Expenditures
Current Period: MARCH 2019

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| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|---------------------------|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| FUND 101 GENERAL FUND | | | | | | |
| DEPT 41110 Council | | | | | | |
| 100 | Wages and Salaries Dept Head | \$27,000.00 | \$2,250.00 | \$6,670.00 | \$20,330.00 | 24.70% |
| 122 | FICA | \$2,066.00 | \$172.15 | \$510.33 | \$1,555.67 | 24.70% |
| 151 | Workers Comp Insurance | \$131.00 | \$0.00 | \$0.00 | \$131.00 | 0.00% |
| 208 | Instruction Fees | \$1,500.00 | \$0.00 | \$450.00 | \$1,050.00 | 30.00% |
| 321 | Communications-Cellular | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 331 | Travel Expenses | \$1,500.00 | \$0.00 | \$276.12 | \$1,223.88 | 18.41% |
| 340 | Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 360 | Insurance | \$150.00 | \$0.00 | \$0.00 | \$150.00 | 0.00% |
| 430 | Miscellaneous | \$706.00 | \$0.00 | \$0.00 | \$706.00 | 0.00% |
| 433 | Dues and Subscriptions | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 41110 Council | | \$33,053.00 | \$2,422.15 | \$7,906.45 | \$25,146.55 | 23.92% |
| DEPT 41400 Administration | | | | | | |
| 100 | Wages and Salaries Dept Head | \$97,351.00 | \$8,174.84 | \$22,774.80 | \$74,576.20 | 23.39% |
| 101 | Assistant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 102 | Consultant | \$3,750.00 | \$0.00 | \$0.00 | \$3,750.00 | 0.00% |
| 105 | Part-time | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 109 | Secretary/Bookkeeper | \$72,813.00 | \$6,076.76 | \$16,938.00 | \$55,875.00 | 23.26% |
| 121 | PERA | \$12,762.00 | \$1,068.87 | \$2,978.43 | \$9,783.57 | 23.34% |
| 122 | FICA | \$13,017.00 | \$979.92 | \$2,711.07 | \$10,305.93 | 20.83% |
| 131 | Employer Paid Health | \$39,245.00 | \$3,270.40 | \$9,967.20 | \$29,277.80 | 25.40% |
| 132 | Employer Paid Disability | \$1,440.00 | \$126.43 | \$379.29 | \$1,060.71 | 26.34% |
| 133 | Employer Paid Dental | \$2,064.00 | \$172.00 | \$516.00 | \$1,548.00 | 25.00% |
| 134 | Employer Paid Life | \$134.00 | \$11.20 | \$33.60 | \$100.40 | 25.07% |
| 136 | Deferred Compensation | \$1,300.00 | \$100.00 | \$300.00 | \$1,000.00 | 23.08% |
| 151 | Workers Comp Insurance | \$2,244.00 | \$0.00 | \$0.00 | \$2,244.00 | 0.00% |
| 152 | Health Savings Account Contrib | \$12,000.00 | \$0.00 | \$3,000.00 | \$9,000.00 | 25.00% |
| 200 | Office Supplies | \$1,800.00 | \$162.31 | \$501.14 | \$1,298.86 | 27.84% |
| 208 | Instruction Fees | \$2,000.00 | \$0.00 | \$275.00 | \$1,725.00 | 13.75% |
| 210 | Operating Supplies | \$1,500.00 | \$20.00 | \$46.00 | \$1,454.00 | 3.07% |
| 220 | Repair/Maint Supply - Equip | \$3,834.00 | \$166.66 | \$333.32 | \$3,500.68 | 8.69% |
| 301 | Auditing and Acct g Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 320 | Communications | \$4,000.00 | \$278.70 | \$531.10 | \$3,468.90 | 13.28% |
| 322 | Postage | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 331 | Travel Expenses | \$1,500.00 | \$103.24 | \$103.24 | \$1,396.76 | 6.88% |
| 334 | Vehicle Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 340 | Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 341 | Newsletter Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 351 | Legal Notices Publishing | \$1,000.00 | \$0.00 | \$221.00 | \$779.00 | 22.10% |
| 413 | Office Equipment Rental/Repair | \$800.00 | \$0.00 | \$0.00 | \$800.00 | 0.00% |
| 430 | Miscellaneous | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 433 | Dues and Subscriptions | \$850.00 | \$0.00 | \$0.00 | \$850.00 | 0.00% |
| 443 | Sales Tax | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 500 | Capital Outlay | \$4,221.00 | \$0.00 | \$0.00 | \$4,221.00 | 0.00% |
| 600 | Principal | \$835.00 | \$0.00 | \$137.98 | \$697.02 | 16.52% |
| 610 | Interest | \$29.00 | \$0.00 | \$6.02 | \$22.98 | 20.76% |
| DEPT 41400 Administration | | \$282,089.00 | \$20,711.33 | \$61,753.19 | \$220,335.81 | 21.89% |
| DEPT 41410 Elections | | | | | | |
| 107 | Services | \$4,500.00 | \$0.00 | \$0.00 | \$4,500.00 | 0.00% |
| 122 | FICA | \$344.00 | \$0.00 | \$0.00 | \$344.00 | 0.00% |
| 210 | Operating Supplies | \$75.00 | \$0.00 | \$0.00 | \$75.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|---------------------------------|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 351 | Legal Notices Publishing | \$75.00 | \$0.00 | \$0.00 | \$75.00 | 0.00% |
| 413 | Office Equipment Rental/Repair | \$75.00 | \$0.00 | \$0.00 | \$75.00 | 0.00% |
| 430 | Miscellaneous | \$131.00 | \$0.00 | \$0.00 | \$131.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 41410 Elections | | \$5,200.00 | \$0.00 | \$0.00 | \$5,200.00 | 0.00% |
| DEPT 41600 Audit/Legal Services | | | | | | |
| 301 | Auditing and Acct g Services | \$32,000.00 | \$0.00 | \$30.00 | \$31,970.00 | 0.09% |
| 304 | Legal Fees (Civil) | \$7,000.00 | \$750.00 | \$1,575.00 | \$5,425.00 | 22.50% |
| 307 | Legal Fees (Labor) | \$10,000.00 | \$0.00 | \$3,095.27 | \$6,904.73 | 30.95% |
| DEPT 41600 Audit/Legal Services | | \$49,000.00 | \$750.00 | \$4,700.27 | \$44,299.73 | 9.59% |
| DEPT 41910 Planning and Zoning | | | | | | |
| 100 | Wages and Salaries Dept Head | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 101 | Assistant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 102 | Consultant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 103 | Tech 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 104 | Tech 2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 105 | Part-time | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 121 | PERA | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 122 | FICA | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 131 | Employer Paid Health | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 132 | Employer Paid Disability | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 133 | Employer Paid Dental | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 134 | Employer Paid Life | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 136 | Deferred Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 140 | Unemployment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 151 | Workers Comp Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 200 | Office Supplies | \$700.00 | \$112.47 | \$146.31 | \$553.69 | 20.90% |
| 208 | Instruction Fees | \$600.00 | \$0.00 | \$0.00 | \$600.00 | 0.00% |
| 210 | Operating Supplies | \$1,500.00 | \$0.00 | \$29.14 | \$1,470.86 | 1.94% |
| 212 | Motor Fuels | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 220 | Repair/Maint Supply - Equip | \$3,934.00 | \$166.67 | \$333.34 | \$3,600.66 | 8.47% |
| 221 | Repair/Maint Vehicles 306 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 303 | Engineering Fees | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$5,000.00 | \$0.00 | \$75.00 | \$4,925.00 | 1.50% |
| 305 | Legal/Eng - Developer/Criminal | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 314 | Surveyor | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 320 | Communications | \$3,500.00 | \$189.75 | \$381.24 | \$3,118.76 | 10.89% |
| 322 | Postage | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 331 | Travel Expenses | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 332 | Travel Expense- P&Z Comm | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 340 | Advertising | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 351 | Legal Notices Publishing | \$2,000.00 | \$112.63 | \$291.13 | \$1,708.87 | 14.56% |
| 352 | Filing Fees | \$1,500.00 | \$46.00 | \$92.00 | \$1,408.00 | 6.13% |
| 356 | Mapping | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 360 | Insurance | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 387 | Septic Inspections | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 413 | Office Equipment Rental/Repair | \$860.00 | \$0.00 | \$0.00 | \$860.00 | 0.00% |
| 430 | Miscellaneous | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 433 | Dues and Subscriptions | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 441 | Enhanced 911 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 443 | Sales Tax | \$0.00 | \$1.00 | \$2.00 | -\$2.00 | 0.00% |
| 452 | Refund | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 470 | Consultant Fees | \$203,184.00 | \$16,932.00 | \$50,796.00 | \$152,388.00 | 25.00% |
| 500 | Capital Outlay | \$4,221.00 | \$0.00 | \$0.00 | \$4,221.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|----------------------------------|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 600 | Principal | \$835.00 | \$0.00 | \$137.98 | \$697.02 | 16.52% |
| 610 | Interest | \$29.00 | \$0.00 | \$6.02 | \$22.98 | 20.76% |
| DEPT 41910 Planning and Zoning | | \$237,463.00 | \$17,560.52 | \$52,290.16 | \$185,172.84 | 22.02% |
| DEPT 41940 General Government | | | | | | |
| 131 | Employer Paid Health | \$0.00 | -\$62.34 | -\$93.51 | \$93.51 | 0.00% |
| 133 | Employer Paid Dental | \$125.00 | \$41.55 | \$202.80 | -\$77.80 | 162.24% |
| 151 | Workers Comp Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 152 | Health Savings Account Contrib | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 210 | Operating Supplies | \$2,500.00 | \$146.05 | \$247.25 | \$2,252.75 | 9.89% |
| 220 | Repair/Maint Supply - Equip | \$0.00 | \$248.20 | \$248.20 | -\$248.20 | 0.00% |
| 223 | Bldg Repair Suppl/Maintenance | \$4,000.00 | \$36.33 | \$117.86 | \$3,882.14 | 2.95% |
| 235 | Signs | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 254 | Concessions - Pop | \$300.00 | \$0.00 | \$78.74 | \$221.26 | 26.25% |
| 302 | Architects Fees | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.00% |
| 303 | Engineering Fees | \$750.00 | \$0.00 | \$0.00 | \$750.00 | 0.00% |
| 316 | Security Monitoring | \$800.00 | \$162.00 | \$162.00 | \$638.00 | 20.25% |
| 335 | Background Checks | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 341 | Newsletter Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 351 | Legal Notices Publishing | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.00% |
| 354 | Ordinance Codification | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 360 | Insurance | \$26,500.00 | \$91,706.00 | \$91,706.00 | -\$65,206.00 | 346.06% |
| 381 | Electric Utilities | \$14,500.00 | \$1,016.00 | \$2,158.00 | \$12,342.00 | 14.88% |
| 383 | Gas Utilities | \$4,500.00 | \$688.90 | \$1,286.22 | \$3,213.78 | 28.58% |
| 384 | Refuse/Garbage Disposal | \$500.00 | \$51.72 | \$100.71 | \$399.29 | 20.14% |
| 385 | Sewer Utility | \$600.00 | \$50.00 | \$100.00 | \$500.00 | 16.67% |
| 389 | Generator Expense | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 405 | Cleaning Services | \$9,600.00 | \$707.50 | \$2,122.50 | \$7,477.50 | 22.11% |
| 430 | Miscellaneous | \$2,500.00 | \$0.00 | \$1,984.20 | \$515.80 | 79.37% |
| 433 | Dues and Subscriptions | \$3,500.00 | \$0.00 | \$114.00 | \$3,386.00 | 3.26% |
| 437 | Brainerd Lakes Area Dev Corp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 438 | Initiative Foundation | \$1,650.00 | \$0.00 | \$1,650.00 | \$0.00 | 100.00% |
| 439 | Emergency Mgmt Expense | \$2,000.00 | \$1,364.19 | \$1,364.19 | \$635.81 | 68.21% |
| 440 | Telephone Co Reimb Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 441 | Enhanced 911 | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| 442 | Safety Prog/Equipment | \$10,500.00 | \$0.00 | \$3,395.05 | \$7,104.95 | 32.33% |
| 443 | Sales Tax | \$50.00 | \$0.00 | \$0.00 | \$50.00 | 0.00% |
| 444 | Transportation Plan | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 446 | Animal Control | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 449 | Cobra Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 451 | Health Comm Program Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 452 | Refund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 456 | Fireworks | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.00% |
| 460 | Fines/Fees Reimburse | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.00% |
| 470 | Consultant Fees | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.00% |
| 490 | Donations to Civic Org s | \$3,700.00 | \$0.00 | \$0.00 | \$3,700.00 | 0.00% |
| 493 | Pass Thru Donations | \$0.00 | \$6,500.00 | \$6,500.00 | -\$6,500.00 | 0.00% |
| 500 | Capital Outlay | \$65,000.00 | \$0.00 | \$2,645.40 | \$62,354.60 | 4.07% |
| 551 | Capital Outlay-Building | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 552 | Capital Outlay-Land | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 41940 General Government | | \$197,875.00 | \$102,656.10 | \$116,089.61 | \$81,785.39 | 58.67% |
| DEPT 42110 Police Administration | | | | | | |
| 100 | Wages and Salaries Dept Head | \$85,815.00 | \$6,534.52 | \$19,101.92 | \$66,713.08 | 22.26% |
| 101 | Assistant | \$62,014.00 | \$5,621.64 | \$16,836.58 | \$45,177.42 | 27.15% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|-----|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 103 | Tech 1 | \$51,042.00 | \$4,102.58 | \$10,966.08 | \$40,075.92 | 21.48% |
| 108 | Tech 3 | \$10,000.00 | \$2,168.68 | \$3,796.68 | \$6,203.32 | 37.97% |
| 110 | Tech 4 | \$24,232.00 | \$1,396.08 | \$1,428.08 | \$22,803.92 | 5.89% |
| 112 | Tech 5 | \$64,689.00 | \$4,600.62 | \$13,247.31 | \$51,441.69 | 20.48% |
| 113 | Tech 6 | \$64,272.00 | \$4,759.63 | \$13,398.07 | \$50,873.93 | 20.85% |
| 121 | PERA | \$61,370.00 | \$4,861.61 | \$12,947.97 | \$48,422.03 | 21.10% |
| 122 | FICA | \$5,250.00 | \$379.60 | \$971.80 | \$4,278.20 | 18.51% |
| 131 | Employer Paid Health | \$105,965.00 | \$6,214.40 | \$18,939.60 | \$87,025.40 | 17.87% |
| 132 | Employer Paid Disability | \$2,721.00 | \$231.39 | \$694.17 | \$2,026.83 | 25.51% |
| 133 | Employer Paid Dental | \$4,926.00 | \$324.48 | \$973.44 | \$3,952.56 | 19.76% |
| 134 | Employer Paid Life | \$403.00 | \$28.00 | \$84.00 | \$319.00 | 20.84% |
| 136 | Deferred Compensation | \$1,300.00 | \$100.00 | \$300.00 | \$1,000.00 | 23.08% |
| 140 | Unemployment | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 151 | Workers Comp Insurance | \$26,478.00 | \$0.00 | \$0.00 | \$26,478.00 | 0.00% |
| 152 | Health Savings Account Contrib | \$27,000.00 | \$0.00 | \$6,000.00 | \$21,000.00 | 22.22% |
| 200 | Office Supplies | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| 208 | Instruction Fees | \$5,000.00 | \$75.00 | \$525.00 | \$4,475.00 | 10.50% |
| 209 | Physicals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 210 | Operating Supplies | \$1,800.00 | \$83.15 | \$545.15 | \$1,254.85 | 30.29% |
| 212 | Motor Fuels | \$18,000.00 | \$1,273.12 | \$1,300.52 | \$16,699.48 | 7.23% |
| 214 | Auto Expense- Squad 301 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 216 | Auto Expense- Squad 305 | \$1,200.00 | \$36.98 | \$45.97 | \$1,154.03 | 3.83% |
| 217 | Auto Expense- Squad 303 | \$1,000.00 | \$0.00 | \$356.15 | \$643.85 | 35.62% |
| 218 | Auto Expense- Squad 302 | \$1,000.00 | \$0.00 | \$16.90 | \$983.10 | 1.69% |
| 219 | Auto Expense- Squad 304 | \$500.00 | \$271.07 | \$304.41 | \$195.59 | 60.88% |
| 220 | Repair/Maint Supply - Equip | \$15,000.00 | \$250.00 | \$4,787.00 | \$10,213.00 | 31.91% |
| 221 | Repair/Maint Vehicles 306 | \$2,000.00 | \$240.83 | \$240.83 | \$1,759.17 | 12.04% |
| 258 | Unif FIRE/Ted/Corey | \$675.00 | \$0.00 | \$0.00 | \$675.00 | 0.00% |
| 259 | Unif Erik/Joe | \$675.00 | \$230.02 | \$230.02 | \$444.98 | 34.08% |
| 260 | Unif Eric & Nate | \$675.00 | \$195.19 | \$195.19 | \$479.81 | 28.92% |
| 261 | Unif Jake/TJ/Seth | \$675.00 | \$0.00 | \$0.00 | \$675.00 | 0.00% |
| 262 | Unif Tony | \$675.00 | \$0.00 | \$0.00 | \$675.00 | 0.00% |
| 264 | Unif Bobby | \$675.00 | \$0.00 | \$0.00 | \$675.00 | 0.00% |
| 265 | Unif & P/T Expense | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 281 | Tactical Team | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 282 | Restitution Expenditures | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 283 | Forfeiture Expenditures | \$1,000.00 | \$0.00 | \$679.00 | \$321.00 | 67.90% |
| 304 | Legal Fees (Civil) | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.00% |
| 319 | Donation Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 320 | Communications | \$2,800.00 | \$267.14 | \$535.17 | \$2,264.83 | 19.11% |
| 321 | Communications-Cellular | \$5,400.00 | \$695.03 | \$695.03 | \$4,704.97 | 12.87% |
| 322 | Postage | \$200.00 | \$0.00 | \$0.00 | \$200.00 | 0.00% |
| 331 | Travel Expenses | \$2,500.00 | \$0.00 | \$211.88 | \$2,288.12 | 8.48% |
| 340 | Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 351 | Legal Notices Publishing | \$0.00 | \$85.00 | \$85.00 | -\$85.00 | 0.00% |
| 360 | Insurance | \$14,000.00 | \$0.00 | \$0.00 | \$14,000.00 | 0.00% |
| 413 | Office Equipment Rental/Repair | \$400.00 | \$0.00 | \$0.00 | \$400.00 | 0.00% |
| 430 | Miscellaneous | \$200.00 | \$0.00 | \$0.00 | \$200.00 | 0.00% |
| 433 | Dues and Subscriptions | \$250.00 | \$0.00 | \$199.00 | \$51.00 | 79.60% |
| 443 | Sales Tax | \$200.00 | \$0.00 | \$0.00 | \$200.00 | 0.00% |
| 458 | Undercover Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 460 | Fines/Fees Reimburse | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$4,683.00 | \$0.00 | \$0.00 | \$4,683.00 | 0.00% |
| 550 | Capital Outlay - Vehicles | \$60,000.00 | \$555.10 | \$555.10 | \$59,444.90 | 0.93% |
| 600 | Principal | \$139.00 | \$0.00 | \$23.00 | \$116.00 | 16.55% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|------------|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 610 | Interest | \$5.00 | \$0.00 | \$1.00 | \$4.00 | 20.00% |
| DEPT 42110 | Police Administration | \$747,604.00 | \$45,580.86 | \$131,217.02 | \$616,386.98 | 17.55% |
| DEPT 42280 | Fire Administration | | | | | |
| 100 | Wages and Salaries Dept Head | \$6,000.00 | \$1,200.00 | \$2,200.00 | \$3,800.00 | 36.67% |
| 101 | Assistant | \$1,200.00 | \$100.00 | \$300.00 | \$900.00 | 25.00% |
| 106 | Training | \$2,100.00 | \$75.00 | \$225.00 | \$1,875.00 | 10.71% |
| 107 | Services | \$72,000.00 | \$6,639.00 | \$19,789.00 | \$52,211.00 | 27.48% |
| 122 | FICA | \$6,219.00 | \$613.08 | \$1,722.35 | \$4,496.65 | 27.69% |
| 151 | Workers Comp Insurance | \$8,027.00 | \$0.00 | \$0.00 | \$8,027.00 | 0.00% |
| 200 | Office Supplies | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 208 | Instruction Fees | \$8,500.00 | \$5,539.00 | \$8,271.00 | \$229.00 | 97.31% |
| 209 | Physicals | \$3,500.00 | \$2,421.00 | \$2,421.00 | \$1,079.00 | 69.17% |
| 210 | Operating Supplies | \$3,000.00 | \$1,143.81 | \$1,504.75 | \$1,495.25 | 50.16% |
| 212 | Motor Fuels | \$500.00 | \$33.70 | \$33.70 | \$466.30 | 6.74% |
| 213 | Diesel Fuel | \$2,500.00 | \$80.39 | \$80.39 | \$2,419.61 | 3.22% |
| 220 | Repair/Maint Supply - Equip | \$3,000.00 | \$24.82 | \$1,723.82 | \$1,276.18 | 57.46% |
| 221 | Repair/Maint Vehicles 306 | \$9,000.00 | \$0.00 | \$0.00 | \$9,000.00 | 0.00% |
| 222 | Tires | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 223 | Bldg Repair Suppl/Maintenance | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| 233 | FIRE PREVENTION | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0.00% |
| 240 | Small Tools and Minor Equip | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 258 | Unif FIRE/Ted/Corey | \$1,000.00 | \$511.99 | \$574.44 | \$425.56 | 57.44% |
| 266 | Turnout Gear | \$7,500.00 | \$0.00 | \$658.50 | \$6,841.50 | 8.78% |
| 319 | Donation Expenditures | \$0.00 | \$358.00 | \$358.00 | -\$358.00 | 0.00% |
| 320 | Communications | \$36.00 | \$3.00 | \$6.00 | \$30.00 | 16.67% |
| 321 | Communications-Cellular | \$2,464.00 | \$876.03 | \$876.03 | \$1,587.97 | 35.55% |
| 322 | Postage | \$25.00 | \$0.00 | \$0.00 | \$25.00 | 0.00% |
| 331 | Travel Expenses | \$6,000.00 | \$2,336.63 | \$3,069.34 | \$2,930.66 | 51.16% |
| 340 | Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 351 | Legal Notices Publishing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 360 | Insurance | \$7,000.00 | \$0.00 | \$183.00 | \$6,817.00 | 2.61% |
| 430 | Miscellaneous | \$150.00 | \$0.00 | \$0.00 | \$150.00 | 0.00% |
| 433 | Dues and Subscriptions | \$1,500.00 | \$0.00 | \$618.00 | \$882.00 | 41.20% |
| 443 | Sales Tax | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 450 | Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 455 | House Burn | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 491 | FDRA City Contribution | \$25,000.00 | \$666.00 | \$1,806.00 | \$23,194.00 | 7.22% |
| 492 | FDRA State Aid | \$38,000.00 | \$0.00 | \$0.00 | \$38,000.00 | 0.00% |
| 500 | Capital Outlay | \$7,500.00 | \$0.00 | \$2,305.50 | \$5,194.50 | 30.74% |
| 550 | Capital Outlay - Vehicles | \$265,000.00 | \$0.00 | \$0.00 | \$265,000.00 | 0.00% |
| 551 | Capital Outlay-Building | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 42280 | Fire Administration | \$494,921.00 | \$22,621.45 | \$48,725.82 | \$446,195.18 | 9.85% |
| DEPT 42500 | Ambulance Services | | | | | |
| 223 | Bldg Repair Suppl/Maintenance | \$1,800.00 | \$0.00 | \$465.00 | \$1,335.00 | 25.83% |
| 306 | Ambulance Subsidy | \$13,200.00 | \$1,100.00 | \$2,200.00 | \$11,000.00 | 16.67% |
| DEPT 42500 | Ambulance Services | \$15,000.00 | \$1,100.00 | \$2,665.00 | \$12,335.00 | 17.77% |
| DEPT 43000 | Public Works (GENERAL) | | | | | |
| 100 | Wages and Salaries Dept Head | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 103 | Tech 1 | \$59,420.00 | \$5,104.77 | \$14,078.07 | \$45,341.93 | 23.69% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|-----|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 104 | Tech 2 | \$60,533.00 | \$4,666.07 | \$13,672.51 | \$46,860.49 | 22.59% |
| 105 | Part-time | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 108 | Tech 3 | \$54,790.00 | \$4,299.21 | \$12,783.49 | \$42,006.51 | 23.33% |
| 121 | PERA | \$13,106.00 | \$1,055.25 | \$3,040.05 | \$10,065.95 | 23.20% |
| 122 | FICA | \$13,368.00 | \$944.04 | \$2,699.40 | \$10,668.60 | 20.19% |
| 131 | Employer Paid Health | \$47,098.00 | \$4,905.60 | \$14,950.80 | \$32,147.20 | 31.74% |
| 132 | Employer Paid Disability | \$1,212.00 | \$103.56 | \$310.68 | \$901.32 | 25.63% |
| 133 | Employer Paid Dental | \$2,463.00 | \$258.00 | \$774.00 | \$1,689.00 | 31.43% |
| 134 | Employer Paid Life | \$202.00 | \$16.80 | \$50.40 | \$151.60 | 24.95% |
| 136 | Deferred Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 140 | Unemployment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 151 | Workers Comp Insurance | \$28,704.00 | \$0.00 | \$0.00 | \$28,704.00 | 0.00% |
| 152 | Health Savings Account Contrib | \$15,000.00 | \$0.00 | \$4,500.00 | \$10,500.00 | 30.00% |
| 200 | Office Supplies | \$450.00 | \$0.00 | \$170.20 | \$279.80 | 37.82% |
| 208 | Instruction Fees | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 210 | Operating Supplies | \$1,200.00 | \$21.04 | \$41.72 | \$1,158.28 | 3.48% |
| 212 | Motor Fuels | \$8,000.00 | \$1,194.08 | \$1,194.08 | \$6,805.92 | 14.93% |
| 213 | Diesel Fuel | \$15,000.00 | \$1,133.64 | \$1,133.64 | \$13,866.36 | 7.56% |
| 215 | Shop Supplies | \$2,750.00 | \$248.34 | \$383.49 | \$2,366.51 | 13.95% |
| 220 | Repair/Maint Supply - Equip | \$18,000.00 | \$2,162.75 | \$7,963.73 | \$10,036.27 | 44.24% |
| 221 | Repair/Maint Vehicles 306 | \$15,000.00 | \$666.23 | \$890.26 | \$14,109.74 | 5.94% |
| 222 | Tires | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 223 | Bldg Repair Suppl/Maintenance | \$4,500.00 | \$471.02 | \$603.45 | \$3,896.55 | 13.41% |
| 224 | Street Maint Materials | \$20,000.00 | \$11,419.05 | \$11,419.05 | \$8,580.95 | 57.10% |
| 225 | New Roads Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 226 | Bridge Materials | \$25,000.00 | \$0.00 | \$0.00 | \$25,000.00 | 0.00% |
| 228 | Street Lighting | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 232 | Striping | \$16,000.00 | \$0.00 | \$0.00 | \$16,000.00 | 0.00% |
| 235 | Signs | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.00% |
| 240 | Small Tools and Minor Equip | \$2,500.00 | \$0.00 | \$769.28 | \$1,730.72 | 30.77% |
| 254 | Concessions - Pop | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 259 | Unif Erik/Joe | \$300.00 | \$179.99 | \$179.99 | \$120.01 | 60.00% |
| 260 | Unif Eric & Nate | \$300.00 | \$0.00 | \$149.99 | \$150.01 | 50.00% |
| 261 | Unif Jake/TJ/Seth | \$300.00 | \$0.00 | \$144.95 | \$155.05 | 48.32% |
| 303 | Engineering Fees | \$25,000.00 | \$423.37 | \$423.37 | \$24,576.63 | 1.69% |
| 304 | Legal Fees (Civil) | \$1,000.00 | \$0.00 | \$150.00 | \$850.00 | 15.00% |
| 314 | Surveyor | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 316 | Security Monitoring | \$200.00 | \$0.00 | \$49.35 | \$150.65 | 24.68% |
| 320 | Communications | \$1,600.00 | \$112.40 | \$225.27 | \$1,374.73 | 14.08% |
| 322 | Postage | \$50.00 | \$0.00 | \$0.00 | \$50.00 | 0.00% |
| 331 | Travel Expenses | \$1,000.00 | \$423.48 | \$423.48 | \$576.52 | 42.35% |
| 340 | Advertising | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 351 | Legal Notices Publishing | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 360 | Insurance | \$27,000.00 | \$0.00 | \$0.00 | \$27,000.00 | 0.00% |
| 381 | Electric Utilities | \$14,000.00 | \$1,370.72 | \$2,850.42 | \$11,149.58 | 20.36% |
| 383 | Gas Utilities | \$6,000.00 | \$454.62 | \$1,159.74 | \$4,840.26 | 19.33% |
| 384 | Refuse/Garbage Disposal | \$1,000.00 | \$67.61 | \$157.22 | \$842.78 | 15.72% |
| 385 | Sewer Utility | \$400.00 | \$47.00 | \$94.00 | \$306.00 | 23.50% |
| 405 | Cleaning Services | \$3,700.00 | \$176.25 | \$528.75 | \$3,171.25 | 14.29% |
| 413 | Office Equipment Rental/Repair | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 415 | Equipment Rental | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| 430 | Miscellaneous | \$1,000.00 | \$0.00 | \$69.88 | \$930.12 | 6.99% |
| 433 | Dues and Subscriptions | \$0.00 | \$0.00 | \$10.00 | -\$10.00 | 0.00% |
| 442 | Safety Prog/Equipment | \$1,000.00 | \$834.50 | \$834.50 | \$165.50 | 83.45% |
| 443 | Sales Tax | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|--|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 450 | Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 454 | Joint Facility County Expense | \$45,000.00 | \$2,421.80 | \$5,471.60 | \$39,528.40 | 12.16% |
| 500 | Capital Outlay | \$65,000.00 | \$8,802.25 | \$59,195.31 | \$5,804.69 | 91.07% |
| 550 | Capital Outlay - Vehicles | \$51,000.00 | \$0.00 | \$0.00 | \$51,000.00 | 0.00% |
| 551 | Capital Outlay-Building | \$105,000.00 | \$0.00 | \$0.00 | \$105,000.00 | 0.00% |
| 552 | Capital Outlay-Land | \$120,000.00 | \$0.00 | \$0.00 | \$120,000.00 | 0.00% |
| 553 | Capital Outlay - Other | \$366,687.00 | \$46,798.38 | \$46,798.38 | \$319,888.62 | 12.76% |
| 581 | Capital Outlay -Seal Coat | \$252,355.00 | \$0.00 | \$0.00 | \$252,355.00 | 0.00% |
| 582 | Capital Outlay - Crackfill | \$50,000.00 | \$0.00 | \$0.00 | \$50,000.00 | 0.00% |
| 583 | Capital Outlay - Overlays | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 584 | Capital Outlay - Road Const | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 Public Works (GENERAL) | | \$1,572,188.00 | \$100,781.82 | \$210,344.50 | \$1,361,843.50 | 13.38% |
| DEPT 43100 Cemetery | | | | | | |
| 210 | Operating Supplies | \$940.00 | \$26.24 | \$26.24 | \$913.76 | 2.79% |
| 220 | Repair/Maint Supply - Equip | \$250.00 | \$232.86 | \$232.86 | \$17.14 | 93.14% |
| 360 | Insurance | \$60.00 | \$0.00 | \$0.00 | \$60.00 | 0.00% |
| 381 | Electric Utilities | \$350.00 | \$1.76 | \$3.76 | \$346.24 | 1.07% |
| 430 | Miscellaneous | \$400.00 | \$0.00 | \$0.00 | \$400.00 | 0.00% |
| 452 | Refund | \$0.00 | \$100.00 | \$100.00 | -\$100.00 | 0.00% |
| 500 | Capital Outlay | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43100 Cemetery | | \$3,000.00 | \$360.86 | \$362.86 | \$2,637.14 | 12.10% |
| DEPT 45100 Park and Recreation (GENERAL) | | | | | | |
| 100 | Wages and Salaries Dept Head | \$61,294.00 | \$5,156.16 | \$14,370.00 | \$46,924.00 | 23.44% |
| 101 | Assistant | \$43,680.00 | \$3,864.40 | \$10,585.92 | \$33,094.08 | 24.24% |
| 103 | Tech 1 | \$28,588.00 | \$2,423.60 | \$7,178.64 | \$21,409.36 | 25.11% |
| 104 | Tech 2 | \$5,455.00 | \$0.00 | \$0.00 | \$5,455.00 | 0.00% |
| 105 | Part-time | \$43,680.00 | \$3,072.50 | \$7,966.08 | \$35,713.92 | 18.24% |
| 108 | Tech 3 | \$37,170.00 | \$0.00 | \$904.07 | \$36,265.93 | 2.43% |
| 121 | PERA | \$16,081.00 | \$965.94 | \$2,731.57 | \$13,349.43 | 16.99% |
| 122 | FICA | \$16,820.00 | \$1,064.58 | \$3,002.42 | \$13,817.58 | 17.85% |
| 131 | Employer Paid Health | \$19,622.00 | \$654.40 | \$1,994.40 | \$17,627.60 | 10.16% |
| 132 | Employer Paid Disability | \$1,174.00 | \$99.13 | \$269.26 | \$904.74 | 22.94% |
| 133 | Employer Paid Dental | \$4,128.00 | \$205.24 | \$658.72 | \$3,469.28 | 15.96% |
| 134 | Employer Paid Life | \$269.00 | \$16.80 | \$56.00 | \$213.00 | 20.82% |
| 136 | Deferred Compensation | \$650.00 | \$50.00 | \$150.00 | \$500.00 | 23.08% |
| 140 | Unemployment | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 151 | Workers Comp Insurance | \$15,118.00 | \$0.00 | \$0.00 | \$15,118.00 | 0.00% |
| 152 | Health Savings Account Contrib | \$6,000.00 | \$0.00 | \$750.00 | \$5,250.00 | 12.50% |
| 200 | Office Supplies | \$200.00 | \$0.00 | \$47.18 | \$152.82 | 23.59% |
| 208 | Instruction Fees | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 210 | Operating Supplies | \$3,200.00 | \$353.02 | \$852.44 | \$2,347.56 | 26.64% |
| 212 | Motor Fuels | \$2,000.00 | \$220.56 | \$220.56 | \$1,779.44 | 11.03% |
| 213 | Diesel Fuel | \$1,000.00 | \$52.97 | \$52.97 | \$947.03 | 5.30% |
| 220 | Repair/Maint Supply - Equip | \$3,000.00 | \$201.57 | \$815.89 | \$2,184.11 | 27.20% |
| 221 | Repair/Maint Vehicles 306 | \$2,000.00 | \$0.00 | \$249.56 | \$1,750.44 | 12.48% |
| 223 | Bldg Repair Suppl/Maintenance | \$15,000.00 | \$560.17 | \$2,302.10 | \$12,697.90 | 15.35% |
| 231 | Chemicals | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 235 | Signs | \$400.00 | \$0.00 | \$0.00 | \$400.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|--|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 254 | Concessions - Pop | \$300.00 | \$0.00 | \$7.98 | \$292.02 | 2.66% |
| 255 | Concessions - Food | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 258 | Unif FIRE/Ted/Corey | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| 261 | Unif Jake/TJ/Seth | \$300.00 | \$47.98 | \$127.96 | \$172.04 | 42.65% |
| 264 | Unif Bobby | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| 303 | Engineering Fees | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 308 | Instructors Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 309 | Tennis | \$1,600.00 | \$0.00 | \$0.00 | \$1,600.00 | 0.00% |
| 310 | Program Supplies | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 311 | Softball/Baseball | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 312 | Aerobic Instruction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 315 | Warm House/Garage Exp | \$0.00 | \$0.00 | \$123.82 | -\$123.82 | 0.00% |
| 316 | Security Monitoring | \$1,200.00 | \$0.00 | \$87.00 | \$1,113.00 | 7.25% |
| 317 | Soccer/Skating | \$1,500.00 | \$0.00 | \$400.00 | \$1,100.00 | 26.67% |
| 318 | Garage (North) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 319 | Donation Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 320 | Communications | \$3,500.00 | \$431.01 | \$880.62 | \$2,619.38 | 25.16% |
| 322 | Postage | \$150.00 | \$0.00 | \$0.00 | \$150.00 | 0.00% |
| 323 | Garage (East) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 324 | Disc Golf Expenses | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 331 | Travel Expenses | \$1,000.00 | \$5.80 | \$108.15 | \$891.85 | 10.82% |
| 335 | Background Checks | \$150.00 | \$0.00 | \$30.00 | \$120.00 | 20.00% |
| 340 | Advertising | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 351 | Legal Notices Publishing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 360 | Insurance | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.00% |
| 381 | Electric Utilities | \$17,000.00 | \$1,428.90 | \$2,966.03 | \$14,033.97 | 17.45% |
| 383 | Gas Utilities | \$8,000.00 | \$1,121.45 | \$3,345.52 | \$4,654.48 | 41.82% |
| 384 | Refuse/Garbage Disposal | \$800.00 | \$81.70 | \$163.40 | \$636.60 | 20.43% |
| 403 | Improvements Other Than Bldgs | \$3,800.00 | \$0.00 | \$0.00 | \$3,800.00 | 0.00% |
| 413 | Office Equipment Rental/Repair | \$700.00 | \$0.00 | \$67.50 | \$632.50 | 9.64% |
| 415 | Equipment Rental | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 430 | Miscellaneous | \$800.00 | \$0.00 | \$0.00 | \$800.00 | 0.00% |
| 433 | Dues and Subscriptions | \$500.00 | \$268.00 | \$1,289.41 | -\$789.41 | 257.88% |
| 442 | Safety Prog/Equipment | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| 443 | Sales Tax | \$1,600.00 | \$0.00 | \$716.00 | \$884.00 | 44.75% |
| 445 | Sr Meals Expense | \$400.00 | \$0.00 | \$0.00 | \$400.00 | 0.00% |
| 448 | Weight Room Ins Reimbur | \$150.00 | \$9.95 | \$32.90 | \$117.10 | 21.93% |
| 450 | Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 452 | Refund | \$150.00 | \$0.00 | \$210.00 | -\$60.00 | 140.00% |
| 453 | 80 Acre Development Expense | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 457 | Weight Room Expenses | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0.00% |
| 459 | PAL Foundation Expenditures | \$3,000.00 | \$96.79 | \$96.79 | \$2,903.21 | 3.23% |
| 461 | Silver Sneakers | \$6,500.00 | \$624.00 | \$1,794.00 | \$4,706.00 | 27.60% |
| 481 | Park Master Plan | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$94,799.00 | \$0.00 | \$0.00 | \$94,799.00 | 0.00% |
| 551 | Capital Outlay-Building | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 552 | Capital Outlay-Land | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 553 | Capital Outlay - Other | \$0.00 | -\$46,375.00 | \$0.00 | \$0.00 | 0.00% |
| 557 | Capital Outlay - Tennis Courts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$520.00 | \$104.14 | \$312.42 | \$207.58 | 60.08% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 45100 Park and Recreation (GENERA | | \$518,648.00 | -\$23,194.24 | \$67,917.28 | \$450,730.72 | 13.10% |
| DEPT 45500 Library | | | | | | |
| 101 | Assistant | \$35,027.00 | \$0.00 | \$0.00 | \$35,027.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|-----------------------------------|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 121 | PERA | \$2,627.00 | \$0.00 | \$0.00 | \$2,627.00 | 0.00% |
| 122 | FICA | \$2,680.00 | \$0.00 | \$0.00 | \$2,680.00 | 0.00% |
| 131 | Employer Paid Health | \$19,622.00 | \$0.00 | \$0.00 | \$19,622.00 | 0.00% |
| 132 | Employer Paid Disability | \$307.00 | \$0.00 | \$0.00 | \$307.00 | 0.00% |
| 133 | Employer Paid Dental | \$1,032.00 | \$0.00 | \$0.00 | \$1,032.00 | 0.00% |
| 134 | Employer Paid Life | \$67.00 | \$0.00 | \$0.00 | \$67.00 | 0.00% |
| 135 | Employer Paid Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 140 | Unemployment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 151 | Workers Comp Insurance | \$350.00 | \$0.00 | \$0.00 | \$350.00 | 0.00% |
| 152 | Health Savings Account Contrib | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.00% |
| 201 | Library Operating Supplies | \$2,000.00 | \$16.94 | \$45.44 | \$1,954.56 | 2.27% |
| 202 | Library Subscriptions | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 203 | Library Books | \$5,000.00 | \$147.74 | \$1,199.29 | \$3,800.71 | 23.99% |
| 204 | Children s Program Expense | \$150.00 | \$0.00 | \$0.00 | \$150.00 | 0.00% |
| 205 | Library Luncheon Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 206 | Book Sale Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 207 | Golf Fundraiser Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 319 | Donation Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 320 | Communications | \$1,000.00 | \$59.93 | \$122.02 | \$877.98 | 12.20% |
| 322 | Postage | \$50.00 | \$0.00 | \$0.00 | \$50.00 | 0.00% |
| 335 | Background Checks | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 360 | Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 413 | Office Equipment Rental/Repair | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 430 | Miscellaneous | \$1,000.00 | \$1,042.50 | \$1,042.50 | -\$42.50 | 104.25% |
| 433 | Dues and Subscriptions | \$0.00 | \$0.00 | \$435.34 | -\$435.34 | 0.00% |
| 443 | Sales Tax | \$100.00 | \$0.00 | \$4.00 | \$96.00 | 4.00% |
| 452 | Refund | \$50.00 | \$0.00 | \$0.00 | \$50.00 | 0.00% |
| 459 | PAL Foundation Expenditures | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.00% |
| 500 | Capital Outlay | \$3,298.00 | \$1,530.07 | \$1,530.07 | \$1,767.93 | 46.39% |
| 600 | Principal | \$520.00 | \$104.14 | \$312.42 | \$207.58 | 60.08% |
| DEPT 45500 Library | | \$82,130.00 | \$2,901.32 | \$4,691.08 | \$77,438.92 | 5.71% |
| DEPT 47007 2003 Series A Disposal | | | | | | |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47007 2003 Series A Disposal | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47013 Bond Disclosure | | | | | | |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47013 Bond Disclosure | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47014 2012 Series A | | | | | | |
| 600 | Principal | \$190,000.00 | \$0.00 | \$190,000.00 | \$0.00 | 100.00% |
| 610 | Interest | \$19,653.00 | \$0.00 | \$10,776.25 | \$8,876.75 | 54.83% |
| 620 | Fiscal Agent s Fees | \$300.00 | \$0.00 | \$253.00 | \$47.00 | 84.33% |
| DEPT 47014 2012 Series A | | \$209,953.00 | \$0.00 | \$201,029.25 | \$8,923.75 | 95.75% |
| DEPT 47015 47015 Series 2015B | | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47015 47015 Series 2015B | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 48000 Recycling | | | | | | |
| 384 | Refuse/Garbage Disposal | \$32,340.00 | \$2,433.00 | \$7,299.00 | \$25,041.00 | 22.57% |
| 388 | Recycling Expenses | \$400.00 | \$0.00 | \$0.00 | \$400.00 | 0.00% |
| 430 | Miscellaneous | \$3,240.00 | \$262.00 | \$786.00 | \$2,454.00 | 24.26% |
| DEPT 48000 Recycling | | \$35,980.00 | \$2,695.00 | \$8,085.00 | \$27,895.00 | 22.47% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|------------|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| FUND 101 | GENERAL FUND | \$4,484,104.00 | \$296,947.17 | \$917,777.49 | \$3,566,326.51 | 20.47% |
| FUND 301 | DEBT SERVICE FUND | | | | | |
| DEPT 47000 | Emer Svcs Ctr Refunding 2004 | | | | | |
| 551 | Capital Outlay-Building | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 602 | REA Loan Payment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47000 | Emer Svcs Ctr Refunding 200 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47001 | Community Ctr Refunding 2002 | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47001 | Community Ctr Refunding 200 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47002 | G.O. Improve-Wilderness | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47002 | G.O. Improve-Wilderness | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47003 | 1999 Series A Improvement Bond | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47003 | 1999 Series A Improvement B | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47004 | 1999 Series B Improvement Bond | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47004 | 1999 Series B Improvement B | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47005 | 2001 Series A Improvement Bond | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47005 | 2001 Series A Improvement B | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47006 | 2002 Series A Improvement Bond | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47006 | 2002 Series A Improvement B | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47007 | 2003 Series A Disposal | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47007 | 2003 Series A Disposal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47008 | 2003 Series B Sewer | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47008 | 2003 Series B Sewer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47009 | 2003 Joint Facility | | | | | |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|---|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47009 2003 Joint Facility | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47010 2004 Series A | | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47010 2004 Series A | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47011 2006 Series B Improvement Bond | | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 616 | Bond Discount | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47011 2006 Series B Improvement B | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47012 2006 Series C Equipment Cert | | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47012 2006 Series C Equipment Cert | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47013 Bond Disclosure | | | | | | |
| 440 | Telephone Co Reimb Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 621 | Continung Disclosure Expene | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| DEPT 47013 Bond Disclosure | | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| DEPT 47014 2012 Series A | | | | | | |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$16,045.00 | \$0.00 | \$0.00 | \$16,045.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47014 2012 Series A | | \$16,045.00 | \$0.00 | \$0.00 | \$16,045.00 | 0.00% |
| DEPT 47015 47015 Series 2015B | | | | | | |
| 600 | Principal | \$142,000.00 | \$0.00 | \$0.00 | \$142,000.00 | 0.00% |
| 610 | Interest | \$5,740.00 | \$0.00 | \$0.00 | \$5,740.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| DEPT 47015 47015 Series 2015B | | \$148,040.00 | \$0.00 | \$0.00 | \$148,040.00 | 0.00% |
| FUND 301 DEBT SERVICE FUND | | \$166,585.00 | \$0.00 | \$0.00 | \$166,585.00 | 0.00% |
| FUND 401 GENERAL CAPITAL PROJECTS | | | | | | |
| DEPT 44000 Capital Projects | | | | | | |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 44000 Capital Projects | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47012 2006 Series C Equipment Cert | | | | | | |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 616 | Bond Discount | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47012 2006 Series C Equipment Cert | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 49300 Other Finanacing Uses | | | | | | |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 49300 Other Finanacing Uses | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 401 GENERAL CAPITAL PROJECTS | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 405 TAX INCREMENT FINANCE PROJECTS | | | | | | |
| DEPT 46000 Tax Increment Financing | | | | | | |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|--|------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 351 | Legal Notices Publishing | \$650.00 | \$0.00 | \$0.00 | \$650.00 | 0.00% |
| 640 | Tax Increment 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 641 | Tax Increment 2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 642 | Tax Increment 3 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 643 | Tax Increment 6 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 644 | Tax Increment 7 - Stone #1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 645 | Tax Increment 8 - Crosswoods | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 646 | TaxIncrement 9-C&J Dev | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 650 | Administrative Costs | \$650.00 | \$0.00 | \$0.00 | \$650.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 46000 Tax Increment Financing | | \$1,300.00 | \$0.00 | \$0.00 | \$1,300.00 | 0.00% |
| DEPT 46001 TIF 1-9 MidWest Asst Living | | | | | | |
| 646 | TaxIncrement 9-C&J Dev | \$10,200.00 | \$0.00 | \$0.00 | \$10,200.00 | 0.00% |
| DEPT 46001 TIF 1-9 MidWest Asst Living | | \$10,200.00 | \$0.00 | \$0.00 | \$10,200.00 | 0.00% |
| FUND 405 TAX INCREMENT FINANCE PROJEC | | \$11,500.00 | \$0.00 | \$0.00 | \$11,500.00 | 0.00% |
| FUND 410 MARODA DRIVE | | | | | | |
| DEPT 43000 Public Works (GENERAL) | | | | | | |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 Public Works (GENERAL) | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 410 MARODA DRIVE | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 411 SUNSET DRIVE | | | | | | |
| DEPT 43000 Public Works (GENERAL) | | | | | | |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 Public Works (GENERAL) | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 411 SUNSET DRIVE | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 412 DUCK LANE | | | | | | |
| DEPT 43000 Public Works (GENERAL) | | | | | | |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 Public Works (GENERAL) | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 412 DUCK LANE | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 413 FAWN LAKE ROAD | | | | | | |
| DEPT 43000 Public Works (GENERAL) | | | | | | |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 Public Works (GENERAL) | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 413 FAWN LAKE ROAD | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 414 SUNRISE ISLAND BRIDGE PROJECT | | | | | | |
| DEPT 43000 Public Works (GENERAL) | | | | | | |
| 226 | Bridge Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 Public Works (GENERAL) | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|------------|-------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| FUND 414 | SUNRISE ISLAND BRIDGE PROJECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 415 | AMBULANCE PROJECT | | | | | |
| DEPT 43000 | Public Works (GENERAL) | | | | | |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 551 | Capital Outlay-Building | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 | Public Works (GENERAL) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 415 | AMBULANCE PROJECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 420 | LIBRARY PROJECT | | | | | |
| DEPT 45500 | Library | | | | | |
| 302 | Architects Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 45500 | Library | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 420 | LIBRARY PROJECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 432 | SEWER PROJECT | | | | | |
| DEPT 43200 | Sewer | | | | | |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 443 | Sales Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43200 | Sewer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 49300 | Other Finanacing Uses | | | | | |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 49300 | Other Finanacing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 432 | SEWER PROJECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 463 | BRITA LN/PINE VIEW LN | | | | | |
| DEPT 43000 | Public Works (GENERAL) | | | | | |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43000 | Public Works (GENERAL) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 463 | BRITA LN/PINE VIEW LN | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 502 | ECONOMIC DEVELOPMENT FUND | | | | | |
| DEPT 41940 | General Government | | | | | |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 41940 | General Government | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 46500 | Economic Develop mt (GENERAL) | | | | | |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 351 | Legal Notices Publishing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$91.40 | \$409.25 | -\$409.25 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|--|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 493 | Pass Thru Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 46500 Economic Develop mt (GENER | | \$0.00 | \$91.40 | \$409.25 | -\$409.25 | 0.00% |
| DEPT 47000 Emer Svcs Ctr Refunding 2004 | | | | | | |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 616 | Bond Discount | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47000 Emer Svcs Ctr Refunding 200 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47009 2003 Joint Facility | | | | | | |
| 430 | Miscellaneous | \$18,500.00 | \$0.00 | \$0.00 | \$18,500.00 | 0.00% |
| 600 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47009 2003 Joint Facility | | \$18,500.00 | \$0.00 | \$0.00 | \$18,500.00 | 0.00% |
| FUND 502 ECONOMIC DEVELOPMENT FUND | | \$18,500.00 | \$91.40 | \$409.25 | \$18,090.75 | 2.21% |
| FUND 503 EDA (REVOLVING LOAN) | | | | | | |
| DEPT 46500 Economic Develop mt (GENERAL) | | | | | | |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 447 | Loan Disbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 46500 Economic Develop mt (GENER | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 503 EDA (REVOLVING LOAN) | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 601 SEWER OPERATING FUND | | | | | | |
| DEPT 43200 Sewer | | | | | | |
| 100 | Wages and Salaries Dept Head | \$80,927.00 | \$6,785.12 | \$19,961.23 | \$60,965.77 | 24.67% |
| 101 | Assistant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 103 | Tech 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 104 | Tech 2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 108 | Tech 3 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 121 | PERA | \$6,070.00 | \$472.62 | \$1,381.58 | \$4,688.42 | 22.76% |
| 122 | FICA | \$6,191.00 | \$433.58 | \$1,182.35 | \$5,008.65 | 19.10% |
| 131 | Employer Paid Health | \$19,622.00 | \$1,635.20 | \$4,983.60 | \$14,638.40 | 25.40% |
| 132 | Employer Paid Disability | \$740.00 | \$61.66 | \$184.98 | \$555.02 | 25.00% |
| 133 | Employer Paid Dental | \$1,032.00 | \$86.00 | \$258.00 | \$774.00 | 25.00% |
| 134 | Employer Paid Life | \$67.00 | \$5.60 | \$16.80 | \$50.20 | 25.07% |
| 136 | Deferred Compensation | \$650.00 | \$50.00 | \$150.00 | \$500.00 | 23.08% |
| 151 | Workers Comp Insurance | \$6,010.00 | \$0.00 | \$0.00 | \$6,010.00 | 0.00% |
| 152 | Health Savings Account Contrib | \$6,000.00 | \$0.00 | \$1,500.00 | \$4,500.00 | 25.00% |
| 200 | Office Supplies | \$250.00 | \$0.00 | \$11.97 | \$238.03 | 4.79% |
| 208 | Instruction Fees | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| 210 | Operating Supplies | \$3,500.00 | \$137.52 | \$137.52 | \$3,362.48 | 3.93% |
| 212 | Motor Fuels | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0.00% |
| 213 | Diesel Fuel | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| 220 | Repair/Maint Supply - Equip | \$10,000.00 | \$166.67 | \$368.83 | \$9,631.17 | 3.69% |
| 221 | Repair/Maint Vehicles 306 | \$1,500.00 | \$99.17 | \$99.17 | \$1,400.83 | 6.61% |
| 222 | Tires | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 223 | Bldg Repair Suppl/Maintenance | \$4,000.00 | \$116.00 | \$265.99 | \$3,734.01 | 6.65% |
| 229 | Oper/Maint - Lift Station | \$12,000.00 | \$252.20 | \$519.38 | \$11,480.62 | 4.33% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|--|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| 230 | Repair/Maint - Collection Syst | \$7,000.00 | \$0.00 | \$0.00 | \$7,000.00 | 0.00% |
| 231 | Chemicals | \$18,000.00 | \$1,477.21 | \$2,633.81 | \$15,366.19 | 14.63% |
| 258 | Unif FIRE/Ted/Corey | \$300.00 | \$216.00 | \$276.96 | \$23.04 | 92.32% |
| 303 | Engineering Fees | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.00% |
| 320 | Communications | \$4,556.00 | \$160.98 | \$321.36 | \$4,234.64 | 7.05% |
| 321 | Communications-Cellular | \$1,600.00 | \$24.80 | \$24.80 | \$1,575.20 | 1.55% |
| 322 | Postage | \$800.00 | \$0.00 | \$0.00 | \$800.00 | 0.00% |
| 331 | Travel Expenses | \$2,500.00 | \$64.73 | \$64.73 | \$2,435.27 | 2.59% |
| 340 | Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 351 | Legal Notices Publishing | \$200.00 | \$0.00 | \$0.00 | \$200.00 | 0.00% |
| 360 | Insurance | \$8,000.00 | \$0.00 | \$0.00 | \$8,000.00 | 0.00% |
| 381 | Electric Utilities | \$27,000.00 | \$3,777.88 | \$7,675.17 | \$19,324.83 | 28.43% |
| 383 | Gas Utilities | \$3,000.00 | \$438.76 | \$964.93 | \$2,035.07 | 32.16% |
| 384 | Refuse/Garbage Disposal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 406 | Lab Testing | \$15,000.00 | \$475.20 | \$1,069.20 | \$13,930.80 | 7.13% |
| 407 | Sludge Disposal | \$20,000.00 | \$0.00 | \$0.00 | \$20,000.00 | 0.00% |
| 420 | Depreciation Expense | \$225,000.00 | \$0.00 | \$0.00 | \$225,000.00 | 0.00% |
| 430 | Miscellaneous | \$100.00 | \$0.00 | \$77.58 | \$22.42 | 77.58% |
| 433 | Dues and Subscriptions | \$300.00 | \$0.00 | \$568.00 | -\$268.00 | 189.33% |
| 442 | Safety Prog/Equipment | \$1,500.00 | \$0.00 | \$33.98 | \$1,466.02 | 2.27% |
| 443 | Sales Tax | \$200.00 | \$0.00 | \$0.00 | \$200.00 | 0.00% |
| 450 | Permits | \$2,000.00 | \$140.00 | \$140.00 | \$1,860.00 | 7.00% |
| 452 | Refund | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.00% |
| 500 | Capital Outlay | \$1,300,000.00 | \$0.00 | \$0.00 | \$1,300,000.00 | 0.00% |
| 553 | Capital Outlay - Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 554 | Capital Outlay - Ox Ditch Bldg | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 555 | Capital Outlay - Sewer Biosol | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 556 | Capital Outlay - Sewer Exten | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 43200 Sewer | | \$1,802,965.00 | \$17,076.90 | \$44,871.92 | \$1,758,093.08 | 2.49% |
| DEPT 47007 2003 Series A Disposal | | | | | | |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47007 2003 Series A Disposal | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 601 SEWER OPERATING FUND | | \$1,802,965.00 | \$17,076.90 | \$44,871.92 | \$1,758,093.08 | 2.49% |
| FUND 614 TELEPHONE AND CABLE FUND | | | | | | |
| DEPT 49000 Miscellaneous (GENERAL) | | | | | | |
| 301 | Auditing and Acct g Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 304 | Legal Fees (Civil) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 610 | Interest | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 630 | Loss on Bond Defeasance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 49000 Miscellaneous (GENERAL) | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 614 TELEPHONE AND CABLE FUND | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 651 SEWER RESTRICTED SINKING FUND | | | | | | |
| DEPT 43200 Sewer | | | | | | |
| 220 | Repair/Maint Supply - Equip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 223 | Bldg Repair Suppl/Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 303 | Engineering Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 500 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

| OBJ | OBJ Descr | 2019 Budget | MARCH 2019 Amt | 2019 YTD Amt | 2019 YTD Balance | %YTD Budget |
|---------------------------------------|--------------------------------|----------------|-------------------|-----------------|---------------------|----------------|
| DEPT 43200 Sewer | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47007 2003 Series A Disposal | | | | | | |
| 600 | Principal | \$185,000.00 | \$0.00 | \$185,000.00 | \$0.00 | 100.00% |
| 610 | Interest | \$19,923.00 | \$0.00 | \$12,952.50 | \$6,970.50 | 65.01% |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 620 | Fiscal Agent s Fees | \$750.00 | \$0.00 | \$242.00 | \$508.00 | 32.27% |
| 720 | Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47007 2003 Series A Disposal | | \$205,673.00 | \$0.00 | \$198,194.50 | \$7,478.50 | 96.36% |
| DEPT 47008 2003 Series B Sewer | | | | | | |
| 452 | Refund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 600 | Principal | \$90,000.00 | \$0.00 | \$90,000.00 | \$0.00 | 100.00% |
| 610 | Interest | \$16,682.00 | \$0.00 | \$8,815.00 | \$7,867.00 | 52.84% |
| 615 | Issuance Costs (Other Financin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 47008 2003 Series B Sewer | | \$106,682.00 | \$0.00 | \$98,815.00 | \$7,867.00 | 92.63% |
| FUND 651 SEWER RESTRICTED SINKING FUN | | \$312,355.00 | \$0.00 | \$297,009.50 | \$15,345.50 | 95.09% |
| FUND 652 WASTEWATER MGMT DISTRICT | | | | | | |
| DEPT 41910 Planning and Zoning | | | | | | |
| 430 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| DEPT 41910 Planning and Zoning | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| FUND 652 WASTEWATER MGMT DISTRICT | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | | \$6,796,009.00 | \$314,115.47 | \$1,260,068.16 | \$5,535,940.84 | 18.54% |

B. 4.

| City of Crosslake - Preliminary 03/31/2019 Preliminary Budget to Actual Analysis (Remove Debt Service, Capital Outlay and Operating Transfers) | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|
| Description | 2019 Budget | 31-Mar-19 | 2019 YTD Amount | 2019 YTD Balance | 2019 %YTD Budget |
| Total Expense (From Month End Report For March 31, 2019) | \$ 6,796,009 | \$ 314,115 | \$ 1,260,068 | \$ 5,535,941 | 18.54% |
| Adjustments: | | | | | |
| <u>Less: All DS Issues</u> | | | | | |
| (101-41400-600) Administration: Copier Lease | (864) | 0 | (144) | (720) | 16.67% |
| (101-41910-600) Planning and Zoning: Copier Lease | (864) | 0 | (144) | (720) | 16.67% |
| (101-42110-600) Police: Copier Lease | (144) | 0 | (24) | (120) | 16.67% |
| (101-45100-600) Parks and Rec.: Copier Lease | (520) | (104) | (312) | (208) | 60.08% |
| (101-45500-600) Library: Copier Lease | (520) | (104) | (312) | (208) | 60.08% |
| (101-47014-600) 2012 Series A - Principal | (190,000) | 0 | (190,000) | 0 | 100.00% |
| (101-47014-610) 2012 Series A - Interest | (19,653) | 0 | (10,776) | (8,877) | 54.83% |
| (101-47014-620) 2012 Series A - Fiscal Agent Fees | (300) | 0 | (253) | (47) | 0.00% |
| (301-47015-600) 2015 Series B - Principal | (142,000) | 0 | 0 | (142,000) | 0.00% |
| (301-47015-610) 2015 Series B - Interest | (5,740) | 0 | 0 | (5,740) | 0.00% |
| (301-47015-620) 2015 Series B - Fiscal Agent Fees | (300) | 0 | 0 | (300) | 0.00% |
| (301-47014-600) 2018 Series A - Principal | 0 | 0 | 0 | 0 | 0.00% |
| (301-47014-610) 2018 Series A - Interest | (16,045) | 0 | 0 | (16,045) | 0.00% |
| (301-47013-440/621) Fiscal Agent Fees | (2,500) | 0 | 0 | (2,500) | 0.00% |
| (651-47007-600) 2012 Series A Disposal - Prin.. (Reported on B/S) | (185,000) | 0 | (185,000) | 0 | 100.00% |
| (651-47007-610) 2012 Series A Disposal -Interest | (19,923) | 0 | (12,953) | (6,971) | 65.01% |
| (651-47007-620) 2012 Series A Disposal - Fiscal Agent Fees | (750) | 0 | (242) | (508) | 32.27% |
| (651-47008-600) 2017 Series A Disposal Bonds | (90,000) | 0 | (90,000) | 0 | 100.00% |
| (651-47008-610) 2017 Series A Disposal Bonds | (16,682) | 0 | (8,815) | (7,867) | 52.84% |
| Total Debt Service | (691,805) | (208) | (498,976) | (192,829) | 72.13% |
| <u>Less - All Capital Outlay Accounts:</u> | | | | | |
| (101-41400-500) Administration | (4,221) | 0 | 0 | (4,221) | 0.00% |
| (101-41910-500) Planning and Zoning | (4,221) | 0 | 0 | (4,221) | 0.00% |
| (101-41940-500) General Government Capital Outlay | (65,000) | 0 | (2,645) | (62,355) | 4.07% |
| (101-42110-500) Police Administration Capital Outlay | (4,683) | 0 | 0 | (4,683) | 0.00% |
| (101-42110-550) Police Administration Capital Outlay - Vehicles | (60,000) | (555) | (555) | (59,445) | 0.93% |
| (101-42280-500) Fire Administration - Capital Outlay | (15,000) | 0 | (2,306) | (12,695) | 15.37% |
| (101-42280-550) Fire Administration - Capital Outlay - Vehicles | (265,000) | 0 | 0 | (265,000) | 0.00% |
| (101-43000-500) Public Works - Capital Outlay | (1,010,042) | (55,601) | (105,994) | (904,048) | 10.49% |
| (101-43100-500) Cemetery - Capital Outlay | (1,000) | 0 | 0 | (1,000) | 0.00% |
| (101-45100-500) Parks and Recreation - Capital Outlay | (94,799) | 0 | 0 | (94,799) | 0.00% |
| (101-45500-500) Library | (3,298) | (1,530) | (1,530) | (1,768) | 0.00% |
| (601-43200-500) Sewer - Capital Outlay | (1,300,000) | 0 | 0 | (1,300,000) | 0.00% |
| Total Capital Outlay | (2,827,264) | (57,686) | (113,030) | (2,714,234) | 4.00% |
| <u>Less: Other Items:</u> | | | | | |
| Operating Transfers (General Fund to Sewer Fund) | 0 | 0 | 0 | 0 | 0.00% |
| Total Operating Transfers Between Funds | 0 | 0 | 0 | 0 | 0.00% |
| <u>Less: Depreciation/Amortization</u> | | | | | |
| (601) Depreciation | (225,000) | 0 | 0 | (225,000) | 0.00% |
| Adjusted Expenditures | \$ 3,051,940 | \$ 256,221 | \$ 648,063 | \$ 2,403,877 | 21.23% |
| Linear Assumption (3 Month/12 Months) = 25.00% | | | | | |
| | 25.00% | \$ 1,699,002 | | | -3.77% |



CROSSLAKE POLICE DEPARTMENT

MONTHLY REPORT

March

2019

**Crosslake Police Department
Monthly Report
March 2019**

| | |
|----------------------|------------|
| Agency Assist | 16 |
| Alarm | 24 |
| Animal Complaint | 2 |
| Assault | 1 |
| Burning Complaint | 1 |
| Death | 1 |
| Disturbance | 3 |
| Dog Ordinance | 1 |
| Domestic | 2 |
| Driving Complaint | 2 |
| Ems | 15 |
| Extra Patrol | 1 |
| Found Property | 3 |
| Gas Leak | 2 |
| Gun Permits | 1 |
| Hazard In Road | 1 |
| Information | 2 |
| Parking Complaint | 2 |
| Personal In Accident | 1 |
| Property Damage Acc | 5 |
| Public Assist | 6 |
| Scam/Con | 1 |
| Suspicious Person | 1 |
| Suspicious Vehicle | 1 |
| Theft | 3 |
| Traffic Arrest | 1 |
| Traffic Citations | 2 |
| Traffic Stop | 40 |
| Vehicle Off Road | 2 |
| Welfare Check | 3 |
| Total | 146 |

B.6.



CROSSLAKE POLICE DEPARTMENT

MISSION TOWNSHIP MONTHLY REPORT

March

2019

**Crosslake Police Department
Mission Township Monthly Report
March 2019**

| | |
|--------------------|-----------|
| Agency Assist | 1 |
| Alarm | 2 |
| Animal Complaint | 1 |
| Damage To Property | 1 |
| Ems | 2 |
| Traffic Citations | 8 |
| Traffic Warnings | 46 |
| Total | 61 |



Crosslake Fire Department

Date: March 2019

B. 7.

Incidents

| Description of Incident | Calls | YTD |
|--|-----------|-----------|
| 3 - Rescue & Emergency Medical Services | | |
| 311 - Medical Assist - Assist EMS Crew | 19 | 60 |
| 300 - Rescue, EMS Incident | | |
| 322 - Motor Vehicle Accident with Injuries | 1 | 2 |
| 324 - Motor Vehicle Accident with No Injuries | | |
| 340 - Search for Lost Person | | 1 |
| 362 - Ice Rescue | | |
| 326 - Snowmobile Accident With Injuries | | |
| Total: | 20 | 63 |
| 1 - Fire | | |
| 111 - Building Fire | | |
| 111 - Building Fire (Mutual Aid) | | 1 |
| 114 - Chimney Fire | | |
| 112/118/113 - Fire Other | | |
| 143 - Grass Fire/Wildland Fire | | |
| 131 - Automobile Fire | | |
| Total: | 0 | 1 |
| 4 - Hazardous Condition (No Fire) | | |
| 411 - Gasoline or other Flammable Liquid Spill | | |
| 412 - Gas Leak (Natural Gas or LPG) | 3 | 4 |
| 444 - Power Line Down/Trees on Road | | |
| Total Hazardous Condition: | 3 | 4 |
| 5 - Service Call | | |
| 571 - Cover Assignment, Standby | | |
| 561 - Unauthorized Burning | | |
| 550 - Public Assist | | 3 |
| Total: | 0 | 3 |
| 6 - Good Intent Call | | |
| 611 - Dispatched and Cancelled en route | | 4 |
| 600 - Good Intent Call | | |
| 609 - Smoke scare, Odor of smoke | | |
| Total: | 0 | 4 |
| 7 - False Alarm & False Call | | |
| 743 - Smoke Detector Activation - No Fire | 2 | 7 |
| 746 - Carbon Monoxide Detector Activation - No CO | 1 | 2 |
| 731 - Sprinkler Activation due to Malfunction | | |
| Total: | 3 | 9 |
| 8 - Severe Weather & Natural Disaster | | |
| 814 - Lightning Strike (No Fire) | | |
| Total: | | |
| Total Incidents: | 26 | 84 |

MONTHLY PLANNING & ZONING STATISTICS - CROSSLAKE

B.8.

| PERMITS | March-2019 | Year-to-Date 2019 | March-2018 | Year-to-Date 2018 |
|------------------------------|------------|-------------------|------------|-------------------|
| New Construction (Dwellings) | 2 | 3 | 3 | 3 |
| Septic - New | 0 | 0 | 1 | 1 |
| Septic Upgrades | 1 | 1 | 1 | 2 |
| Porch / Deck | 4 | 4 | 2 | 4 |
| Additions | 0 | 1 | 1 | 2 |
| Landscape Alterations | 2 | 3 | 0 | 2 |
| Access. Structures | 2 | 2 | 3 | 3 |
| Demo/Move | 4 | 6 | 1 | 1 |
| Signs | 1 | 1 | 0 | 0 |
| Fences | 0 | 0 | 0 | 0 |
| E911 Addresses Assigned | 0 | 1 | 1 | 2 |
| Total Permits | 16 | 22 | 13 | 20 |

| ENFORCEMENT / COMPLAINTS | Year-to-Date 2019 | Year-to-Date Closed | Year-to-Date Open | Year-to-Date % Closed |
|--------------------------|-------------------|---------------------|-------------------|-----------------------|
| Enforcement | 0 | 0 | 0 | 100% |

| CUSTOMER SERVICE STATISTICS | March-2019 | Year-to-Date 2019 | March-2018 | Year-to-Date 2018 |
|-----------------------------|------------|-------------------|------------|-------------------|
| Counter Visits | 37 | 104 | 40 | 88 |
| Phone Calls | 96 | 252 | 66 | 174 |
| Email | 36 | 91 | 36 | 84 |
| Total | 169 | 447 | 142 | 346 |

| | | | | |
|---|---|---|---|----|
| Call For Service | 0 | 1 | 1 | 4 |
| Shoreland Rapid Assessment Completed (Buffer) | 2 | 2 | 0 | 1 |
| Stormwater Plans Submitted | 4 | 4 | 3 | 4 |
| Site Visits | 6 | 9 | 4 | 10 |

| COMPLIANCE SEPTIC STATISTICS | Year-To-Date Received 2019 | Year-To-Date Failed 2019 | Year-To-Date Received 2018 | Year-To-Date Failed 2018 |
|--------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Septic Compliance Inspections | 2 | 0 | 4 | 0 |
| Passing Septic Compliance Percentage | | 100% | | 100% |

| PUBLIC HEARINGS | March-2019 | Year-to-Date 2019 | March-2018 | Year-to-Date 2018 |
|---|------------|-------------------|------------|-------------------|
| DRT | 1 | 3 | 0 | 4 |
| Variance | 1 | 2 | 0 | 1 |
| CUP/IUP | 0 | 0 | 0 | 1 |
| Land Use Map | 0 | 0 | 0 | 0 |
| Subdivisions (Metes & Bounds; Preliminary; Final) | 0 | 0 | 1 | 1 |

| | | | | |
|-------------------------------------|---|---|---|---|
| Consolidations/Lot Line Adjustments | 0 | 1 | 1 | 2 |
|-------------------------------------|---|---|---|---|



B.9.

STATED MINUTES

City of Crosslake Planning Commission/Board of Adjustment

February 22, 2019
9:00 A.M.

Crosslake City Hall
37028 County Road 66
Crosslake, MN 56442

1. Present: Chair Mark Wessels; Joel Knippel; Mark Lindner; Bill Schiltz; Alternate Matt Kuker and Liaison Council Member Aaron Herzog
2. Absent: Jerome Volz
3. Staff: Jacob Frie, Environmental Services Supervisor and Jon Kolstad, Environmental Services Specialist
4. 2019 Election of Officers - **Motion by Lindner; supported by Knippel to elect Wessels as Chair; Motion by Wessels; supported by Knippel to elect Lindner as Vice-Chair. All members voting "Aye", Motion carried.**
5. Adoption of 2019 Rules of Business - **Motion by Knippel; supported by Lindner to approve the 2019 Rules of Business as written. All members voting "Aye", Motion carried.**
6. Review and approve 1-25-19 Minutes & Findings – **Motion by Knippel; supported by Schiltz to approve the minutes & findings as written. All members voting "Aye", Motion carried.**
7. Old Business
 - 7.1 None
8. New Business
 - 8.1 Robert A & Sheila Cron – Variance setbacks for: lake, road right-of-way, side yard, septic to dwelling and amend approved 9-18-2000 variance
9. Other Business
 - 9.1 Staff Report
10. Open Forum
11. Adjournment

**Robert A & Sheila Cron
14112000001A009**

Wessels announced the variance. Kolstad read the variance request, location, project details, comments received, impervious percentage, stormwater management plan submitted, compliant septic system, and history of the parcel. Wessels invited Whirley of RemWhirl, the applicant's representative to the podium. Lindner was concerned with the parking area on the property due to the fact that there is absolutely no area available to park on the road. Whirley agreed that there is no parking available on the road and explained the two car driveway use in relation to the building design. Lindner asked for a clarification on the bedroom capacity now and/or unfinished. Wessels concerns were with the septic system being so close to the road (winter use also), parking, basement excavation so close to the lake and asked for clarification about the setback to the road right-of-way being 16 feet instead of 18 feet indicated on the survey. Kolstad explained the difference between an open porch and an enclosed porch setback. Schiltz asked for further clarification of the septic system being so close to the road where there is a possibility of the frost being pushed up from the road under the septic system. Kolstad explained the septic system design methods/specifications. The commissioners had concerns that the lot size and septic system is now currently used as a cabin/seasonal and with the proposal there would be more impact to the septic system year around. Whirley stated he felt the septic system is really not the issue, but it is whether or not we can do an expansion on a preexisting nonconformity. Whirley also stated that there are large homes on this road with Wessels stating that those lots are more than half the size larger. Wessels stated that the February 21, 2019 on-site comments consisted of concerns of excavating for a basement so close to the lake and indicated neighboring dwellings did not have a basement. Wessels opened the public hearing with no response, therefore the public hearing was closed. Whirley stated that he preferred this to be tabled, that we need to let this guy do something, let's work together to figure this out. Wessels reiterated the comments of concern on this proposed project, the responsibility of the commissioners and the ability to obtain an over the counter permit to rebuild as is. Lindner requested the dimensions of the driveway and stated the size of this lot in comparison to neighboring ones. A discussion was held to table this along with sending comments/concerns to Kolstad to compile and forward to Whirley, with the understanding that this method does not insure an approval motion upon resubmittal.

February 22, 2019 Action:

Motion by Knippel; supported by Schiltz to table the Variance for:

- **Septic tank setback of 5 feet where 10 feet is required to proposed dwelling**
- **Septic drainfield setback of 8 feet where 20 feet is required to proposed dwelling**
- **Road right-of-way setback of 1 foot where 10 feet is required to the proposed septic tank**
- **Road right-of-way setback of 18 feet where 35 feet is required to proposed dwelling**
- **Lake setback of 45 feet where 75 feet is required to proposed:**
 - **Main floor**
 - **Basement**
 - **Upper level**
- **Side yard setback of 7.2 feet where 10 feet is required to proposed patio**
- **Amend approved September 18, 2000 variance:**
 - **Road right-of-way of .5 feet where 10 feet is required to existing septic drainfield**

To:

- Install a septic tank
- Construct a 3382 square foot dwelling consisting of:
 - 1259 Square foot main floor
 - 1259 Square foot basement, bottom floor elevation to meet or exceed 1232.5 RFPE
 - 864 Square foot upper level, not to exceed a height mid-peak of 19 feet
- Construct a 247 square foot patio
- Amend the approved September 18, 2000 variance

All members voting “Aye”, Motion carried.

Other Business:

1. Staff report
 - a. Monthly city council report
 - b. Development Review Team (DRT) had one February monthly meeting
 - c. Variance height ordinance/policy discussion (sample & history examples)
Commissioners asked for a sample of an ordinance with a percentage height increase
 - d. Joint meeting with city council discussion on ordinance changes:
 - Additional Industrial Zoning District areas
 - Alternate Parking
 - Storage Buildings (8 empty Limited Commercial Properties), how many vacant commercial parcels from Co Rd 3 to 16? Co Rd 66 total %?
 - Building design and height in Downtown Commercial (30’ mid-peak)
Staff to look at other ordinances as a guideline on the four above items
 - e. Crosslake PC/BOA training – possibly end of March, maybe after workshop
 - f. Contractor workshop scheduled: Crow Wing County March 3 & Crosslake March 27th
 - g. March schedule of events

Open Forum:

1. None

Matters not on the Agenda:

1. There were no matters not on the agenda

Motion by Knippel; supported by Schiltz to adjourn at 10:28 A.M.

All members voting “Aye”, Motion carried.

Respectfully yours,

Cheryl Stuckmayer

Cheryl Stuckmayer
Customer Service Specialist

NPDES Permit Compliance Summary
Report Period: October 1, 2017 - September 30, 2018

Crosslake WWTP
MN0064882

1. Facility/Permit information

This section summarizes general information about your facility and permit. It includes a list of all of the contacts we have recorded for you. In particular, please ensure that the listed 24-hour contact for your facility is current. This report also provides you with a list of Minnesota Pollution Control Agency (MPCA) contacts for your facility.

Contacts

is responsible official for, - 218.692.2688 - cityclerk@crosslake.net
owns, 218.692.2688 - cityclerk@crosslake.net
is Wastewater permit contact for, Ted Strand - 218.820.3303 - publicwk@crosslake.net
is Online Subscriber for, Ted Strand - 218.820.3303 - publicwk@crosslake.net

Design flow

Facility Design Flow: 0.15

Facility information

EPA MINOR Facility
Plant Class: Class B
Land application: <NO_DATA_FOUND>
Permit issuance: 05/23/2012
Permit modification:
Permit expiration: 04/30/2017
NAICS code: 221320 - Sewage Treatment Facilities
SIC code: 4952 - Sewerage Systems

Geographical information

Region: MPCA North Central Region
County: Crow Wing
Basin: Upper Mississippi River, Upper Portion
Major Watershed: Pine River
Minor Watershed: Daggett Brook
Receiving Water: Pine River
Special Designation: None
Impaired: N
Latitude/Longitude: -94.10105479/46.69118452

MPCA staff assignments

Wastewater Data Manager: Jennifer Satnik (jennifer.satnik@state.mn.us) 6517572692
Enforcement/Compliance: Jeremy Sanoski
(jeremy.sanoski@state.mn.us) 2183163888
Engineering: Brian Fitzpatrick

(brian.fitzpatrick@state.mn.us) 2183163859
 Permitting: Amanda Wilkens
 (amanda.wilkens@state.mn.us) 218-316-3881

2. Compliance information summary

This section summarizes the Discharge Monitoring Report (DMR) reporting and monitoring requirements of your permit and the information reported on your DMRs from October 1, 2017 - September 30, 2018.

| Total DMR forms required | Timely DMRs | Missing DMRs | Late < 10 days | Late 11 – 30 days | Late 31 – 90 days | Late > 90 days |
|--------------------------|-------------|--------------|----------------|-------------------|-------------------|----------------|
| 38 | 38 | 0 | 0 | 0 | 0 | 0 |

DMR parameters

| Type of parameter | Total required | Missing | Percent missing | Limit violations | Percent violations |
|--------------------------|----------------|---------|-----------------|------------------|--------------------|
| Limited parameters | 175 | 0 | 0.00% | 4 | 2.29% |
| "Report Only" parameters | 202 | 1 | 0.50% | | |
| All parameters | 377 | 1 | 0.27% | 4 | 1.06% |

3. Alleged limit violations

This section summarizes reported DMR values that exceeded the limits in your permit for October 1, 2017 - September 30, 2018.

| Station | DMR monitoring period | Parameter | Limit | Reported value |
|---------|-------------------------|---|-------|----------------|
| SD 001 | 10/01/2017 - 10/31/2017 | Phosphorus, Total (as P) in milligrams per liter - calendar month average | 1.0 | 1.1 |
| SD 001 | 10/01/2017 - 10/31/2017 | Solids, Total Suspended (TSS) in milligrams per liter - maximum calendar week average | 45 | 114 |
| SD 001 | 10/01/2017 - 10/31/2017 | Solids, Total Suspended (TSS) in milligrams per liter - calendar month average | 30 | 34 |
| SD 001 | 10/01/2017 - 10/31/2017 | Solids, Total Suspended (TSS) Percent Removal in percent - minimum calendar month average | 85 | 84 |

4. Late or missing DMR information

This section summarizes missing individual DMR values and late or missing DMR reports for October 1, 2017 - September 30, 2018.

| Station | DMR monitoring period | Violation type | Submission due date | Submission received |
|---------|-----------------------|----------------|---------------------|---------------------|
|---------|-----------------------|----------------|---------------------|---------------------|

Parameters missing from submitted DMRs

| Station | DMR monitoring period | Parameter |
|---------|-------------------------|---|
| SW 005 | 05/01/2018 - 05/31/2018 | Sulfate, Total (as SO4) - Calendar Month Maximum [Max Conc] |

5. Inspections

This section lists inspections conducted at your facility from October 1, 2017 - September 30, 2018.

| Inspection date | Inspector | Inspection type |
|-----------------|-----------|-----------------|
|-----------------|-----------|-----------------|

6. Releases

This section lists reported releases of untreated or partially treated wastewater from your collection system or treatment plant from October 1, 2017 - September 30, 2018.

| Incident date/time | Incident type | Dispatch # | Incident status | Media impacted |
|--------------------|---------------|------------|-----------------|----------------|
|--------------------|---------------|------------|-----------------|----------------|

7. Submittals

This section lists non-DMR submittals required by this permit during October 1, 2017 - September 30, 2018. This list may not include all submittals required during this review period. Refer to your permit for all submittals and due dates.

| Target date | Date received | Status | Requirement description |
|-------------|---------------|---------|--|
| 12/31/2017 | 12/27/2017 | On Time | Submit a biosolids annual report annually. |

8. DMR data submitted

This section lists all DMR data submitted for October 1, 2017 - September 30, 2018.

| Station ID | Parameter name | Limit | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep |
|------------|---|--------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|
| SD 001 | BOD, Carbonaceous 05 Day (20 Deg C) Percent Removal in % - minimum calendar month average | 85 | 98 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 98 | 99 | 99 | 99 |
| SD 001 | BOD, Carbonaceous 05 Day (20 Deg C) in kg/d - calendar month average | 14.2 | .5 | .2 | .1 | .1 | .1 | .1 | .1 | .4 | .5 | .2 | .1 | .3 |
| SD 001 | BOD, Carbonaceous 05 Day (20 Deg C) in kg/d - maximum calendar week average | 22.7 | 1 | .2 | .2 | .3 | .2 | .5 | .2 | .5 | 1.1 | .5 | .7 | .6 |
| SD 001 | BOD, Carbonaceous 05 Day (20 Deg C) in mg/L - calendar month average | 25 | 5.9 | 2 | .68 | 1.6 | .53 | 2.2 | 1.2 | 1.9 | 3.1 | 1.2 | .48 | 2.7 |
| SD 001 | BOD, Carbonaceous 05 Day (20 Deg C) in mg/L - maximum calendar week average | 40 | 18 | 2.7 | 2.7 | 3.5 | 2.1 | 8.8 | 2.7 | 4.1 | 4.7 | 2.4 | 2.4 | 7.6 |
| SD 001 | Fecal Coliform, MPN or Membrane Filter 44.5C in #/100ml - calendar month geometric mean | 200 | 46 | | | | | | 10 | 14 | 10 | 12 | 13 | 14 |
| SD 001 | Flow in Mgal - calendar month total | Report | .904 | .838 | .828 | .804 | .735 | .824 | .758 | .994 | 1.423 | 1.909 | 1.875 | 1.454 |
| SD 001 | Flow in mgd - calendar month average | Report | .029 | .028 | .027 | .026 | .026 | .027 | .025 | .032 | .047 | .062 | .06 | .048 |

| Station ID | Parameter name | Limit | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep |
|------------|---|--------|------|-------|-------|-------|------|------|------|---------|-------|-------|-------|------|
| SD 001 | Flow in mgd - calendar month maximum | Report | .05 | .067 | .042 | .038 | .04 | .067 | .053 | .087 | .087 | .129 | .095 | .134 |
| SD 001 | Nitrite Plus Nitrate, Total (as N) in mg/L - calendar month average | Report | | | | | | | 23 | | | | | 27 |
| SD 001 | Nitrogen, Ammonia, Total (as N) in mg/L - calendar month average | Report | | | | | | | <.1 | | | | | .278 |
| SD 001 | Nitrogen, Kjeldahl, Total in mg/L - calendar month average | Report | | | | | | | .421 | | | | | 1.2 |
| SD 001 | Oxygen, Dissolved in mg/L - calendar month minimum | Report | 2.3 | 2.5 | 2.3 | 1.6 | .61 | 2.8 | 1.1 | .92 | 1.1 | .94 | .51 | .65 |
| SD 001 | Phosphorus, Total (as P) in kg/d - calendar month average | 0.6 | .1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .1 | .2 | .2 | .1 |
| SD 001 | Phosphorus, Total (as P) in mg/L - calendar month average | 1.0 | 1.1 | .3 | .1 | .1 | .1 | .1 | .1 | .2 | .5 | .9 | .7 | .7 |
| SD 001 | Solids, Total Dissolved (TDS) in mg/L - calendar month average | Report | | | | | | | 1460 | | | | | 1890 |
| SD 001 | Solids, Total Suspended (TSS) Percent Removal in % - minimum calendar month average | 85 | 84 | 98 | 98 | 98 | 99 | 99 | 98 | 97 | 95 | 98 | 97 | 97 |
| SD 001 | Solids, Total Suspended (TSS) in kg/d - calendar month average | 17.0 | 2.4 | .6 | .3 | .2 | .2 | .2 | .3 | 1 | 1.8 | .9 | .9 | .9 |
| SD 001 | Solids, Total Suspended (TSS) in kg/d - maximum calendar week average | 25.5 | 6.5 | .8 | .3 | .3 | .3 | .3 | .5 | 1 | 4.4 | 1.4 | 1.9 | 2.1 |
| SD 001 | Solids, Total Suspended (TSS) in mg/L - calendar month average | 30 | 34 | 6.2 | 3.2 | 2.8 | 2.2 | 2.5 | 4.3 | 6.2 | 10 | 5.2 | 4.6 | 5.2 |
| SD 001 | Solids, Total Suspended (TSS) in mg/L - maximum calendar week average | 45 | 114 | 8.4 | 4 | 3.6 | 4.4 | 4.4 | 8.8 | 8 | 24 | 9.6 | 9.6 | 11 |
| SD 001 | pH in SU - calendar month maximum | 9.0 | 7.6 | 7 | 7 | 6.7 | 6.5 | 6.3 | 6.4 | 6.6 | 6.7 | 6.9 | 6.7 | 6.8 |
| SD 001 | pH in SU - calendar month minimum | 6.0 | 7.3 | 6.7 | 6.7 | 6.5 | 6.4 | 6.3 | 6.3 | 6.3 | 6.2 | 6.5 | 6.4 | 6.3 |
| SW 002 | Sulfate, Total (as SO4) in mg/L - calendar month maximum | Report | | | | | | | 1.6 | 1.2 | <1 | <1 | <1 | 1.7 |
| SW 004 | Sulfate, Total (as SO4) in mg/L - calendar month maximum | Report | | | | | | | 1.5 | 1.1 | <1 | <1 | 1.4 | 1.7 |
| SW 005 | Sulfate, Total (as SO4) in mg/L - calendar month maximum | Report | | | | | | | | Missing | | | <1 | |
| WS 001 | BOD, Carbonaceous 05 Day (20 Deg C) in mg/L - calendar month average | Report | 315 | 304 | 250 | 202 | 203 | 330 | 243 | 199 | 228 | 280 | 268 | 323 |
| WS 001 | BOD, Carbonaceous 05 Day (20 Deg C) in mg/L - calendar month maximum | Report | 400 | 500 | 340 | 250 | 280 | 520 | 300 | 270 | 270 | 280 | 340 | 480 |
| WS 001 | Flow in Mgal - calendar month total | Report | 1.26 | 1.067 | 1.083 | 1.046 | .959 | 1.24 | .981 | 1.532 | 1.835 | 2.197 | 1.856 | 1.46 |
| WS 001 | Flow in mgd - calendar month average | Report | .041 | .036 | .035 | .034 | .034 | .04 | .033 | .049 | .061 | .071 | .06 | .049 |

| Station ID | Parameter name | Limit | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep |
|------------|--|--------|------|------|------|------|------|------|-----|-----|------|------|-----|-------|
| WS 001 | Flow in mgd - calendar month maximum | Report | .068 | .052 | .054 | .049 | .053 | .055 | .08 | .11 | .109 | .102 | .1 | .141 |
| WS 001 | Phosphorus, Total (as P) in mg/L - calendar month average | Report | 7 | 5.7 | 5.1 | 4.4 | 4.6 | 6.1 | 6 | 5.5 | 5.9 | 7.6 | 6.9 | 6.4 |
| WS 001 | Precipitation in in - calendar month total | Report | 3.2 | .73 | .97 | .38 | .94 | 2 | 1.1 | 2.5 | 6.9 | 5.2 | 3.4 | 2.474 |
| WS 001 | Solids, Total Suspended (TSS) in mg/L - calendar month average | Report | 219 | 252 | 176 | 167 | 144 | 194 | 192 | 199 | 193 | 239 | 185 | 194 |
| WS 001 | Solids, Total Suspended (TSS) in mg/L - calendar month maximum | Report | 284 | 402 | 290 | 187 | 186 | 216 | 215 | 228 | 248 | 272 | 229 | 218 |
| WS 001 | pH in SU - calendar month maximum | Report | 6.9 | 7.7 | 7.57 | 7.8 | 7.7 | 7.7 | 7.8 | 7.6 | 7.6 | 7.5 | 7.6 | 7.6 |
| WS 001 | pH in SU - calendar month minimum | Report | 6.7 | 7.6 | .023 | 7.5 | 7.5 | 7.5 | 7.4 | 7.4 | 7.4 | 7.3 | 7.2 | 7.2 |

Parks, Recreation/Library Commission Minutes
Wednesday, March 27, 2019
2:00 PM at the Crosslake Community Center

Members Present: Mic Tchida, Don Christner, Gary Villella, Darrell Shannon, Joe Albrecht, Liaison Gary Heacox, and Parks and Recreation/Library Director TJ Graumann

I. Meeting was called to order at 2:00 pm.

II. Approval of February Minutes

Motion: To Approve Minutes from the February 27, 2019 Meeting as written:

Shannon/Villella Favor: All

III. Extend Gas Line

TJ informed the Commission he would be looking for quotes to extend the natural gas line to the garden garage and maintenance shop in phases, as it would cause less problems in the winter dealing with tanks. The members suggested getting quotes for both phasing in and completing the project all at once as it may be cheaper.

IV. Parks and Recreation Logo

TJ would like to have a logo design created specifically for the Parks and Recreation Department. Currently, we have been using the City logo in a different color.

Motion: To explore design proposals for a new Parks and Recreation logo. Albrecht/Villella Favor: All

V. PAL Foundation

After an overview of the projects the PAL Foundation has completed over the years for the new Members, the Commission reiterated a strong desire to continue to strengthen the partnership between these two entities, who co-exist for the purpose of benefiting the Crosslake Parks, Recreation and Library, going forward.

VI. Workforce Housing

TJ informed the Commission that the original proposal for Workforce Housing has been pulled and the developer will be coming back with a different plan in the future. The Park Dedication for the new proposal will be discussed at that time.

VII. Senior Expo

The Crosslake Senior Expo will be held Saturday, April 27th. TJ is working on a banner design. He also updated the Park brochure. PAL paid for printing of the brochure's and the booth fee for the Community Center.

VIII. Summer Reading Program

PAL is once again providing the funding for the Library's Summer Reading Program. Dates for the program and presenters are as follows: July 11-Mad Science; July 18-U of M Raptor Center; July 25-TC Magic; August 1-Lake Life; and August 8-Superior Zoo's Zoo-Mobile.

IX. Youth Baseball Registrations

Crosslake has enough players to field a T-Ball and Mustang team at the youth baseball levels this year. We are however, in need of a coach for the T-Ball level.

X. Book Sale Preparations

The 2019 Book Sale "season" will begin April 5 & 6. The sales will be held the first full weekend of each month April-October. Friday times are 12:00-4:00; Saturdays 11:00-3:00. We are now working under the revised Donation Policy approved earlier this year by the City Council. Volunteers are in place for the first sale and a schedule for volunteering for future sales can be found at the Library Circulation Desk.

XII. Pickleball Update

TJ presented a conceptual drawing of a joint outdoor Pickleball/Basketball court area. Some ideas for funding were discussed.

XIII. Open Forum

- 1) Tennis Courts—the tennis courts are on the agenda to be re-surfaced this year.
- 2) 103 Property—the repositioning of Perkins Road is on the horizon. Plans for the 103 Property will begin once the archeological study is completed. TJ would like to add the pickleball project to this project to hopefully save time and money.
- 3) Dog Park—there are a few items that still need to be addressed by the Dog Park Committee before the park can open for business.

XIV. Adjourn

Motion to Adjourn Villella/Shannon Favor: All

B.
12.

Crosslake Economic Development Authority
Meeting Minutes
9:50 A.M. March 7, 2019 Crosslake City Hall

Members present: Dean Fitch, Patty Norgaard, John Gunstad, Jim Funk, John Andrews via teleconference

Others present: Josh Netland, Crosslake Communications/ECTC General Manager; Sheila Haverkamp, BLAEDC Executive Director; Tyler Glynn, BLAEDC Economic Development Officer ; Mike Bjerkness, BLAEDC Workforce Director; Martha Steele, Mission Township resident

The regular monthly meeting of the Crosslake EDA was called to order at 9:50 A.M. by Dean Fitch.

A motion was made by Patty Norgaard and seconded by John Gunstad to approve the minutes of the January 3, 2019 meeting. Motion carried with all ayes. Dean Fitch noted that the Calendar of Events section of the January 3rd meeting minutes will be modified.

New Business:

Election of Officers

The suggested slate of officers was presented. Dean Fitch to be re-elected as President, John Gunstad nominated as Vice President/Treasurer. No other nominations were received and the nominations were closed. Slate of officers as stated was approved by all.

Meeting Day Change

Due to conflicts with the new city council liaison and the Chamber of Commerce meeting, it was recommended that the EDA meeting be changed to the first Wednesday of the month. All agreed with the change and going forward, the EDA meetings will be held on the first Wednesday of the month. The next meeting will be Wednesday, April 3rd.

Crosslake Explore Magazine Ad

The ad in the Explore Crosslake magazine through the Chamber of Commerce was created with the help of Debby Floerchinger, Crosslake Communications Marketing Manager. The ad publicizes the Business Work Center located in the Crosslake Communications building. A motion was made by Patty Norgaard and seconded by John Gunstad to approve payment of \$295.00 for this ad. Discussion centered on the fact that this ad would help draw the major business players in the community. Motion carried with all ayes.

Announcements:

EDA Regional Strategy Workshop April 3rd

The workshop would be held during the regular meeting time from 8:30-10:00 AM. Economic development members from surrounding areas would be invited. It would be a chance for discovering what other communities have in common and to share some common issues.

EDA May 1st – SBI Strategy Review

Initiate a plan to implement the Small Business Initiative strategy.

City Council Meeting March 11, City Hall – 7PM

An EDA update will be provided to the city council covering where EDA is and where EDA is going. A 5-6 minute slideshow will be presented.

There being no more regular EDA business or announcements, the meeting was adjourned at 10:05 AM to be followed by a special meeting hosted by BLAEDC to share their accomplishments and vision for the future.

Martha Steele
Volunteer

BLAEDC MEETING HIGHLIGHTS

Presented by Sheila Haverkamp, Tyler Glynn and Mike Bjerkness

BLAEDC was started by private businesses and community leaders. It is supported by government partnerships, private businesses, grants and other ventures. Its mission is to expand business, build communities and grow jobs. BLAEDC has a staff of five and a board whose members are elected. BLAEDC partners with CREDI (Cuyuna Range Economic Development Incorporated).

How economic development works:

- Supporting private sector
- Business retention and expansion
- Keep existing businesses happy
- Attract businesses - Seasonal home owners resource
- Determining what a prospect needs

BLAEDC Services

- Technical assistance
- Financing
- Site and facility availability
- Workforce development and attractions efforts
- Area data and marketing info
- Special projects

Initiatives

- EXEC Program
- Workforce Development Program/Key Recruitment
- Unified Fund
- River to Rail
- Tech Services

2019 Workplace Priorities

- Provide technical services
- Support workforce
- Support individual communities
- Implement business retention

Promote awareness of BLAEDC

Funding Overview

Local government

Members/Private Investors

Other

B.13.

Crosslake Roll-Off & Recycling Services

| | 2019 | | | | | | | | | | |
|-----------|-------|----------|------|-------|---------|-------|-----------|---------|-----------|-------|------------|
| | March | | | | | | | | | | |
| | Paper | Aluminum | Tin | Glass | Plastic | Metal | Cardboard | Electro | Total lbs | 2000# | Total Tons |
| January | 9120 | 840 | | 0 | 7180 | 2620 | 15900 | 11840 | 0 | 47500 | 2000 |
| February | 0 | 0 | | 0 | 6600 | 1380 | 11060 | 3900 | 0 | 22940 | 2000 |
| March | 8800 | 860 | 1800 | 0 | 2140 | 10620 | 13301 | 0 | 37521 | 2000 | 18.7605 |
| April | | | | | | | | 0 | 0 | 2000 | 0 |
| May | | | | | | | | 0 | 0 | 2000 | 0 |
| June | | | | | | | | 0 | 0 | 2000 | 0 |
| July | | | | | | | | 0 | 0 | 2000 | 0 |
| August | | | | | | | | 0 | 0 | 2000 | 0 |
| September | | | | | | | | 0 | 0 | 2000 | 0 |
| October | | | | | | | | 0 | 0 | 2000 | 0 |
| November | | | | | | | | 0 | 0 | 2000 | 0 |
| December | | | | | | | | 0 | 0 | 2000 | 0 |

| | | | | | | | | | |
|------------|-------|------|------|-------|------|-------|---------|------|--|
| TOTAL IBS | 17920 | 1700 | 1800 | 13780 | 6140 | 37580 | 29041 | 0 | |
| 2000# | 2000 | 2000 | 2000 | 2000 | 2000 | 2000 | 2000 | 2000 | |
| TOTAL TONS | 8.96 | 0.85 | 0.9 | 6.89 | 3.07 | 18.79 | 14.5205 | 0 | |

Tires 0

SCORE REPORT FORM

Mo./Yr.

February 2019

CROSSLAKE REPORT

Organization:

Waste Partners, Inc.

PO Box 677 Pine River, MN 56474

Contact Person:

Eric Loge

Ph: (218) 824-8727

Fax: (218) 587-5122

Materials delivered to:

Cass County - Pine River Transfer Station

Cardboard & Mixed Paper - LDI or Rock-Tenn

Metal - Crow Wing Recycling or Pine River Iron & Metal

RESIDENTIAL

COMMERCIAL

Total Paper : (includes)

5,840

Corrugated Cardboard

2,052

Newspaper

-

Mixed Paper (News, Mags, Mixed Mail, CDBD)

3,788

Metal: Appliances, misc...

Commingled Materials: (includes)

15,658

%

lbs

5% Metals- Aluminum Cans

783

21% Tin Cans

3288

61% Glass-

9552

Clear bottles

Green bottles

brown bottles

10% Plastic - #1 & #2 bottles

1566

3% Rejects

470

100%

15658

Total LBS.

21,498

0

Total Tons

10.75

0

OUT OF COUNTY Waste Disposal

Final Destination:

N/A

Disposal Site Permit # :

Tons Delivered:

NONE

Total Number of

Households

Served this Month

1053

| | Trash | | Recycling | | 25,934 | 107,215 |
|---------|-------------|------------|-------------|-------------|--------|-----------|
| | Accounts | Rate | Accounts | % | Paper | Commingle |
| BRD | 2917 | 70% | 2047 | 36% | 9,409 | 38,899 |
| BAX | 1867 | 95% | 1771 | 31% | 8,141 | 33,654 |
| B.P. | 663 | 98% | 650 | 12% | 2,988 | 12,352 |
| P.L. | 495 | 67% | 331 | 6% | 1,521 | 6,290 |
| C.L. | 1053 | 78% | 824 | 15% | 3,788 | 15,658 |
| C TWNSP | 0 | 0% | 0 | 0% | 1,426 | 1,085 |
| NIS | 85 | 22% | 19 | 0% | 87 | 361 |
| | 7080 | 80% | 5642 | 100% | | |

Facility Needs Meeting
Crosslake City Hall
March 7, 2019 7:30
Attendees: Attached

Meeting called to order by Chairman Sedivy.

Chairman Sedivy began meeting with a quick re-cap of last meeting and suggested that WSN take the floor.

Mike Angland, Vice President and Architect of WSN and civil engineer Dave Reese took the floor. Mike distributed multiple documents (attached). He gave a quick re-cap of the on-site meeting he had with city officials to discuss needs vs. wants. His goal for today was to produce a schematic design based on needs he heard. Schematic detail was provided for both the PD/Admin building, but not on the proposed FD building. Current city hall is 14,000 sq. ft. Proposal would have PD 6,000 sq. ft., Admin 5,000 and 3,000 would be shared common space. New Fire Hall would be 15,000 sq. 5 bugles proposal was 47,000 sq. ft. New proposal is 30,000. New fire Hall has an allotted space for an EOC. Councilman Herzog said EOC should be in Police building. Chief Lohmiller indicated the EOC was a shared space with training.

Mark Wessels asked why the direction of the committee was not followed by WSN and where was the schematic for the 4 mil budget we asked for. WSN response was that first step was to hear the needs of city officials. If the needs were followed as heard, 4 mil was not a doable number.

More budget discussion followed. Some committee members stated that the "stated needs" of the city officials are not reasonable and need to be accommodated to fit a more reasonable budget. Some committee members liked the proposal but were hoping to drive down the cost "some" and reduce some sq. footages. Mike Lyonnais briefly spoke of how the funding could occur in a budget process vs. a referendum. He indicated it was possible to do with some cash spent and using the budget.

Mayor Nevin asked WSN if they had his proposal he had given them some time ago. They did. Mayor Nevin stated he was meeting with Hytec Construction today to discuss his plan. WSN embraced the idea of meeting w/ Hytec and stated WSN currently has multiple projects with Hytec. Mike also elaborated on Design Build process vs. a hard bid process in the public sector. The charter school was cited as a design build process and was highly successful.

Marci Seibert-Volz commented that despite the current proposal being a big number, it is ½ of the 5 Bugles proposal and that we are doing due diligence.

Chairman Sedivy asked if this is a proposal we should bring to the council. It was agreed that it is not.

The committee has asked for the next meeting for WSN to reduce the proposed # on the PD/Admin building remodel and that more specific space requirements be put into the schematic for the proposed FD building in order to see where additional \$\$\$ may or may not be reduced.

Next meeting was scheduled for March 13th 8:00 a.m.

Meeting adjourned

Facility Needs Meeting
Crosslake City Hall
March 13, 2019
8:00
Attendees: Attached

Meeting called to order by Chair Sedivy,

Chair Sedivy began meeting with a quick re-cap of last meeting and explained what happened after the meeting last week.

Mayor Nevin explained he contacted Hy-Tech and met with them last Friday. Jack from Hy-Tech was present at the meeting and stated Hy-Tech and WSN will work together to put drawings/proposal together for the next committee meeting on February 27th.

The 2 north properties have been sold and the south property owner will not negotiate at this time and the far south property owner could not be contacted.

Tom Swenson wants the City to look for additional land.

There was some discussion on why WSN was not present to present the space needs for the Fire Department. Chief Lohmiller stated he will email the committee the space needs.

Mark Wessels stated he wants to see a proposal that is between 3-5 million like he thought the committee settled on for a budget. Tom stated he did not think we settled on a budget number and does not want to do the project on the cheap.

Jack asked for space needs and Chief Lohmiller stated he would email.

Hy-Tech/WSN will email out to the committee the documents they will be presenting at the next meeting prior to the meeting so we can review.

Aaron Herzog asked if WSN is with Sourcewell and it was stated they were. He also stated we may need 3 hours for the next meeting.

Mark Wessels, FYI, when replying to emails you should not reply to all and keep the budget at 3-5 million.

Doreen Gallaway stated if any part of the City Staff needs to move off site it should be City Hall. She also asked about debt services/bonds, what is coming due and where we could get the money from without raising taxes. Administrator Lyonais will update at the next meeting. She is glad we are moving forward (no need to move too fast) and that we can do this.

Mayor Nevin stated he is proud of what we are accomplishing and wants to be proud of the building when completed. He didn't mean to go behind the scenes to get this proposal moving forward.

Tom Swenson stated he would like a committee contact list; he wants to do the project right. Wants all committee members to keep an open mind and have staff look for additional properties.

Mark Linder stated he would like to see the facility all together and maybe use the south parking lot.

Marci Seibert-Volz stated no need for speed, we need the space needs of the Fire Department and keep moving forward. Mayor Nevin said at the last meeting he was meeting with Hy-Tech.

Darrell Schneider stated he was proud of how the committee was progressing, working hard and having tough discussions to come up with a good project.

Gary Heacox stated there is no need for more land, we have plenty at the Community Center.

Eric Swanson stated feels the site may work, need to meet the needs of the departments impacted.

Mic Tchida stated emergency services need to stay together. The present location gives the best access and response times to emergencies.

Next meeting was scheduled for March 27th 8:00 a.m. at the Community Center

Meeting adjourned

3/13/19

Crosslake Facilities Committee Meeting

GARON Herzog
Dave Neuman

JACK STEWART HT.

Tom SWENSON

Mark Lindner

DARRELL SCHNEIDER

ERIC J. SWANSON

GARY HEACOX

MIC TCH/DA

CHIP LOHMILLER

Kevin Sedivy

BILL SCHILTZ

Margie Seibert-Volz

Ted ~~Seibert~~

DOREEN GALLAWAY

Mark Wessels

Facility Needs Meeting
Crosslake Community Center
March 27, 2019 8:00
Attendees: Attached

Meeting called to order.

WSN introduced Hytec. Stated the proposals were coordinated to a degree as far as pricing. Team Presentation to present two concepts: 1.) Complete remodel/Addition to current city hall and build fire off site and 2.) Remodel to city hall to house City/Admin and build fire hall off site

Concept 1: Hytec. Focus is on budget and not exceeding a budget figure. Utilizing existing conditions/spaces important to budget. Mayor asked why (5) bays to (4) bays. Chip said he needs (5) bays to accommodate current trucks/vehicles. Doreen asked about security points. Bill Monroe (Northland Press) asked for a sq. foot comparison to what we current have and a discussion of those details followed. Eric Lee noted the "lean-to" additions around city hall were add-ons and Hytec had accounted for that. Proposal was at the high end including all contingencies and could be up to 10% cheaper. Dan Heggerston asked if this option meets the needs of Fire and Police. Mayor Nevin stated there was no need to discuss and waste the time of the construction attendees.

Concept 2: Focus on current needs and future needs. Do these building accommodate current and future needs? WSN opinion that these (2) buildings accommodates both. A re-presentation of the remodeling city hall for police/admin was given. The details of the off-site fire hall were explained. Building would be pre-cast. Topic of stick frame or pre-engineered steel was brought up. Hytec preferred the pre-cast based on the amount of moisture in the wash areas in the garage. Land aquisition was brought up as the lots to the north had been sold and no movement on price to the old school property. Topic of the land south of the school building property was discussed. Ted Strand brought up the concept of condemnation with eminent domain. Summation of the sq. footage is: 23,000 concepts #1, 33,000 concept #2 and 38,000 of 2nd 5 bugles proposal.

Topic of land acquisition came up. Mike Lyonais stated "there have been no counter offers on property negotiations." Later stating there had been a counter offer but we had discussed at prior council meeting. Then stated the he and Chip decided that they didn't want a driveway going thru a lot to access Cty. Rd. 66. The building committee asked administrator and City attorney to negotiate property purchase and any counter offer should have come back to committee and not decided by him.

Eric Lee brought up the idea of building a stick-frame police/admin building on the property south of the school building property and do light remodeling to city hall to house fire. Dan Heggerston echoed that he was in favor of this concept.

Doreen Galloway asked that Chip Lohmiller, Eric Lee and Mike Lyonais leave the meeting as to talk without them in attendance. Eric Lee stated "so you can talk about us?" Aaron Herzog stated that if those 3 are asked to leave then all elected officials need to leave.

Before people dispersed, Darrell Swanson, an attendee of the meeting, stated this committee has moved into the "compromise" phase. Additionally he stated none of us as citizens want to spend more in taxes. However historically cities invest in Fire, Police and water quality, as Crosslake is no different. These three entities all keep us safe and need to ensure we are not "short-cutting" the health and safety of our citizens in making this decision.

Mark Wessels questioned the legality of removing people from a public meeting. Dan Heggerston opposed the decision to excuse the staff, stating it was a mistake and would stay only to take minutes and not verbally participate.

Minutes from meeting after everyone was asked to leave

Bill Monroe told a story. He lived in a town in IA that needed to spend 7 million on an admin/fire/police. He stated he is a fiscal conservative and went to the meeting to stop this silly expenditure. He listened to the proposal and the mayor, chief of police and chief of fire were all on the same page. After the presentation it made sense to him. All three stayed on the same page for the next year over the course of multiple city and civic meetings. They were unified in their education of the community. The referendum passed with the largest margin of victory of any referendum in the state of Iowa. Bill credits the fact the mayor and both chiefs were on the same page since day one. He stated that if Dave, Chip and Eric don't get on the same page, there will be zero success for getting anything done.

The following were comments/feelings of the group that remained:

- This is an issue of simply not giving Chip and Eric what they want
- General consensus of group is the Hytec proposal is workable.
- The public needs to be educated
This would never pass a referendum
- Feel we are spinning our wheels and getting nothing done.
- Why the construction companies keep coming back with proposals that don't work for the staff and police/fire
Why the staff is not involved? Why aren't we hearing what they want reflected in the proposals?
- Fire Chief not willing to comprise citing the example of his fireman having to walk around the building.
Something else could be figured out.
- Eric and Chip need to sell us on their needs and doesn't feel he has received adequate information from them to make his decision.
- One proposal is a lot of money and one is not.
- We had like two fires last year and thousands of medical calls...should focus on the medical calls.

Meeting adjourned.

ATTENDERS

DAN HEGGERSTON
Bill Monroe

ERIK LEE

Mike Lyman

Larry Peasey

DARRELL SCHNEIDER

KARL Herzog

DORREEN GALLAWAY

Dave Nevin

Mike Tchula

John Andrews

Joel Kruppel

BILL SCHILTZ

Mark Lindner

Marcie Seibert-Volz

Mark Wessels

Craig Finkland HY-TEC

Andy Picker - Hy-Tec

ANDY KLAETZKO - HY-TEC

CHIP LOHMILLER CPD

TED STRAND CPW

Mike Ambrose

B.
16.

Crosslake Sanitary Sewer & Septic Advisory Committee

Meeting Minutes

March 15, 2019

at

Crosslake Community Center

Attending: Bob Perkins, Darrell Swanson, Dave Fischer, Steve Roe, John Forney, Gary Heacox, David Nevin, Mark Wessels, Mic Tchida, Darrell Shannon, Aaron Herzog, John Andrews, Dennis Taylor, Jon Kolstad, Tom Esperson. Via Phone: Dave Schrupp

Bob Perkins called the meeting to order at 8:00AM.

Report to City Council — Perkins updated the Committee on the interim report he gave of the progress and activity of the Sanitary Sewer and Septic Advisory Committee at the City Council meeting on March 11. The City Council approved the funding of water meters for three locations at the intersection of Hwy 66 and 16 to determine water usage as part of the assessment of the need for sanitary sewer in that area. It was noted that it is important to get peak usage information in order to determine volume of service required.

Septic Compliance Survey — Amy Wannebo is continuing to work on determining the level of compliance with City regulations. This is a challenge since city records are not digital. This record keeping issue will need to be brought up to date in order to manage the septic needs of the community. It may require an addition to the City staff but done in consultation with the City's contract with Crow Wing County for Planning & Zoning.

Septic Ordinance Option — Data is still being worked on to try to estimate the status of septic compliance. Checking with other cities and counties for existing ordinances was discussed. Dave Fischer will check with North Oaks. Alexandria and Washington County were also going to be contacted as well as the League of Cities. Key questions include what do the ordinances cover? How is compliance tracked? What enforcement is necessary? And, what are the consequences of non-compliance?

Sales Tax Funding — Darrell Swanson is going to head-up the Sales Tax Advisory Committee for the City Council. Tim Bray at CWC advised that the University of Minnesota has a template which costs \$300 that will provide an analysis of projected sales tax revenue and what segments of the public contribute (i.e., 30% public and 70% visitors). Swanson will contact Mike Lyonais and the University of Minnesota.

Miscellaneous — There was some discussion about the capacity impact on the current sanitary sewer plant with the addition of the senior facility and a possible workforce housing apartment. There was also discussion about AirB&Bs and VRBO and compliance or non-compliance with existing lodging regulations/laws.

Next meeting is 8:00AM, April 5 at the Crosslake Community Center

(320) 632-9255
405 First Street SE
Little Falls, MN 56345



ifound.org

March 6, 2019

Michael Lyonais, City Administrator
City of Crosslake
37028 County Rd 66
Crosslake, MN 56442

Dear Michael,

We have received Crosslake's 2019 funding, in support of the work of the Initiative Foundation. Please extend our appreciation to your city council and mayor. **Thank you!**

Together, we work to build strong local economies and vibrant communities. Your investment supports economic development through business financing activities designed to create living-wage jobs, diversify economies and leverage private sector investment. Communities are strengthened through signature leadership training and capacity building programs, grants to local units of government and nonprofit organizations, early childhood initiatives, and scholarships. This work will provide lasting impact on the health of the region and the future of rural Minnesota.

We truly value your partnership and your support.

Sincerely,

Matt Varilek
President



Powering Possible

Equal opportunity lender, provider and employer.

LG220 Application for Exempt Permit

An exempt permit may be issued to a nonprofit organization that:

- conducts lawful gambling on five or fewer days, and
- awards less than \$50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be \$1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

Application Fee (non-refundable)

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

ORGANIZATION INFORMATION

Organization Name: Lakes Area Kids Enrichment foundation Previous Gambling Permit Number: X-93932-18-003
 Minnesota Tax ID Number, if any: _____ Federal Employer ID Number (FEIN), if any: 81-2149088
 Mailing Address: P.O. Box 143 35808 CR Lake
 City: Crosslake State: MN Zip: 56442 County: Crow Wing
 Name of Chief Executive Officer (CEO): Christine Davis
 CEO Daytime Phone: 612-840-8983 CEO Email: christine1028@crosslake.net
 (permit will be emailed to this email address unless otherwise indicated below)
 Email permit to (if other than the CEO): _____

NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☒ Other Nonprofit Organization

Attach a copy of one of the following showing proof of nonprofit status:

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

- ☐ **A current calendar year Certificate of Good Standing**
 Don't have a copy? Obtain this certificate from:
 MN Secretary of State, Business Services Division
 60 Empire Drive, Suite 100
 St. Paul, MN 55103
 Secretary of State website, phone numbers:
www.sos.state.mn.us
 651-296-2803, or toll free 1-877-551-6767
- ☒ **IRS income tax exemption (501(c)) letter in your organization's name**
 Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.
- ☐ **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**
 If your organization falls under a parent organization, attach copies of both of the following:
 1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
 2. the charter or letter from your parent organization recognizing your organization as a subordinate.

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): Moonlite Bay Restaurant + Bar
 Physical Address (do not use P.O. box): 37627 CR Lake Crosslake MN 56442
 Check one:
☒ City: Crosslake Zip: 56442 County: Crow Wing
☐ Township: _____ Zip: _____ County: _____
 Date(s) of activity (for raffles, indicate the date of the drawing): June 13, 2019

Check each type of gambling activity that your organization will conduct:

☐ Bingo ☐ Paddlewheels ☐ Pull-Tabs ☐ Tipboards ☒ Raffle

Gambling equipment for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to www.mn.gov/gcb and click on **Distributors** under the **List of Licensees** tab, or call 651-539-1900.

LG220 Application for Exempt Permit

11/17
Page 2 of 2

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

CITY APPROVAL for a gambling premises located within city limits

- ☐ The application is acknowledged with no waiting period.
- ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).
- ☐ The application is denied.

Print City Name: _____

Signature of City Personnel: _____

Title: _____ Date: _____

**The city or county must sign before
submitting application to the
Gambling Control Board.**

COUNTY APPROVAL for a gambling premises located in a township

- ☐ The application is acknowledged with no waiting period.
- ☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.
- ☐ The application is denied.

Print County Name: _____

Signature of County Personnel: _____

Title: _____ Date: _____

TOWNSHIP (if required by the county)

On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name: _____

Signature of Township Officer: _____

Title: _____ Date: _____

CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief Executive Officer's Signature: Christine Davis Date: 3/27/19
(Signature must be CEO's signature; designee may not sign)

Print Name: Christine Davis

REQUIREMENTS

Complete a separate application for:

- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

Financial report to be completed within 30 days after the gambling activity is done:

A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

MAIL APPLICATION AND ATTACHMENTS

Mail application with:

- ☒ a copy of your proof of nonprofit status; and
- ☒ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **\$100**; otherwise the fee is **\$150**. Make check payable to **State of Minnesota**.

To: Minnesota Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

Questions?

Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the

application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Depart-

ment of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

This form will be made available in alternative format (i.e. large print, braille) upon request.

An equal opportunity employer

B.
19.

BILLS FOR APPROVAL
April 8, 2019

| VENDORS | DEPT | | AMOUNT |
|--|----------|---------|-----------|
| Ace Hardware, cleaners | PW | | 34.16 |
| Ace Hardware, bolts | Park | | 9.00 |
| Ace Hardware, gloves | PW | | 42.94 |
| Ace Hardware, tape measure | PW | | 10.68 |
| Ace Hardware, clamps | Park | | 26.99 |
| Ace Hardware, fish food | Library | | 5.59 |
| Ace Hardware, hose cart, nozzle | PW | | 79.97 |
| Ace Hardware, floor brush, fuel can, filters | PW | | 49.97 |
| Ace Hardware, plug | PW | | 4.99 |
| Ace Hardware, epoxy, sunflower seeds | Park | | 17.58 |
| Ace Hardware, plumbing supplies | Gov't | | 20.77 |
| Alex Air Apparatus, compressor service and testing | Fire | | 790.00 |
| American Door Works, door repair | PW | | 2,378.07 |
| American Door Works, door repair | PW | | 671.52 |
| Aspen Mills, uniforms | Fire | | 449.54 |
| AT&T, cell phone charges | ALL | pd 3-28 | 1,584.55 |
| AT&T, cell phone charges | ALL | | 575.30 |
| AW Research, water testing | Sewer | | 237.60 |
| Baker & Taylor, books | Library | | 710.23 |
| Batteries Plus, battery | PW | | 45.95 |
| Birchdale Fire & Security, quarterly monitoring | PW | | 105.00 |
| Birchdale Fire & Security, fire extinguishers | Fire | | 170.00 |
| BLAEDC, annual meeting | EDA | | 20.00 |
| Blue Cross, health insurance | ALL | | 21,668.00 |
| Breen and Person, legal fees | ALL | | 1,995.00 |
| Cargill, road salt | PW | | 1,851.37 |
| Char Nelson, mileage reimbursement | Admin | pd 3-28 | 103.24 |
| Clean Team, april cleaning | PW/Admin | | 1,082.50 |
| Clifton Larson Allen, audit services | Gov't | | 21,322.00 |
| Council #65, union dues | Gov't | | 228.00 |
| Crosslake Communications, phone, fax, cable, internet | ALL | | 1,420.93 |
| Crosslake Rolloff, recycling | Gov't | | 2,695.00 |
| Crosslake Sheetmetal, service call for pressure switch | Park | | 110.00 |
| Crow Wing County, 47% ball valve | PW | | 358.20 |
| Crow Wing County, property tax | ALL | | 90.00 |
| Crow Wing County Highway Dept, salt/sand | PW | | 5,046.65 |
| Culligan, water and cooler rental | PW/Admin | | 68.00 |
| Cuyuna Range Fire Chiefs Assn, membership dues | Fire | | 300.00 |
| Dacotah Paper, paper towels | Gov't | | 128.76 |
| Delta Dental, dental insurance | ALL | | 1,150.85 |
| Demco, book covers | Library | | 104.31 |
| Digital Horizons, speaker repair | Park | | 95.00 |
| Emergency Response Solutions, helmets | Fire | | 1,912.91 |
| Ferguson, meter | Sewer | | 418.12 |
| Fire Instruction & Rescue, incident command | Fire | pd 3-19 | 600.00 |

| | | | |
|---|---------|---------|----------|
| Fire Instruction & Rescue, fire behavior/flow path | Fire | pd 3-28 | 950.00 |
| Fortis, disability insurance | ALL | | 622.17 |
| Hawkins, chemicals | Sewer | | 840.85 |
| Heartland Tire, tires | PW | | 877.60 |
| Holiday, fuel | PW | | 14.09 |
| J&J Medical, batteries, cords | Fire | | 1,008.00 |
| Joe Chase, reimburse travel expenses | PW | pd 3-19 | 423.48 |
| Joe Chase, reimburse travel expenses | Sewer | | 460.82 |
| Johnson, Killen & Seiler, labor atty fees | Gov't | | 86.00 |
| Lakes Area Lock & Door, cabinet locks | Park | | 48.00 |
| Lakes Gas Co, bulk lp | Park | | 323.84 |
| Lakes Printing, logo stickers | EDA | | 55.10 |
| Marco, copier lease | Park | | 237.99 |
| Mastercard, Adobe, annual premium | PW | | 144.90 |
| Mastercard, Amazon, childrens program | Library | pd 3-28 | 96.79 |
| Mastercard, Amazon, books | Library | | 66.19 |
| Mastercard, Amazon, laminating pouches | Park | | 14.44 |
| Mastercard, Amazon, wheels | Park | | 32.95 |
| Mastercard, Amazon, lanyards | Park | | 14.99 |
| Mastercard, BCA, recertification training | Police | pd 3-28 | 75.00 |
| Mastercard, Best Western, lodging | Admin | | 234.26 |
| Mastercard, BHPPhoto, lappel mic | Gov't | | 186.82 |
| Mastercard, City of St.Cloud, parking | PW | pd 3-28 | 9.29 |
| Mastercard, DG, pop | Gov't | | 11.81 |
| Mastercard, Fleet Farm, paint | PW | pd 3-28 | 31.60 |
| Mastercard, Fleet Farm, vacuum | PW | | 323.61 |
| Mastercard, JCPenney, uniform | Sewer | pd 3-28 | 216.00 |
| Mastercard, Keen, uniform | Park | | 125.00 |
| Mastercard, Microsoft, annual fee | Fire | | 159.39 |
| Mastercard, MN Society of CPA, membership dues | Admin | | 310.00 |
| Mastercard, Office Max, office supplies | Park | | 131.82 |
| Mastercard, Red Lobster, travel expense | PW | pd 3-28 | 57.75 |
| Mastercard, Scheels, uniform | PW | pd 3-28 | 179.99 |
| Mastercard, Target, adhesive remover | Library | | 4.30 |
| Mastercard, Vintage Technologies, power converter | Police | pd 3-28 | 194.38 |
| Mastercard, Wolf Design, cover, bearing | PW | pd 3-28 | 76.78 |
| Menards, saw stand, sump pump, hardware | PW | | 384.56 |
| Mid American Research Chemical, cleaners | Park | | 321.36 |
| Midwest Machinery, oil change | Park | | 118.86 |
| Midwest Machinery, wiper blades | Park | | 53.95 |
| Midwest Machinery, handheld blower | PW | | 251.96 |
| Mike Lyonais, reimburse petty cash | ALL | | 53.41 |
| MMUA, supervision course | PW | | 620.00 |
| MN Life, life insurance | ALL | | 256.90 |
| MN NCPERS, life insurance | ALL | | 96.00 |
| MN Rural Water, tech conference | PW | | 530.00 |
| MPCA, wastewater operators conference | Sewer | | 390.00 |
| Pine River Grad Blast Committee, contribution | Gov't | | 100.00 |
| Planning and Zoning Commissioners, 1st quarter meetings | PZ | | 1,365.00 |
| Premier Auto, oil change, mount and balance tires | Police | | 121.09 |
| Seth Wannebo, travel reimbursement | Fire | | 179.58 |

| | | | |
|--|----------|---------|------------------|
| Streichers, uniform | Police | | 123.96 |
| Teamsters, union dues | Police | pd 4-2 | 205.00 |
| The Office Shop, copy paper | PZ/Admin | | 49.95 |
| TJ Graumann, mileage reimbursement | Park | | 20.30 |
| Ultimate Safety Concepts, nozzle | Fire | | 901.97 |
| US Bank, copier lease | ALL | | 156.00 |
| Waste Partners, trash removal | ALL | | 277.26 |
| William Ludenia, storm water project | PW | pd 3-18 | 3,000.00 |
| WSN, perkins road | PW | | 1,062.75 |
| WSN, stormwater project | PW | | 701.25 |
| WSN, apartment review | PZ | | 330.00 |
| WSN, meters, appraisals, audit for general engineering | PW | | 640.50 |
| WSN, schematic design | Gov't | | 1,905.17 |
| WW Goetsch, install pump | Sewer | | 825.00 |
| Xcel Energy, gas utilities | ALL | | 3,017.06 |
| Ziegler, caterpillar repairs | PW | | 1,170.42 |
| Ziegler, lamp | PW | | 31.66 |
| Ziegler, lamp | PW | | 141.30 |
| | | | |
| TOTAL | | | 98,837.46 |

**NORTH AMBULANCE
CROSSLAKE**

MARCH 2019 RUN REPORT

TOTAL CALLOUTS: **50**

NIGHT: 20 DAY: 30

No Loads: 06
Cancels: 08
Fire Standbys: 01
Police Standbys: 00
Transported Patients: 00

CROSSLAKE: 18 (1 No Load, 3 Cancel)
BREEZY POINT: 09 (1 No Load, 3 Cancel)
IDEAL: 00
MISSION: 00
FIFTY LAKES: 02
MANHATTAN BEACH: 00
CENTER: 00
TIMOTHY: 00

MUTUAL AID TO:

PINE RIVER: 13 (1 No Load, 2 Cancel)
BRAINERD: 08 (3 No Load)

BLS TRANSFERS: 00
ALS TRANSFERS: 00

ALS INTERCEPTS (ADVANCED LIFE SUPPORT):

BRAINERD: 00
PINE RIVER: 00
AIRCARE: 02

D.
I.

City of Crosslake

From: Laurel Prem <laurel@uslink.net>
Sent: Wednesday, March 27, 2019 9:04 AM
To: Laurie Prem
Subject: For City Department, Council & Staff Circulation, Posting, or Announcement, Please (as you see fit) -- Step UP MN Event - 4/18 6-7 pm at Brainerd Public Library
Attachments: Step UP Brainerd.pdf

Good morning! I am a volunteer working for a charitable organization that helps hurting and vulnerable children. We are promoting an event 4/18 6-7 pm at the Brainerd Public Library that will give information to attendees on how they can help make these kids' lives better! I have included a short blurb of text (below) as well as a graphic. Please feel free to post or distribute or announce to department members, and I welcome any additional ideas on how I can work to promote this great cause. I think this is something you may want keep your eye on. The founders of this charity are doing a statewide rollout (starting with 10 cities) in the April timeframe.

Julie Ledy and Lisa Welter have created the Step Up MN campaign asking Minnesotans to Step UP and help MN hurting kids. In Crow Wing County there are: 249 foster children out of 13,965 kids. Child rate/1000=17.5%--that's high!! There are over 9,900 MN foster children. The community working together can solve this crisis. Hoping you will find it important that the city council and departments are represented at this meeting.

Please acknowledge receipt of this (thanks!!) and let me know if there is anything else you need. Thank you! Laurie Prem, Volunteer, Step Up MN

TEXT: There are too many hurting kids in Minnesota. 2 moms, with 1 mission, are Stepping UP to do something about it. Attend a meeting to learn who the hurting kids are in our community and how we can all Step UP to make a difference. A Step UP MN Meeting will be held Thursday, April 18th from 6-7pm at the Brainerd Public Library. For more information: www.StepUpMN.org or call 651-373-3457. Free registration (optional): <http://evite.me/wpawJd4cWY>

GRAPHIC: Feel free to size to fit, or crop if needed:

2019
Connected Kids Initiative
651.373.3457

LEARN HOW YOU CAN HELP MN'S
HURTING CHILDREN

Brainerd Public Library
416 South 5th Street
Brainerd, MN 56401

THURSDAY, APRIL 18 FROM 6:00 PM
TO 7:00 PM



Laurel (Laurie) Prem, Volunteer Grant Writer
34250 Sunrise Boulevard, Crosslake, MN 56442
612-750-3316 or laurel@uslink.net
StepUpMN.org

**CONTRACT FOR HEALTH, SOCIAL, OR
RECREATIONAL SERVICES**

Minn. Stat. § 365.10, subd. 14

D. 2.

WHEREAS, Cross Lake Township, Crow Wing County, Minnesota (hereinafter "Town") is authorized under Minn. Stat. § 365.10, subd. 14 to contract with nonprofit organizations for up to \$10,000 a year for health, social, and recreational services if authorized by the town electors and the Town Board considers the services to be in the public interest and good for the town;

WHEREAS, Emily Emergency Food Shelf, LLC (hereinafter "Organization") is a nonprofit organization that has the capability to provide health, social, or recreational services to those within Town;

WHEREAS, at the annual Town meeting held on _____, 2019, the Town electors voted to authorize Town to expend up to \$250.00 to contract for services from the Organization;

WHEREAS, the amount authorized to be expended on the contract with Organization does not cause Town to exceed the \$10,000 cumulative limit that can be expended under Minn. Stat. § 365.10, subd. 14 in a year; and

WHEREAS, the Town Board of Supervisors considers the services delivered by Organization to be in the public interest and good for Town;

NOW, THEREFORE, in consideration of the mutual promises made herein and for other valuable consideration the receipt of which is hereby acknowledged, Town and Organization agree as follows:

1. **Services Provided.** Organization agrees to provide or make available the following services to those living within Town: Our Mission statement: "To provide emergency food to members of our community who are struggling to make ends meet and to maintain dignity and privacy for the people we serve". Food, personal hygiene and household cleanliness items are most important for the healthy families. Expensive school supplies are very important for the students, that we provide the families for their education. Summer months are important to provide extra meals for the children, since they aren't being fed through the summer school lunch meals.

- Please support our Emily Emergency Food Shelf. Thank you!
2. **Term.** This Agreement shall be in effect for one year from the date of execution indicated below unless a different term is set forth here:

3. **Cost.** Town agrees to pay Organization a lump sum total of \$ _____ for the services it is to provide under this Agreement.

4. **Indemnification, Hold Harmless and Defend.** Any and all claims that arise or may arise against Organization, its agents, servants, or employees as a consequence of any act or omission on the part of the Organization or its agents, servants, or employees while engaged in the performance of the Agreement shall in no way be the obligation or responsibility of Town. Organization shall indemnify, hold harmless, and defend Town, its officers, agents, and employees against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney fees which Town, its officers, agents, or employees may hereafter sustain, incur, or be required to pay, arising out of or by reason of any act or omission of Organization, its agents, servants or employee, in the execution, performance, or failure to adequately perform Organization's obligations pursuant to this Agreement. Nothing in this Agreement shall constitute a waiver by Town of any statutory limits or immunities from liability.
5. **Independent Contractor.** Organization acknowledges and agrees that it is an independent contractor and that nothing herein shall be construed to create the relationship of employer and employee between Town and Organization or of any obligations or commitments beyond the terms of this Agreement.
6. **Modification & Termination.** Any alterations, variations, modifications, or waivers of the provisions of this Agreement shall only be valid when they have been reduced to writing, and signed by Town and Organization. Town may terminate this Agreement, with or without cause, upon 30 days written notice.
7. **Legal Compliance.** Organization shall abide by all federal, state, or local laws, statutes, ordinances, rules, and regulations now in effect or hereinafter adopted pertaining to this Agreement or to the facilities, programs, and staff for which Organization is responsible. Organization shall procure, at Organization's expense, all permits, licenses, or other rights required for the provision of the services contemplated by this Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement on the _____ day of _____, 20 19.

Town

_____ Township

By: _____
Signature of Chairperson

Date: _____

Attest: Town Clerk

Organization

By: NANCY M. MORITZ, DIRECTOR
Print Name and Title

Nancy M. Moritz
Signature

Date: March 24, 2019

D.
3,

City of Crosslake

RESOLUTION 19-_____

RESOLUTION ACCEPTING DONATION(S)

WHEREAS, the City of Crosslake encourages public donations to help defray costs to the general public of providing services and improving the quality of life in Crosslake; and

WHEREAS, the City of Crosslake is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of citizens; and

WHEREAS, said Statute 465.03 requires that all gifts and donations of real or personal property be accepted only with the adoption of a resolution approved by two-thirds of the members of the City Council; and

WHEREAS, the following person/persons and/or entity/entities has/have donated real and/or personal property as follows:

| FROM | DONATION | INTENDED PURPOSE |
|----------------------------|-----------------|--------------------------------------|
| Crosslake Ideal Lions | \$6,500.00 | Lucas CPR Machine |
| Crosslake Fire Relief Assn | \$1,163.50 | Ladder/Hooks/Beanies |
| Robert and Sandra Western | \$25.00 | Dorothy Seipp Memorial for Fire Dept |
| PAL Foundation | \$55.00 | Bridge Room Rental |

; and

WHEREAS, the City of Crosslake will strive to use the donation as intended by the donor; and

WHEREAS, the City Council finds that it is appropriate to accept said donation(s) as offered.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Crosslake that the donation(s) as described above are accepted as allowed by law.

Passed this 8th day of April, 2019.

David Nevin
Mayor

ATTEST:

Michael R. Lyonais
City Administrator
(SEAL)

D.
4.
a.
1.

Tax Reform Committee 2013 Talking Points

- 761 registered voters
- 575 votes cast in 2012 Election
- Local Sales Tax Question 350 Yes votes / 206 No votes
- 76% turnout on Election day 61% Yes -36%No
- 2011 Population: Walker 943 – Shingobee Township 1,745 – Turtle Lake Township 699 – Pine Lake Township 576 -Leech Lake Township 384
- Median household income in 2009 24,593.00 down from 33,125.00 In 2000
- In 2002 Walker received 245,743.00 in LGA payments, the 2013 certified LGA is 79,001.00 68% decrease in aide
- LGA and Homestead tax cuts have impacted the City of Walker and the Council has worked to alleviate those cuts by staffing cuts /extending the length of time between capitol purchases such as Police and Public Works vehicles, waiting to do infrastructure projects, Library building.
- Orderly Annexation agreement worked out with Shingobee Township in 2007 placed a Moratorium thru 2017
- Per Bill Percole 218-755-6574 Historically they see about 8800 for a traffic count and a 40% increase in traffic in the Walker area during the summer months which equates to an extra 12,000 vehicles for summer months, no traffic counts have been done summer vs winter this is based on area factors the DOT uses.
- 2014 Certified LGA for Walker 79,001 for 2015 69,751.00 (-9,250)
- Value Information from Mark Peterson
 - Commercial Class 2009 - 31,066,600.
 - 233/234 2014 - 28,569,900. (-8%)
 - Residential Class 2009 - 91,182,800.
 - 201/151 2014 - 86,712,100. (-5%)
- Non-Taxable property within the City of Walker – 158 parcels are Exempt and 820 Taxable.
 - Land value - 12,516,800.
 - Building value - 58,914,900.
 - Taxable value – 71,431,700.
- Average sales tax collections for 2007-2010 there are about 135 businesses in Walker remitting 2.6 million annually at the 6.875% rate. This suggests that a local sales tax of .05% would generate about 180,000. a year.

WALKER
SALES TAX RECEIPTS

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Walker

City on the Bay

City Administration
205 Minnesota Ave
PO Box 207

Walker, MN 56484

Phone: (218) 547-5501 Fax: (218) 547-5513

D. 4. a. 3.

August 24, 2017

Attn: Cynthia Bauerly
Commissioner of Revenue
Mail Station 7100
St. Paul MN 55146-7100

Dear Ms. Bauerly,

The City of Walker was authorized to implement a local sales tax in the 2017 legislative session. This letter is to inform you of the City's intent to begin the 1 1/2% tax on January 01, 2018.

Enclosed you will find the following documents:

- 1) A copy of the Ordinance 2017-04 Sales and Use Tax Regulations
- 2) A Copy of the "certificate of Approval"
- 3) Public Informational meeting
- 4) Referendum details and results
- 5) Board meeting minutes approving the Ordinance(# 5 under Personnel Budget & Administration)

If you require additional information please contact me at your convenience.

Sincerely,

Terri Bjorklund
Administrator/Clerk-Trs
terrib@arvig.net

**CITY OF WALKER
CASS COUNTY, MINNESOTA
ORDINANCE No. 2017-04**

AN ORDINANCE ADDING SALES AND USE TAX

THE CITY COUNCIL OF WALKER MINNESOTA ORDAINS:

Part 1 Code of Ordinances, Chapter 2 ADMINISTRATION, Article VII Finance, Sec-2-150 is added to read:

SECTION 1. Article VII, Sec-2-150 *Sales and Use Tax*

SECTION 2. Sec. 2-150. - Authority.

The Legislature has by laws of Minnesota for 2017, chapter 1, article 5, section 25, authorized the city to impose a one and one half percent sales and use tax to pay all or part of the capital or administrative costs of underground utility, streets, curb, gutter and sidewalk improvements in the city as outlined in the City Engineer's 2012 Capital Improvement Plan.

SECTION 3. Sec. 2-151. - Definitions.

The words, terms, and phrases when used in this article shall have the meaning ascribed to them in Minn. Stat. § 297A.61, except where the context clearly indicates otherwise. In addition, the following definitions shall apply:

Act means Laws of Minnesota for 2017, chapter. 1, article 5, section 25.

The city means the City of Walker, Minnesota

Commissioner means the commissioner of revenue for the state, acting under the authority of an agreement entered into between the city and the state pursuant to the Act, or such other person designated to administer and collect the city sales and use tax.

SECTION 4. Sec. 2-152. - Imposition of sales and use tax.

Except as otherwise provided in this article, there is hereby imposed an additional excise tax in the amount of one and ½ (1.5 percent) on the gross receipts from sales at retail and the storage, use, distribution or consumption of tangible personal property or taxable services, which are taxable pursuant to Minn.Stat. 297A and occur within the city. The imposition, administration, collection and enforcement of this tax shall be governed by the provisions of Minn.Stat.297A.99, 289A, and 270C.

SECTION 5. Sec. 2-153. - Application to state general sales tax.

The tax imposed under this article is intended to be collected on the same items as the state general and use tax imposed by Minn. Stat. 297A and consequently, the application and administration of the city sales tax shall be construed consistent with the state general sales and use tax and imposition of the city tax shall be construed so that any subsequent amendment to

Minn. Stat. 297A affecting the sales or uses taxable under Statute 297A shall also apply to the city tax and effect in the same manner the sales and uses taxable under this article.

SECTION 6. Sec. 2-154. - Exemptions.

Except as otherwise provided in this chapter, gross receipts or transactions exempted from the city tax imposed by this article shall be the same as those exempted under Minn. Stat. 297A, as the same may be amended from time to time.

SECTION 7. Sec. 2-155. - Separate statement; collection from purchaser; advertising no tax; minimum; uniform tax collection methods.

- (1) The tax shall be stated and charged separately from the sales price or charge for service insofar as practicable and shall be collected by the seller from the purchaser and shall be a debt from the purchaser to the seller recoverable at law in the same manner as other debts.
- (2) In computing the tax to be collected as a result of any transaction amounts of tax less than one-half of one cent may be disregarded and amounts of tax of one-half cent or more may be considered an additional cent.

SECTION 8. Sec. 2-156. - Exemption certificate.

A seller who has obtained from the purchaser an exemption certificate pursuant to Minn. Stat. 297A.72 and 297A.665 may use such exemption certificate for the purposes of the sales and use tax imposed by the city.

SECTION 9. Sec. 2-157. - Presumption of tax and purpose of sales; burden of proof.

For the purpose of the proper administration and enforcement of this article, it should be presumed that all retail sales for delivery in the city are for storage, use, or other consumption in the city until the contrary is established. The burden of proving that a sale is not a sale at retail is upon the person who makes the sale.

SECTION 10. Sec. 2-158. - Collection of sales tax at time of sale.

- (1) Any retailer regularly making deliveries within the city, any retailer maintaining a place of business in the city, or any other retailer otherwise doing business within the city, upon making a sale of any items subject to the sales tax under this article and not exempted from the tax and which items are to be delivered within the city to the purchaser, shall at the time of making such sales collect the sales tax from the purchaser. The tax collected by such retailer shall be remitted to the commissioner.
- (2) Any retailer required to collect the sales and use tax and remit such tax to the commissioner pursuant to this section shall in addition to the remittance filed with the commissioner provide such other information as the commissioner may require.
- (3) The term "retailer maintaining a place of business in the city" or any like term shall mean any retailer having or maintaining within the city directly or by a subsidiary, an office, place of distribution, sales or sample room or place, warehouse, or other place of business, or having any representative, agent, salesperson, canvasser, or solicitor operating in the city under the authority of the retailer or subsidiary, for any purpose, including the repairing, selling,

delivering, installing, or soliciting of orders of the retailers goods or services or the leasing of tangible personal property located in this city, whether the place of business or agent, representative, salesperson, canvasser or solicitor is located in the city permanently or temporarily or whether or not the retailer or subsidiary is authorized to do business within this city.

SECTION 11. Sec. 2-159. - Agent of retailer.

When, in the opinion of the commission, it is necessary for the efficient administration of the tax, the commissioner may regard any salesman, representative, trucker, peddler, or canvasser as the agent of the dealer, distributor, supervisor, employer or other person under whom such salesman, representative, trucker, peddler, or canvasser operates or from whom the tangible personal property being sold is obtained, and may regard the dealer, distributor, supervisor, employer or other person as a retailer for the purposes of this article.

SECTION 12. Sec. 2-160. - Effective date; transitional sales.

Except as otherwise provided herein, the taxes authorized by this article shall apply to a sale made on or after January 01, 2018, and shall be in addition to all other taxes now in effect. The city sales and use tax shall not apply to:

- (1) The gross receipts from retail sales or leases of tangible personal property made pursuant to a bona fide written contract, which unconditionally vests the rights and obligations of the parties thereto, provided that such contracts were enforceable prior to January 01, 2018, and that delivery of the tangible property subject thereto is made on or before January 01, 2018.
- (2) The gross receipts from retail sales made pursuant to a bona fide lump sum or fixed price construction contract, which unconditionally vests the rights and obligations of the parties there to and which does not make provision or allocation of future taxes, provided that such contract was enforceable prior to January 01, 2018, and that delivery of the tangible personal property used in performing the construction contract is made before June 30, 2018.
- (3) The purchase of taxable services, including utility services, if the billing period includes charges for service furnished before and after January 01, 2018, (But the tax does apply if the billing period begins with services furnished on or after that date.)
- (4) Lease payments for tangible personal property and motor vehicles that include periods before January 01, 2018. (The tax does apply to payment for periods that begin on or after that date.)

SECTION 13. Sec. 2-161. - Collection and enforcement; agreement with commissioner.

- (1) The taxes imposed by the city hereunder shall be subject to the same interest, penalties, and other rules as are applicable to the state's general sales and use tax imposed by Minn. Stat. 297A and 289A. The taxes imposed by the city hereunder may be collected by the state on behalf of the city as provided by an appropriate agreement with the commissioner.
- (2) City staff are hereby authorized, in the name of the city, to enter into an appropriate agreement or agreements with the commissioner, to facilitate the registration, filing and auditing of returns, collection of revenues and issuance of refunds of the taxes and any other

administrative matters relating to the administration of this article and the tax imposed herein.

SECTION 14. Sec. 2-162. - Tax clearance; issuance of licenses.

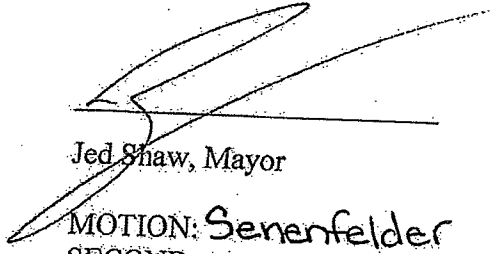
- (1) The city may not issue or renew a license for the conduct of a trade or business within the city if the commissioner notified the licensing division of the city that the applicant owes delinquent city taxes as provided in this chapter, or penalties or interest due on such taxes.
 - a) City taxes include sales and use taxes provided in this article. Penalties and interest are penalties and interest due on taxes included in this definition.
- (2) Delinquent taxes does not include a tax liability if: (i) an administrative or court action which contests the amount or validity of the liability has been filed or served, (ii) the appeal period to contest the tax liability has not expired, or (iii) the applicant has entered into a payment agreement and is current with the payments.
- (3) Applicant means an individual if the license is issued to or in the name of an individual or the corporation or partnership if the license is issued to or in the name of a corporation or partnership.
 - a) A copy of the notice of delinquent taxes given to the licensing division of the city shall also be sent to the applicant taxpayer. In the case of renewal of a license, if the applicant requests in writing, within 30 days of receipt of the notice of hearing, then, a contested hearing shall be held under the same procedures as provided in Minn. Stat. 270.72 for the state sales and use tax imposed under Minn. Stat. 297A; provided further that if a hearing must be held on the state sales and use tax, hearings must be combined.

SECTION 15. Sec. 2-163. - Deposit of revenues; cost of administration; termination of tax.

- (1) All of the revenues, interests and penalties, derived from the sales and use taxes imposed by this chapter on or after January 01, 2018 and collected by the commissioner and remitted to the city, shall be deposited by the city finance director in the city treasury and shall be credited to the fund established to pay the costs imposed in collecting the taxes imposed herein and to finance the costs of the capital or administrative costs of underground utility, streets, curb, gutter and sidewalk improvements in the city as outlined in the City Engineer's 2012 Capital Improvement Plan.
- (2) Taxes imposed by this article shall terminate on the last day of the calendar quarter next succeeding a determination by the city council that the tax imposed by this article may expire at an earlier time if the city so determines by ordinance but shall so terminate only on the last day of the calendar quarter succeeding the effective date of such ordinance.
- (3) Any funds remaining after completion of the improvements and retirement or redemption of any bonds issued for the same may be placed in the general fund of the city.

SECTION 16. This ordinance becomes effective from and after its passage and publication.

PASSED AND ADOPTED by the City Council of the City of Walker, Minnesota, this 3rd day of July, 2017.



Jed Shaw, Mayor

MOTION: Senenfelder
SECOND: McMurrin

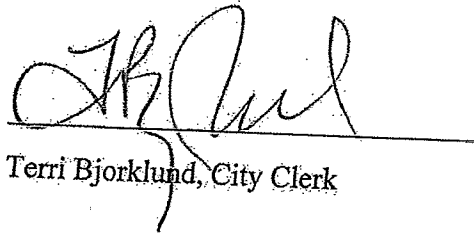
McMurrin: Aye

Moore: Aye

Senenfelder: Aye

Shaw: Aye

Wilkening: Aye



Terri Bjorklund, City Clerk

**CERTIFICATE OF APPROVAL OF SPECIAL LAW
BY GOVERNING BODY**

(Pursuant to Minnesota Statutes, 645.02 and 645.021)

STATE OF MINNESOTA

County of Cass

TO THE SECRETARY OF STATE OF MINNESOTA:

PLEASE TAKE NOTICE, That the undersigned chief clerical officer of the
City of Walker

DOES HEREBY CERTIFY, that in compliance with the provisions of Laws, 2017,
Chapter 1 requiring approval by a majority* of the governing body of said local
governmental unit before it becomes effective, the Walker City Council
(designate governing body)

at a meeting duly held on the 3 day of July 2017, by resolution 20-2017

_____ did approve said Laws, 2017, Chapter 1
(if other than resolution, specify)

by a majority vote* of all of the members thereof (Ayes5; Noes none; Absent or not voting 0) and the following additional steps, if any required by statute or charter were taken:

None Required

A copy of the resolution is hereto annexed and made a part of this certificate by reference.

Signed:

Administrator/Clerk-Trs.
(Official designation of officer)

(This form prescribed by the Attorney General and furnished by the Secretary of State as required in Minnesota Statutes 645.021.)
*If extraordinary majority is required by the special law, insert fraction or percentage here.

Please see reverse side for instructions for completing this form.

SELECTELECTOPENAPPTCERTIFICATE OF APPROVAL OF SPECIAL LAW.doc

Press Release

Walker Residents and Business Owners, Do You Have Questions on The Proposed 1.5% Local Sales Tax?

The Walker City Council will hold an informational meeting on Thursday October 11, 2012 at 6:00 pm at the Walker Fire Hall to give information and answer the public's questions regarding the City's question on the November 6, 2012 Ballot.

UNDER GROUND UTILITY, STREET, CURB, GUTTER, AND SIDEWALK, IMPROVEMENTS

Shall the Walker City Council seek special legislative authorization to impose by Ordinance a sales and use tax of 1.5 percent for a period of approximately 20 years for the purpose of paying all or part of the capital and administrative costs of underground utility, streets, curb, gutter and sidewalk improvements in the City of Walker as outlined in the City Engineer's 2012 Capital Improvement Plan.

☐ YES

☐ NO

(If authorized, the City will issue General Obligation bonds from time to time over the next 20 years in the approximate aggregate principal amount of \$20,000,000.00 for the purpose of paying such capital and administrative costs. Payment of the bonds will be made from sales tax revenues, which will be pledged to that purpose, and from project special assessments, with bond payments also guaranteed by the City's property taxes.)

CITY OF WALKER NOVEMBER BALLOT QUESTION

Shall the Walker City Council seek special legislative authorization to impose by Ordinance a sales and use tax of 1.5 percent for a period of approximately 20 years for the purpose of paying all or part of the capital and administrative costs of underground utility, street, curb, gutter and sidewalk improvements in the City of Walker as outlined in the City Engineer's 2012 Capital Improvement Plan. *(If authorized, the City will issue General Obligation bonds from time to time over the next 20 years in the approximate aggregate principal amount of \$20,000,000.00 for the purpose of paying such capital and administrative costs. Payment of the bonds will be made from sales tax revenues, which will be pledged to that purpose, and from project special assessments, with bond payments also guaranteed by the City's property taxes.)*

- The sales tax applies to retail sales made within the city limits of Walker. The use tax applies to taxable items used in Walker if the local sales tax was not paid. The tax applies to the same items that are taxable under the Minnesota sales and use tax law.
- **Major exemptions for sales tax:**
 - Food products (excluding prepared food, candy, dietary supplements, soft drinks)
 - Clothing (excluding accessories, fur clothing, sports and protective clothing and equipment)
 - Drugs for human use; durable medical equipment for home use; mobility enhancing equipment; prosthetic devices
 - Fuels taxed under the motor fuels excise tax
 - Residential heating fuels and water services
 - Certain capital equipment
 - Farm machinery
- Who pays the additional sales tax?
 - Those who purchase or use taxable goods and services pay the sales tax

Why is the city proposing the ballot question?

- The City's limited geography limits the tax base
- The money earned will only be used for capital improvement projects within the city that are not currently affordable to Walker residents.
- Will help to reduce tax burden on the residents and business owners of Walker with smaller assessments for specific capital improvement projects.
- To help off-set Legislative cut backs such as LGA. Walker has lost 71% in LGA since 2001.

State of Minnesota
County of Cass
City of Walker

**CITY OF WALKER
RESOLUTION 29-2012
A RESOLUTION AUTHORIZING BALLOT QUESTION
(REFERENDUM) FOR LOCAL OPTION SALES TAX**

WHEREAS, the Walker City Council deems it advisable to give the voters an opportunity to vote upon the question of a local option sales tax to be used for underground utility, street, curb, gutter and sidewalk improvements,

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Walker as follows:

1. Pursuant to Minnesota Statutes Chapter 297A.99, a referendum shall be held in conjunction with the general election in the usual polling places of the City on the 6th day of November, 2012, from 7:00 a.m. to 8:00 p.m. for the purpose of voting on the following local option sales tax proposition:

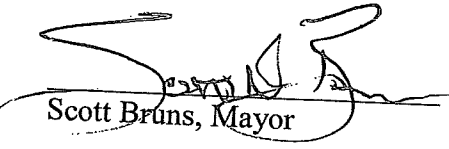
**UNDERGROUND UTILITY, STREET, CURB, GUTTER AND
SIDEWALK IMPROVEMENTS**

Shall the Walker City Council seek special legislative authorization to impose by Ordinance a sales and use tax of 1.5 percent for a period of approximately 20 years for the purpose of paying all or part of the capital and administrative costs of underground utility, street, curb, gutter and sidewalk improvements in the City of Walker as outlined in the City Engineer's 2012 Capital Improvement Plan. *(If authorized, the City will issue General Obligation bonds from time to time over the next 20 years in the approximate aggregate principal amount of \$20,000,000.00 for the purpose of paying such capital and administrative costs. Payment of the bonds will be made from sales tax revenues, which will be pledged to that purpose, and from project special assessments, with bond payments also guaranteed by the City's property taxes.)*

2. The City Clerk shall prepare the necessary ballots and other election supplies, give proper notice, and arrange other details necessary for the election.
The foregoing resolution was offered by Councilmember Nelson, and upon due second by Councilmember Moore, was passed by the following vote:

Roll Call: Ayes: Nelson, Moore, Wilkening, McMurrin, Bruns Nays:
Motion Passed: 5-0

APPROVED:


Scott Bruns, Mayor

ATTEST:


Terri Bjorklund, City Clerk/Administrator

State of Minnesota
County of Cass
City of Walker

**CITY OF WALKER
RESOLUTION 38-2012
A RESOLUTION CANVASSING THE CITY OF WALKER'S ELECTION RESULTS
AUTHORIZING BALLOT QUESTION
FOR LOCAL OPTION SALES TAX**

WHEREAS, The Regular City Election was held at the General Election on Tuesday November 6th, 2012 to vote on local option sales tax, and the official returns of the judges of said election were presented; and

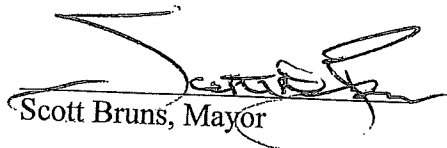
WHEREAS, said returns were duly examined, approved and placed on file in the Office of the City Clerk; and

NOW, THEREFORE, BE IT RESOLVED by the Walker City Council, of the City of Walker, County of Cass, that it is hereby found, determined and declared that the Regular City Election held in and for the City of Walker on Tuesday November 6, 2012 was in all respects duly held and the returns thereof have been duly canvassed, the votes cast at said election were:

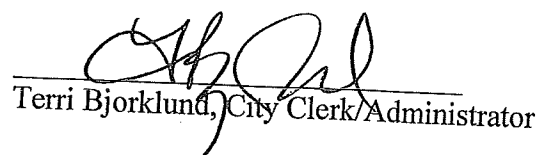
YES - 350
No - 206

IT IS HEREBY FOUND AND DECLARED that the ballot question is passed and adopted by the City Council of the City of Walker, County of Cass, State of Minnesota, this 15th day of November, 2012

APPROVED:


Scott Bruns, Mayor

ATTEST:


Terri Bjorklund, City Clerk/Administrator

State of Minnesota
County of Cass
City of Walker

RESOLUTION 20-2017

**A RESOLUTION OF THE CITY OF WALKER APPROVING SPECIAL
LEGISLATION AUTHORIZING IMPOSITION OF A ONE AND ONE HALF
PERCENT SALES AND USE TAX FOR THE TWENTY YEAR CAPITAL
IMPROVEMENT PLAN OF 2012**

WHEREAS, The Legislature has by laws of Minnesota for 2017, chapter 1, article 5, section 25, authorized the city to impose a one and one half percent sales and use tax to pay all or part of the capital or administrative costs of underground utility, streets, curb, gutter and sidewalk improvements in the city as outlined in the City Engineer's 2012 Capital Improvement Plan and

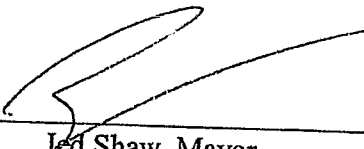
WHEREAS, pursuant to Minnesota Statute §645.021 Subd. 2, in order to become effective, the Special Legislation must be approved by resolution adopted by a majority vote of all members of the City Council of the City of Walker

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Walker approves and adopts the Special Legislation authorizing the City of Walker to impose a one and one half percent Sales and Use Tax to pay all or part of the capital or administrative costs of underground utility, streets, curb, gutter and sidewalk improvements in the city as outlined in the City Engineer's 2012 Capital Improvement Plan and

BE IT FURTHER RESOLVED, that the City Clerk shall take all further steps to effect the Council's approval of this Special Legislation, including filing with the Secretary of State the appropriate certificate prescribed by the Attorney General furnished by the Secretary of State, stating the essential facts necessary to valid approval, including with that certificate, a copy of this resolution.

I CERTIFY THAT, the above resolution was adopted by a majority vote of the Walker City Council on July 3, 2017.

Adopted by the City Council of the City of Walker this 3rd day of July, 2017


Jed Shaw, Mayor

Attest: 
Terri Bjorklund, Administrator

Motion: Senenfelder
Second: McMurrin

McMurrin: Aye
Senenfelder: Aye

Moore: Aye
Shaw: Aye

Wilkening: Aye

**WALKER CITY COUNCIL
REGULAR MEETING MINUTES
WALKER FIRE HALL MEETING ROOM
MONDAY, JULY 3, 2017**

CALL TO ORDER –Mayor Shaw

- Mayor Jed Shaw called the regular scheduled meeting to order at 6:01 p.m.
- Pledge of Allegiance
 - Council members present: McMurrin, Moore, Shaw, Senenfelder, Wilkening
 - Council members absent:
 - Others present during portions of the meeting included:

Terri Bjorklund, City Administrator
Wayne Tennis, Chief of Police

Pamela Smith, City Employee
Dean Morrill, Pilot Independent

CONSENT AGENDA-Mayor Shaw

Shaw motioned to approve the Consent Agenda Items 1 thru 17 as follows, waving the reading.

1. Approve Walker City Council Work Session minutes of June 5th, 2017.
 2. Approve Walker City Council regular meeting minutes of June 5th, 2017.
 3. Review and file draft of Walker Library Board Meeting Minutes of June 21st, 2017.
 4. Review and file draft of Walker Park Advisory Board minutes of June 27th, 2017.
 5. Review and file draft of Art & Culture Commission minutes of June 20th, 2017.
 6. Review and file Walker Police Department Monthly Report.
 7. Review and file Public Works Committee minutes of June 28th, 2017.
 8. Review and file Walker Area Joint Fire Department Minutes of June 8th, 2017.
 9. Review and file Walker Area Joint Fire Department's 2018 Budget.
 10. Approve Cash Balance Report as of May 31st, 2017.
 11. Review and file Cass County's May/June Tax Settlement for 2017.
 12. Consider approval of the request from the Accounting Department to pay the Legion for the 1st half of 2017 tax abatement in the amount of \$1,013.33
 13. Approve to pay Invoice 36322 from Bond Trust Services Corporation for General Obligation Improvement Bonds, Series 2007A, in the amount of \$6,132.50
 14. Review and file letter from the State Demographic Center regarding annual population and household estimates for the City of Walker.
 15. Approve to pay Cass County Highway Department for 2016-2017 winter salt and sand in the amount of \$8,427.58.
 16. Approve to pay Electric Pump for emergency repair of the Park Lift Station in the amount of \$7,405.50
 17. Review and file Small Cities Assistance appropriated distribution.
 18. Approve to accept the bid from Tyler's Backhoe Service in the amount of \$3,800 to demolish lot six (6) auditors plat lot five (5) Cass County Minnesota and clean up all the garbage in the yard and bill the First National Bank for such services.
- Motion passed (5-0)

SCHEDULED CITIZEN PRESENTATIONS –Mayor Shaw
None.

CITY STAFF COMMENTS – Administrator Terri Bjorklund

- Walker DMV's transition to MNLARS (Minnesota Licensing and Registration System)

Bjorklund explained that the staff has been training for the past 6 months for the MNLARS rollout. Thursday July 20th we will be closing DMV for motor vehicle transactions at about 2:00 p.m. All paperwork and financial reports are mandated to be into the State by 3:00 p.m. on Thursday. On Friday the Motor Vehicle transaction side will be closed for the entire day, we will provide DNR and Driver's License services. Monday July 24th, depending on what time the State authorizes us to open, we will open for business once they have everything up and our inventories have been validated and we are rolling on the new system. Monday is our busiest day so hopefully there's no hiccups in the system and we can get off and rolling. These transactions are going to take longer with each transaction so we need to be a little bit more patient during this transition. Everything is going to be electronic moving forward which will streamline everything in the end. Senenfelder questioned if there were other DMV's on this system already. Bjorklund stated that no other DMV is on this system as of yet. We have volunteered to be one of the pilots testing this transition first.

Wilkening stated that we will need a notice in the paper regarding the week of July 24th. McMurrin suggested the addition of a notice on the electronic board sign.

PERSONNEL, BUDGET & ADMINISTRATION – Councilmember Senenfelder

1. M/S Senenfelder/McMurrin to approve of Claim #53850 to Claim #54013 including Voided Check Numbers 53799, 53910, 53911 and 53991 through 54002 and bank drafts in the amount of \$482,225.48.
Wilkening questioned if there was any reason why we couldn't put that under the consent agenda. Bjorklund stated that she will check with the Auditor.
Motion passed (5-0)
2. M/S Senenfelder/Moore to approve to pay Invoice No. 65499 from Ulteig in the amount of \$7,768.89 for professional services through May 31, 2017 for the 2016 Southside Street and Utility Improvements.
Motion passed (5-0)
3. M/S Senenfelder/Wilkening to approve to enter into the amended bond purchase and project loan agreement with Minnesota PFA.
Motion passed (5-0)
4. M/S Senenfelder/McMurrin to approve of Resolution 19-2017, a resolution accepting donations made to the City of Walker thru fiscal year 2017.
Roll Call: Ayes: McMurrin, Moore, Senenfelder, Shaw, Wilkening Nays: None
Motion passed (5-0)
5. M/S Senenfelder/McMurrin to approve of Ordinance 2017-04, an Ordinance adding sales and use tax to the Code of Ordinances.
Motion passed (5-0)

6. **M/S Senenfelder/McMurrin** to approve of Resolution 20-2017, a resolution of the City of Walker approving special legislation authorizing imposition of a one and one half percent sales and use tax for the twenty year capital improvement plan of 2012.
Roll Call: Ayes: McMurrin, Moore, Senenfelder, Shaw, Wilkening Nays: None
Motion passed (5-0)
7. **M/S Senenfelder/Wilkening** to approve of Resolution 21-2017, a resolution authorizing a summary publication of ordinance 2017-04, adding sales and use tax regulations.
Wilkening suggested send him a letter of thanks to Larry Howes. Without him this never would have happened. Shaw suggested presenting it formally.
Roll Call: Ayes: McMurrin, Moore, Senenfelder, Shaw, Wilkening Nays: None
Motion passed (5-0)
8. **M/S Senenfelder/Moore** to approve of the recommendation of the Personnel Committee to increase the employee health benefit to the Blue Cross Blue Shield coverage by \$105.62 per month effective July 2017, giving the same benefit to the Chief of Police position effective January 2017.
Motion passed (5-0)
9. **M/S Senenfelder/McMurrin** to approve to increase the Chief of Police dental benefit \$3.10 per month 50% of the increase effective January 2017. (There was no increase to the dental plan for 2017-2018 for non-union staff)
Motion passed (5-0)
10. **M/S Senenfelder/McMurrin** to approve of the recommendation of the Personnel Committee to budget for and approve a 3% increase to wages for all non-union staff effective January 1, 2018, excluding the Liquor Store Manager Position
Wilkening questioned why we were excluding the Liquor Store Manager Position in the 3% raise. Shaw stated that Steve's position last year was involved in the State Meditated pay raise.
Motion passed (5-0)
11. **M/S Senenfelder/Moore** to approve of review and file letter of resignation from Michelle Carlson, DMV Clerk as of June 20th, 2017.
Senenfelder questioned where she went. Bjorklund noted that she took a position at the Laporte School District and added that they have a good lady.
Motion passed (5-0)

**ECONOMIC DEVELOPMENT/LIQUOR STORE/AIRPORT/LIBRARY –
Councilmember McMurrin**

Planning Commission did not conduct a meeting on June 26th, 2017; due to lack of quorum.

1. **M/S McMurrin/Moore** to approve of Walker Library Board Meeting Minutes of April 17th, 2017.
Motion passed (5-0)
2. **M/S McMurrin/Moore** to approve to appoint Patricia Lamb to the Library Board.
Motion passed (4-1)
3. **M/S McMurrin/Moore** to approve of the Library Board canceling the July 19th, 2017 meeting due to lack of items to discuss and membership.
Motion passed (5-0)

**PARKS /AMBULANCE BOARD/ARTS AND CULTURAL COMMISSION-
Councilmember Moore**

1. M/S Moore/McMurrin to approve of the Walker Park Advisory Board meeting minutes of May 23rd, 2017.
Motion passed (5-0)
2. M/S Moore/McMurrin to approve of the recommendation of the Park Advisory Board to refund the Park Event Fees to Color Dash and Headwaters to Hills bike ride.
Motion passed (5-0)
3. M/S Moore/Senenfelder to approve of the recommendation of the Park Advisory Board to allow the Friends of the Park to install small, low maintenance shrubs and mulch in the entrance area and if needed, to finish the Legacy Pathway entry. (shrubs will be donated or paid for by FOP)

McMurrin stated that they should finish what they are doing before requesting to do other things. The path needs to be completed before they ask to do other things. Senenfelder added that he agreed noting that he was a little upset that the pathway wasn't completed before the Fourth of July.

Wilkening states that he is very appreciated of the fundraising that they have done, but believes the City needs to take over the projects. If they would like to donate money to the Park Advisory Board to pay for shrubs to be installed that would be excellent. The City would select the shrubs and we would have someone professional install them and Neil or Public Works would oversee them. McMurrin adds that because the City has to maintain them. Senenfelder stated that he would like to see the project get done and believes that in order for the project to be completed that this is part of the project; let's get it done and move on. McMurrin stresses that it needs to be manageable for our staff because they are going to be the ones taking care of them. Wilkening reiterates that they should donate the money to the City for the shrubs and the City take care of it. Wilkening believes that it would have been done a little differently if Neil had been in charge of it. Senenfelder stated that it was his understanding that it would have been completed in a week. Moore stated that she really appreciates all their fundraising efforts. She added that she has not seen so many kids use that park. Moore states that she was approached by a couple advisory board members and they feel like Friends of the Park are taking over the advisory board. Moore feels that they can accomplish more if they work together. There is a power struggle that is going on. Moore requested the Council for advice on how to keep the Park Advisory Board meetings to an hour length of time. Wilkening questioned why the Friends of the Park have to be on the agenda every month; if we provide direction as to what their function is. I think their function of raising money is a great function and I think they work very hard at it. But I think at the end of the day when something gets constructed in our City we as a Council are responsible for that. I think that this project has proven itself as far as organization and completion that they are good at raising money, but when it comes to getting the project done the City should be in charge.

Motion failed (1-4)

4. **M/S Moore/Senenfelder** to approve of the recommendation of the Park Advisory Board to move the donor sign next to the entrance area to the right of the lift station and update it.
Motion passed (5-0)
5. **M/S Moore/Senenfelder** to approve of the recommendation of the Park Advisory Board to allow Friends of the Park to purchase and install an Expression Swing replacing a regular swing on the older swing set.
Wilkening stated that he would like to see the motion rephrased the Park Advisory Board accepts the donation of the swing and the City will get it installed promptly. The entire Board notes their agreement with the rephrasing.
Motion failed (0-5)
M/S Wilkening/McMurrin to accept the donation of the swing from the Friends of the Park and direct city staff to install.
Motion passed (5-0)
6. **M/S Moore/Wilkening** to approve of the request of the Arts & Culture Commission to apply for the Community Innovation Grant to help aid in the funding the proposed gazebo.
Motion passed (5-0)

PUBLIC WORKS, SAFETY & CEMETERY – Councilmember Wilkening

1. **M/S Wilkening/Senenfelder** to approve of the recommendation of the Public Works Committee to approve the quote of from Graham Refrigeration for the replacement of condenser coil on the dehumidifier at the water plant in the amount of \$2,500.00
Motion passed (5-0)
2. **M/S Wilkening/McMurrin** to approve of the recommendation of the Public Works Committee to approve the quote from Freeman Well Drilling for the inspections and necessary repairs of Well No. 3 located at the Park in the amount of \$875.00, plus necessary repairs. (This is a budgeted item)
Motion passed (5-0)
3. **M/S Wilkening/Moore** to approve of the recommendation of the Public Works Committee to approve the quote from Bay Carpet and Tile in the amount of \$2,616.25 for replacement vinyl plank flooring in Liquor Store, City Hall, stairs and restrooms.
Motion passed (5-0)
4. **M/S Wilkening/Senenfelder** to approve of the recommendation of the Public Works Committee to approve the quote from Leech Lake Lumber in the amount of \$2,592 for blown fiberglass insulation material and labor in conjunction with the Clinic roof repair.
Motion passed (5-0)
5. **M/S Wilkening/Moore** to approve of the recommendation of the Public Works Committee to approve the quote from Don Knowles construction to build a portico over the rear entrance to City Hall in the amount of \$4,980.00
Motion passed (5-0)

OTHER BUSINESS – Mayor Jed Shaw

- City Hall and DMV will be closed on Tuesday July 04, 2017

07/03/2017

- Bjorklund announced that we should see the start of the staining and repair of the building next week and advises them to be cognitive of where they are working and to stay out of their way as much as possible.

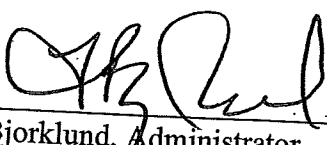
McMurrin questioned how the Liquor Store did on their first open Sunday. Bjorklund stated that it was as busy as a Holiday day and there were people waiting in line at 11:00 a.m. to get it.

ADJOURNMENT-Mayor Jed Shaw

Mayor Shaw adjourned the regularly scheduled Meeting at 6:33p.m.



Jed Shaw, Mayor

Attest: 

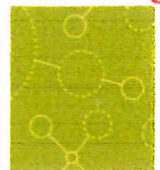
Terri Bjorklund, Administrator

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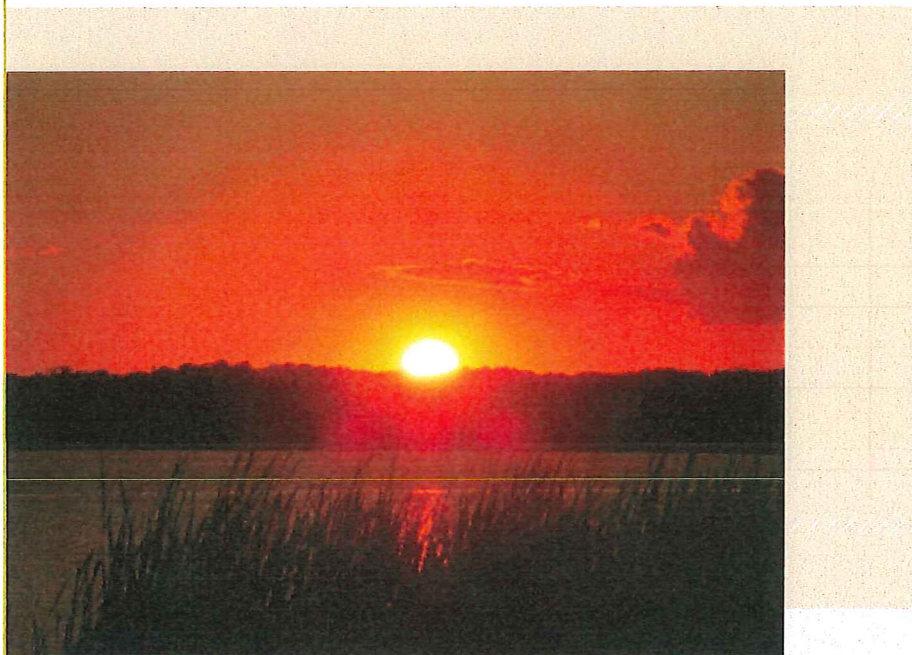
EXTENSION CENTER FOR COMMUNITY VITALITY



Local Option Sales Tax Analysis for Crow Wing County

ESTIMATED CONTRIBUTION OF SEASONAL RESIDENTS, VISITORS, AND TRAVELERS TO A LOCAL
OPTION SALES TAX SUPPORTING TRANSPORTATION PROJECTS

Authored by Merritt Bussiere and Bruce Schwartau



Red Sand Lake, Baxter Photo Credit: Denise Stromme

PROGRAM SPONSORS: HIGHWAY DEPARTMENT, CROW WING COUNTY, MN

Local Option Sales Tax Analysis for Crow Wing County

ESTIMATED CONTRIBUTION OF SEASONAL RESIDENTS, VISITORS, AND TRAVELERS TO A LOCAL OPTION SALES TAX SUPPORTING TRANSPORTATION PROJECTS

February 27, 2015

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EXECUTIVE SUMMARY

Minnesota has adopted laws enabling non-metro county boards, following a public hearing, to create a local option sales tax of up to a ½ percent to fund transportation projects. This report details the results of a study conducted by University of Minnesota Extension to estimate the total potential sales tax proceeds and estimate the proportion of tax proceeds generated by sales to year-round Crow Wing County residents. These results are compared to proceeds generated by seasonal residents, travelers, visitors, and other non-residents, using sales tax data from the Minnesota Department of Revenue (MN Revenue).

Extension's Community Economics (CE) educators develop applied research and educational resources to help business and community partners make more informed decisions. One of CE's core program offerings is Retail Trade Analysis (www.extension.umn.edu/retail). Educators and specialists have completed more than 250 retail trade studies in the last 10 years using MN Revenue data, as well as other population and income information from state and federal agencies. Helping Minnesota jurisdictions understand their prospects, should officials choose to enact a local option sales tax, is one type of research available through CE's Retail Trade Analysis. In this report, Extension makes no recommendations as to what actions county officials should take. Rather, the intent of the report is to determine the estimated sales tax proceeds emerging from the enactment of a local option tax program and what proportion of those dollars are likely be paid by year-round county residents vs. non-residents.

Extension initially generated a retail trade area analysis that compared actual taxable sales, based on MN Revenue sales tax data¹, with a calculated "expected sales" amount that is created by multiplying the Crow Wing County population by the Minnesota average per capita sales and adjusting for a county income factor. This provided an estimate of retail and service purchases made by year-round Crow Wing County residents. For each merchandise group, the estimates for two types of purchasers—year-round county residents and others—were considered and adjusted in light of the area economy and lifestyle. Lifestyle aspects include, for example, the increased ownership of boats, snowmobiles, and other off-road vehicles, as well as the appropriate leisure goods and services used with them. Within the area economy, Crow Wing County has a regional retail and service hub that draws residents from neighboring counties on a regular basis for certain retail purchases. Adjustments were also made in categories where there has been a consistent difference between the average per capita sales in Greater Minnesota and the state average. These adjustments involved informed guesswork and were aimed, in part, at reducing what otherwise might have been overestimates of the sales tax share falling to non-residents. We interviewed 24 business managers in selected merchandise groups to check some of our assumptions. A Regional Analyst based in Brainerd with the state Department of Employment and Economic Development reviewed the report. The assumptions and the calculations are shown for the major retail and service categories so that decision makers can adjust the totals if they have more precise local information.

The table below shows the estimated percentage breakout—across all merchandise categories—for the *adjusted* analysis to more accurately reflect economic and consumption circumstances in the county. Based on this research process, we estimate that 48.7 percent of all taxable retail and service sales would be made by permanent county residents, while the remaining estimated 51.3 percent of taxable sales would be by non-residents.

1. *MN County Sales Tax Statistics* (2012). Minnesota Department of Revenue. NOTE: Adjusted for inflation, 2012 total taxable sales for Crow Wing County is within 1 percent of average sales for the last 5 years. 2012 data, the most recent available, reflect a unique year and total taxable retail and service sales in future years may look different as, e.g., the area recovers from the recent recession.

| | Taxable Sales | Percentage |
|-----------------------------------|----------------------|-------------------|
| | \$millions | of Sales |
| Crow Wing County Residents | \$407.1 | 48.7% |
| Non-residents | \$428.9 | 51.3% |
| Totals | \$836.0 | 100% |

Figure 1. Estimated taxable sales to residents and non-residents using an adjusted trade area analysis.

Extension estimated the dollars generated by different levels of a local option sales tax and also estimated what year-round county residents would pay at each level compared to non-residents. Using the adjusted trade area analysis, these dollar amounts are shown in the table below.

Crow Wing County has the potential to realize substantial tax proceeds to support designated transportation projects and operations, reaching as much as an estimated \$4.18 million if the full ½ percent tax were to be enacted. At the \$4.18 million level, the proportion of the tax total to be paid by non-residents is estimated to be \$2.14 million, and the proportion to be paid by year-round Crow Wing County residents is estimated to be \$2.04 million.

Non-residents would bear a relatively larger share of the tax in Crow Wing County for two basic reasons. Unlike many Minnesota counties, Crow Wing has a regional retail hub (Brainerd/Baxter) that brings shoppers from other counties. In addition, Crow Wing County draws tens of thousands of second homeowners and other visitors each year; these part-time residents play a role in the county economy.

| Tax Rate | Total Annual Tax Proceeds | Dollars Paid By CWC Residents | Dollars Paid By Non-Residents |
|-----------------------|----------------------------------|--------------------------------------|--------------------------------------|
| @ 1/8th of a percent | \$1,045,000 | \$508,915 | \$536,085 |
| @ 1/4th of a percent | \$2,090,000 | \$1,017,830 | \$1,072,170 |
| @ 3/8ths of a percent | \$3,135,000 | \$1,526,745 | \$1,608,255 |
| @ 1/2 of a percent | \$4,180,000 | \$2,035,660 | \$2,144,340 |
| Total Taxable Sales: | | | |
| \$836,000,000 | | | |

Figure 2. Estimated tax proceeds and who pays in dollars.

There are two other likely sources of tax proceeds that would be added to the estimated tax proceeds in the table above:

1. For each 1/8 of a percent enacted, county officials can expect an estimated additional \$39,000 in use (not sales) tax proceeds derived from county businesses purchasing products from out-of-state sources.
2. County officials can also anticipate \$50,000 to \$150,000 in additional use (not sales) tax proceeds, but there is no way to accurately estimate this number. This will be from purchases made by local businesses in other Minnesota locations. The experience of Brainerd and Baxter with their use tax proceeds from local option programs indicates this is a factor. If Crow Wing County officials enact a local option sales tax, they will have a better idea after a year of experience what this amount will be in the future.

Crow Wing County policymakers are understandably concerned that enacting a sales tax in their county when neighboring counties have not adopted the tax will result in the loss of consumer purchases to these other counties. However, at its highest potential application of ½ of a percent, this local option sales tax would add just 50 cents to a \$100 purchase. Records available from the Minnesota Department of Revenue website (Appendix A) shows the tax collected from 23 Minnesota jurisdictions that have enacted some type of local sales or use tax within the last 9 years. Most of these jurisdictions show continued sales growth. This Extension report also looks at sales before and after a local option sales tax was enacted in three Minnesota cities. Many factors influence retail sales, but these records do not indicate a major purchasing change due to the additional sales tax.

ABOUT THE STUDY AND REPORT

This report is divided into five parts:

- Executive Summary, Page 2
- About the Study and Report, Page 4
- Trade Area Analysis of Retail Sales & Estimation of Resident & Non-Resident Purchase Share by Merchandise Group, Page 5
- Estimates of Projected Sales Tax Revenue, Page 22
- Does Enacting a Local Option Sales Tax Shift Retail Purchases to Other Counties?, Page 23
- Appendixes, Page 25

The Community Economics educators at University of Minnesota Extension provide applied research and education to help community and business partners make better informed decisions. In recent years, Minnesota has adopted laws enabling non-metro county boards to enact a local option sales tax of up to a ½ percent to fund transportation projects and operations. The sales tax is enacted on a per project basis and must end once sufficient funds are raised for a specified project.

Proceeds must be dedicated exclusively for:

- A specific transportation project or improvement
- Capital for or operation of a specific transit project
- Capital for a Safe Routes to School project.²

This report details the results of a study conducted by Extension to estimate the proportion of tax proceeds generated by sales to year-round Crow Wing County residents compared to proceeds generated by seasonal residents, travelers, visitors, and other non-residents. The study uses the most recently available state sales tax data from the Minnesota Department of Revenue (MN Revenue).

Specifically, Extension carried out a trade area analysis of retail and service sales in selected merchandise categories, estimating the amount of taxable sales that were made by local residents, as well as those outside Crow Wing County. Other research items addressed in this study include a) estimates of total projected sales tax revenues to be realized in 1/8 of a percent increments up to ½ of a percent, and b) whether or not, in general, adoption of such a tax shifts retail goods purchases away from the geographical area that imposes the tax, with examples offered of such jurisdictions.

2. Sandberg, W. & Bryduck, A. (2014). *County Local Option Wheelage and Sales Tax*. Association of Minnesota Counties. Presentation.

TRADE AREA ANALYSIS AND ESTIMATION OF RESIDENT & NON-RESIDENT PURCHASE SHARE BY MERCHANDISE GROUP

Vehicles & Parts

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$50.26 |
| - Potential Sales | \$18.25 |
| = \$ Variance | \$32.01 |
| = As % of Potential | 175.4% |
| # of Firms | 62 |
| % of Total Taxable Retail & Service Sales | 7.0% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Taxable Sales to Residents | \$18.25 |
| Surplus (local preference & non-residents) | \$32.01 |
| Total | \$50.26 |
| Surplus percentage | 63.7% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$27.38 |
| Non-Residents' \$ Share | \$22.88 |
| Totals | \$50.26 |
| Non-Resident Share per Group | 45.5% |

Potential Sales estimate the dollar amounts for purchases made by local residents IF local residents spend as much as the average MN resident.

Potential sales are calculated by the following formula:

$(T \div PMn) \times PCW \times (YCW \div YMn) =$
Potential Sales

T = Total MN taxable sales for a merchandise category

PMn = Population of MN

PCW = Population of Crow Wing County

YCW = Average income of Crow Wing County resident

YMn = Average income of MN resident

Analysis & Recommendations for Vehicles & Parts

The retail category includes repair parts, snowmobiles, boats, trailers, recreational vehicles, and repair parts. Sales of cars and other on-road vehicles are not included in this category; such sales are subject to a different tax.

The trade area analysis predicts that county residents' share of vehicle and parts purchases would be \$18.3 million, or about 36 percent of total purchases made in Crow Wing County within this merchandise group. The average Minnesota business sold \$399 (taxable) per resident in this category in 2012. In the Lakes District, it is likely that residents own more boats, snowmobiles, and recreational vehicles than the average Minnesotan. Therefore, actual local purchases are likely greater than the \$18.3 million in expected sales. To account for this, we estimated the residents' share of these purchases in the county to be 50 percent above the expected level—for a total of \$27.4 million.

The Brainerd/Baxter area serves as a retail hub for Central Minnesota, attracting shoppers from neighboring counties. Large numbers of seasonal residents, visitors, and travelers in the warmer months are also a likely factor in strong non-resident sales of these types of items. (Second homes account for 42 percent of all housing units in Aitkin, Cass, and Crow Wing Counties.)

Furniture Stores

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$12.59 |
| - Potential Sales | \$11.31 |
| = \$ Variance | \$1.28 |
| = As % of Potential | 11.3% |
| # of Firms | 35 |
| % of Total Taxable Retail & Service Sales | 1.5% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$11.31 |
| Surplus (local preference & non-residents) | \$1.28 |
| Totals | \$12.59 |
| Non-Resident Share per Group | 10.2% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$10.07 |
| Non-Residents' \$ Share | \$2.52 |
| Totals | \$12.59 |
| Non-Resident Share per Group | 20.0% |

Analysis and Recommendations for Furniture Stores

These stores sell furniture, beds, carpeting, window coverings, lamps, china, kitchenware, and wood-burning stoves. In the trade area analysis, the calculated potential may be overestimated, as this is a mostly rural area. The analysis also predicts that county residents would account for more than \$11 million in furniture and related sales, or about 90 percent of all sales, with outsiders paying 10 percent. Because of the Brainerd/Baxter area role as a retail and service hub, residents of nearby counties are likely responsible for most of the non-resident sales for these types of retail items, but second homeowners may play some part as well, especially for larger items. This additional demand created by outside buyers suggests that the non-resident proportion of total sales should be increased to 20 percent, or \$2.52 million.

Electronics

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$19.70 |
| - Potential Sales | \$13.41 |
| = \$ Variance | \$6.29 |
| = As % of Potential | 46.9% |
| # of Firms | 20 |
| % of Total Taxable Retail & Service Sales | 2.7% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$13.41 |
| Surplus (local preference & non-residents) | \$6.29 |
| Totals | \$19.70 |
| Non-Resident Share per Group | 31.9% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$9.85 |
| Non-Residents' \$ Share | \$9.85 |
| Totals | \$19.70 |
| Non-Resident Share per Group | 50.0% |

Analysis and Recommendations for Electronics & Appliances

These establishments primarily engage in retailing household-type appliances, sewing machines, cameras, computers, and other electronic goods. The average Minnesota business sells \$273 per capita in this category, although residents of greater Minnesota spend only about half that much. The trade area analysis predicts that year-round residents of Crow Wing County would make more than two-thirds of electronics and appliance purchases. Again, residents in neighboring counties and owners of second homes, cabins, and resorts would likely create higher demand than the initial analysis suggests. Brainerd/Baxter serves as a retail hub for more than just Crow Wing County, and short-term visitors are less likely to be a factor in the local market. Our recommendation is to increase the non-resident portion from 32 percent to 50 percent, with residents and non-residents each generating sales of \$9.85 million.

Building Materials

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$117.68 |
| - Potential Sales | \$40.83 |
| = \$ Variance | \$76.85 |
| = As % of Potential | 188.2% |
| # of Firms | 41 |
| % of Total Taxable Retail & Service Sales | 16.3% |

Unadjusted Trade Area Analysis

| | |
|--|----------|
| Potential Sales to Residents | \$40.83 |
| Surplus (local preference & non-residents) | \$76.85 |
| Totals | \$117.68 |
| Non-Resident Share per Group | 65.3% |

Analysis with Adjustments

| | |
|------------------------------|----------|
| Residents' \$ Share | \$64.72 |
| Non-Residents' \$ Share | \$52.96 |
| Totals | \$117.68 |
| Non-Resident Share per Group | 45.0% |

Analysis and Recommendations for Building Materials

These establishments sell lumber, hardware, paint, wallpaper, tile, hardwood floors, roofing, fencing, ceiling fans, lawn equipment, and garden items. The trade area analysis estimates that local sales would account for just a third of all building materials sales. This likely understates the role of local purchasers. We know that per capita sales for building materials is about 10 percent higher at \$969 for the average non-metro resident than the \$878 per capita for the whole state, so outstate spending should reflect these numbers. We believe that resorts and other local businesses will buy local lumber and other materials, so the local share of building materials spending is increased from about 35 percent to 55 percent.

Food & Groceries

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$44.54 |
| - Potential Sales | \$27.65 |
| = \$ Variance | \$16.89 |
| = As % of Potential | 61.1% |
| # of Firms | 42 |
| % of Total Taxable Retail & Service Sales | 6.2% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$27.65 |
| Surplus (local preference & non-residents) | \$16.89 |
| Totals | \$44.54 |
| Non-Resident Share per Group | 37.9% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$25.00 |
| Non-Residents' \$ Share | \$19.54 |
| Totals | \$44.54 |
| Non-Resident Share per Group | 43.9% |

Analysis and Recommendations for Food & Groceries

This merchandise group includes grocery stores, delis, bakeries, and butcher shops that sell food to be prepared at home. Liquor stores are also included in this group. The trade area analysis estimates that about 62 percent of grocery sales are accounted for by Crow Wing County residents. Local residents account for the majority of food and liquor sales, but given factors cited for previous merchandise categories, seasonal residents, visitors, travelers, and people in neighboring counties will play a larger role than the initial analysis indicated. Local store managers point to a stronger role for non-Crow Wing County buyers, as well as significantly stronger sales during the warmer months. We recommend an increase of the non-resident share of grocery and liquor sales from 38% to about 45%.

Health & Personal Items

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$5.95 |
| - Potential Sales | \$5.56 |
| = \$ Variance | \$0.39 |
| = As % of Potential | 7.0% |
| # of Firms | 30 |
| % of Total Taxable Retail & Service Sales | 0.8% |

Unadjusted Trade Area Analysis

| | |
|--|--------|
| Potential Sales to Residents | \$5.56 |
| Surplus (local preference & non-residents) | \$0.39 |
| Totals | \$5.95 |
| Non-Resident Share per Group | 6.6% |

Analysis with Adjustments

| | |
|------------------------------|--------|
| Residents' \$ Share | \$5.36 |
| Non-Residents' \$ Share | \$0.59 |
| Totals | \$5.95 |
| Non-Resident Share per Group | 10.0% |

Analysis and Recommendations for Health & Personal

Stores selling prescription drugs, food supplements, vision supplies, cosmetics, and hearing aids are among the shops included in this merchandise group. These stores sell the types of items that most people buy locally, so county residents are likely to dominate the marketplace as they do in the trade area analysis, accounting for more than 90 percent of sales. We believe this slightly understates the Brainerd/Baxter area's role as a regional retail hub with stores offering these types of products. Therefore, we suggest that non-residents' share of health and personal sales be increased to 10 percent.

Gas/Convenience Stores

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$17.47 |
| - Potential Sales | \$8.64 |
| = \$ Variance | \$8.83 |
| = As % of Potential | 102.2% |
| # of Firms | 37 |
| % of Total Taxable Retail & Service Sales | 2.4% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$8.64 |
| Surplus (local preference & non-residents) | \$8.83 |
| Totals | \$17.47 |
| Non-Resident Share per Group | 50.5% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$8.64 |
| Non-Residents' \$ Share | \$8.83 |
| Totals | \$17.47 |
| Non-Resident Share per Group | 50.5% |

Analysis and Recommendations for Gas Station/Convenience Stores

This merchandise group, which covers retailers selling convenience items at a store also selling fuel, is a good example of spending that could potentially be more driven by travelers and visitors instead of the approximately 50/50 breakout shown in the initial trade area analysis. A number of factors support this including: Firms locate convenience stores on major through routes in order to capture local and non-local customers. Minnesota Department of Transportation (MN DOT) data for Hwy 371 shows summer traffic along some stretches that is 70 percent above annual average daily traffic counts (AADT). Our initial recommendation was to adjust the gas/convenience store sales breakout to 40 percent for Crow Wing County permanent residents and 60 percent for non-residents, but local store managers informed us of the opposite; they believe the breakout is likely 60/40, so we recommend leaving the sales breakout as-is at 50/50.

Clothing

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$7.35 |
| - Potential Sales | \$8.26 |
| = \$ Variance | (\$0.91) |
| = As % of Potential | -11.0% |
| # of Firms | 37 |
| % of Total Taxable Retail & Service Sales | 1.0% |

Unadjusted Trade Area Analysis

| | |
|--|----------|
| Potential Sales to Residents | \$8.26 |
| Surplus (local preference & non-residents) | (\$0.91) |
| Totals | \$7.35 |
| Non-Resident Share per Group | -12.4% |

Analysis with Adjustments

| | |
|------------------------------|--------|
| Residents' \$ Share | \$6.25 |
| Non-Residents' \$ Share | \$1.10 |
| Totals | \$7.35 |
| Non-Resident Share per Group | 15.0% |

Analysis and Recommendations for Apparel/Clothing

This merchandise group includes stores selling new clothing and accessories, jewelry, shoes, bridal items, clocks, and luggage. Negative variances in the analysis indicate that either local residents spend less than the average Minnesotan on these items, or they make their purchases elsewhere or on the internet. It is unlikely that all sales in Crow Wing County were made to residents. Factors to consider: The Brainerd/Baxter area serves as retail hub for the larger region, so customers from Aitkin, southern Cass, and other counties shop here. We know from recent Extension research that seasonal residents focus their stays from May-September. We also considered MN DOT summer traffic counts, as well as the fact that local clothing store managers saw non-residents playing a bigger role in sales. With this input, we raised the non-local sales proportion to 15 percent.

Leisure Goods

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$17.06 |
| - Potential Sales | \$11.03 |
| = \$ Variance | \$6.03 |
| = As % of Potential | 54.7% |
| # of Firms | 89 |
| % of Total Taxable Retail & Service Sales | 2.4% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$11.03 |
| Surplus (local preference & non-residents) | \$6.03 |
| Totals | \$17.06 |
| Non-Resident Share per Group | 35.3% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$13.00 |
| Non-Residents' \$ Share | \$4.06 |
| Totals | \$17.06 |
| Non-Resident Share per Group | 23.8% |

Analysis and Recommendations for Leisure Goods

This merchandise group includes stores selling sporting goods, books, music, hobby items, fabrics, and toys. As with health, personal, and clothing items, it is likely that demand for these products will come mostly from local purchasers rather than non-residents. With local boating and hunting popular activities in the area, it is likely that sales to local residents in sporting goods stores are higher than the Minnesota average. Interviews with managers of different types of local leisure goods stores suggest that at least two-thirds are generated by county year-round residents, or perhaps more. One manager noted less seasonal variation in sales than one might assume and that local and neighboring holiday shoppers were central to a given year's success. Given these factors, and the importance of hunting and fishing for many in the Lakes District of Minnesota, we recommend increasing the local share of leisure goods sales to 76 percent, resulting in a non-resident share of 24 percent.

General Merchandise Stores

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$134.22 |
| - Potential Sales | \$47.17 |
| = \$ Variance | \$87.05 |
| = As % of Potential | 184.5% |
| # of Firms | 17 |
| % of Total Taxable Retail & Service Sales | 18.6% |

Unadjusted Trade Area Analysis

| | |
|--|----------|
| Potential Sales to Residents | \$47.17 |
| Surplus (local preference & non-residents) | \$87.05 |
| Totals | \$134.22 |
| Non-Resident Share per Group | 64.9% |

Analysis with Adjustments

| | |
|------------------------------|----------|
| Residents' \$ Share | \$47.17 |
| Non-Residents' \$ Share | \$87.05 |
| Totals | \$134.22 |
| Non-Resident Share per Group | 64.9% |

Analysis and Recommendations for General Merchandise Stores

Stores in this category sell general merchandise and are unique in that they have the equipment and staff capable of retailing a large variety of goods from a single location. This includes department stores, superstores, dollar stores, and variety stores. The initial analysis suggests that non-residents account for 65 percent of general merchandise sales, and seems accurate. Brainerd and Baxter are retail hubs for the region, and seasonal residents, visitors, and travelers have easy access to Target or Walmart along major highways. Interviews with local managers confirmed the initial analysis. They noted a large increase in sales during the warmer months when more seasonal residents and tourists are shopping. There does not appear to be any local lifestyle preferences that would require higher or lower tendencies to shop at general merchandise stores. We recommend leaving the estimate for general merchandise stores as is.

Miscellaneous Retail

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$21.47 |
| - Potential Sales | \$14.42 |
| = \$ Variance | \$7.05 |
| = As % of Potential | 48.9% |
| # of Firms | 257 |
| % of Total Taxable Retail & Service Sales | 3.0% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$14.42 |
| Surplus (local preference & non-residents) | \$7.05 |
| Totals | \$21.47 |
| Non-Resident Share per Group | 32.8% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$14.42 |
| Non-Residents' \$ Share | \$7.05 |
| Totals | \$21.47 |
| Non-Resident Share per Group | 32.8% |

Analysis and Recommendations for Miscellaneous Retail

Establishments such as florists, used merchandise stores, pet supply stores, and other retailers are found in this group. We recommend leaving the initial trade area analysis as is with year-round Crow Wing County residents, as they account for 67 percent of miscellaneous retail sales; non-residents are responsible for 33 percent.

Amusement & Recreation

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$10.83 |
| - Potential Sales | \$13.55 |
| = \$ Variance | (\$2.72) |
| = As % of Potential | -20.1% |
| # of Firms | 36 |
| % of Total Taxable Retail & Service Sales | 1.5% |

Unadjusted Trade Area Analysis

| | |
|--|----------|
| Potential Sales to Residents | \$13.55 |
| Surplus (local preference & non-residents) | (\$2.72) |
| Totals | \$10.83 |
| Non-Resident Share per Group | -25.1% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$6.50 |
| Non-Residents' \$ Share | \$4.33 |
| Totals | \$10.84 |
| Non-Resident Share per Group | 40.0% |

Analysis and Recommendations for Amusement & Recreation

Establishments in this group include casinos, bowling lanes, water parks, amusement parks, arcades, bingo halls, golf courses, ski slopes, marinas, dance or fitness centers, recreational clubs, ice rinks, swimming pools, roller rinks, etc. Greater Minnesota per capita sales in this category are much lower than the state average. This is likely especially true in an area like Crow Wing County where people enjoy the water, woods, and bike trails compared to constructed recreational facilities. As with the clothing and apparel category, local residents do not account for 100 percent of all amusement and recreation sales. Some of these establishments experience stronger sales during the months when seasonal residents and visitors are present, and others close during the months when these important customers are not around. Initially, we believed a 50/50 local/non-local split might be close to the mark, but interviews with facility managers underscored the importance of the local customer. We therefore recommend a 60 percent local/40 percent non-local breakout.

Accommodations

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$61.77 |
| - Potential Sales | \$14.85 |
| = \$ Variance | \$46.92 |
| = As % of Potential | 316.0% |
| # of Firms | 105 |
| % of Total Taxable Retail & Service Sales | 8.6% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$14.85 |
| Surplus (Local Preference & Non-Residents) | \$46.92 |
| Totals | \$61.77 |
| Non-Resident Share per Group | 76.0% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$6.70 |
| Non-Residents' \$ Share | \$55.07 |
| Totals | \$61.77 |
| Non-Resident Share per Group | 89.2% |

Analysis and Recommendations for Accommodations

These businesses provide lodging or short-term accommodations for travelers, vacationers, and others. Included are hotels, motels, lodges, bed & breakfasts, campgrounds, fraternities, boarding houses, and dormitories. We believe the trade area analysis model understates the role of non-residents in this market. Logically, a large majority of lodging sales will include visitors from outside the county. It is possible that non-resident share could be as high as 97%. No local owners or managers were interviewed from this merchandise group.

Eating/Drinking Establishments

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$98.93 |
| - Potential Sales | \$63.45 |
| = \$ Variance | \$35.48 |
| = As % of Potential | 55.9% |
| # of Firms | 189 |
| % of Total Taxable Retail & Service Sales | 13.7% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$63.45 |
| Surplus (local preference & non-residents) | \$35.48 |
| Totals | \$98.93 |
| Non-Resident Share per Group | 35.9% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$65.29 |
| Non-Residents' \$ Share | \$33.64 |
| Totals | \$98.93 |
| Non-Resident Share per Group | 34.0% |

Analysis & Recommendations for Eating & Drinking

These businesses sell food at full-service or limited-service establishments. The group includes cafeterias, bagel shops, ice cream parlors, snack bars, food service contractors, caterers, lunch wagons, and street vendors. It also includes bars, taverns, and nightclubs. Interviews with managers at area eating and drinking establishments either confirmed the 64/36 breakout, or they said it was too low on the local demand side. Balancing this, again, against Brainerd/Baxter as a regional economic hub, the influx of non-residents from May to September—and increasingly in winter— we believe that a slightly adjusted 66/34 breakout is an appropriate estimate. One factor that may suggest Extension is overestimating the local resident sales is that Greater Minnesota sales are lower per capita than the state average.

Repair & Maintenance

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$12.80 |
| - Potential Sales | \$10.14 |
| = \$ Variance | \$2.66 |
| = As % of Potential | 26.2% |
| # of Firms | 130 |
| % of Total Taxable Retail & Service Sales | 1.8% |

Unadjusted Trade Area Analysis

| | |
|--|---------|
| Potential Sales to Residents | \$10.14 |
| Surplus (local preference & non-residents) | \$2.66 |
| Totals | \$12.80 |
| Non-Resident Share per Group | 20.8% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$11.52 |
| Non-Residents' \$ Share | \$1.28 |
| Totals | \$12.80 |
| Non-Resident Share per Group | 10.0% |

Analysis and Recommendations for Repair & Maintenance

Stores in the Repair and Maintenance group restore machinery, equipment, and other products. This group does not include plumbing or electrical repair services. It does include, however, repairs to autos, cameras, radio, television, computers, copiers, appliances, lawn mowers, specialized equipment, small engines, furniture, shoes, guns, etc. Local residents own more items with small engines that require maintenance. Non-metro average spending is stronger than statewide average spending (Twin Cities included). We believe the trade area analysis model reflects the strong role that year-round Crow Wing County residents would play in this market, increasing the local/non-local shares to 90/10.

Personal Services, Laundry

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$5.30 |
| - Potential Sales | \$6.98 |
| = \$ Variance | (\$1.68) |
| = As % of Potential | -24.1% |
| # of Firms | 124 |
| % of Total Taxable Retail & Service Sales | 0.7% |

Unadjusted Trade Area Analysis

| | |
|--|----------|
| Potential Sales to Residents | \$6.98 |
| Surplus (local preference & non-residents) | (\$1.68) |
| Totals | \$5.30 |
| Non-Resident Share per Group | -31.7% |

Analysis with Adjustments

| | |
|------------------------------|--------|
| Residents' \$ Share | \$4.50 |
| Non-Residents' \$ Share | \$0.80 |
| Totals | \$5.30 |
| Non-Resident Share per Group | 15.1% |

Analysis and Recommendations for Personal Services, Laundry

This merchandise group includes barber shops and beauty parlors, death care services, laundry and dry-cleaning services, and a wide range of other personal services, such as pet care (except veterinary), photofinishing, temporary parking, and dating services. As with similar merchandise categories, local residents will likely be the dominant buyers but, of course, not accounting for 100% of sales. Therefore, the non-resident share is estimated to be 15% of total taxable sales.

**Retail (Non-store) and Other Services
(North American Industrial
Classification System 511-812 sales
amounts released by MN Revenue)**

| | (\$Millions) |
|---|--------------|
| Actual Taxable Sales | \$84.06 |
| % of Total Taxable Retail & Service Sales | 11.6% |

Analysis with Adjustments

| | |
|------------------------------|---------|
| Residents' \$ Share | \$58.84 |
| Non-Residents' \$ Share | \$25.22 |
| Totals | \$84.06 |
| Non-Resident Share per Group | 30.0% |

Analysis & Recommendations for All Other Retail & Service Sales:

The rest of retail and service sales will be largely local. This group includes utilities, manufacturing-related firms, agriculture-related construction, building construction, wholesale services, rental/lease services, administrative support, and performing arts. This mix of business types is too diverse in which to run the trade area analysis. We assume that 70 percent of these sales are local.

Agricultural Production, Forestry, Construction, Manufacturing, Wholesale Operations, Transportation, Civic and Professional Organizations, Government, and Sales Information Suppressed for Business Confidentiality.

There are \$113.8 million of taxable sales generated by the above industries and services. This amount will be subject to any new sales taxes, including a local option sales tax supporting county transportation projects and operations. Many of the specifics are suppressed because there are less than four firms in the business category within the county. For purposes of estimating the residential and non-residential portion of the tax collected, Extension uses an estimate of 20% local resident sales.

| | |
|------------------------|---------|
| Residents' \$ Share | \$ 22.8 |
| Non-Residents \$ Share | \$ 91.0 |
| Totals | \$113.8 |
| Non-Resident Share | 80% |

ESTIMATES OF PROJECTED SALES TAX REVENUE

The table immediately below highlights the sales tax revenue for Crow Wing County for designated transportation projects and/or operations at $\frac{1}{8}$ of percent intervals up to $\frac{1}{2}$ of a percent, the highest taxation rate permitted by state law for local option sales for transportation in counties outside the Twin Cities metropolitan area. The table also includes estimates for the tax dollars likely to be paid by year-round Crow Wing County residents, along with the estimates for tax dollars likely to be paid by non-residents across all merchandise categories based on the adjusted trade area analysis.

| ESTIMATED | | Total | Dollars Paid By CWC | Dollars Paid By Non- |
|-----------------------|------------|-------------|---------------------------|----------------------------|
| TAX PROCEEDS | Multiplier | Proceeds | Residents | Residents |
| @ 1/8th of a Percent | 0.00125 | \$1,045,000 | \$508,915 | \$536,085 |
| @ 1/4th of a Percent | 0.0025 | \$2,090,000 | \$1,017,830 | \$1,072,170 |
| @ 3/8ths of a Percent | 0.00375 | \$3,135,000 | \$1,526,745 | \$1,608,255 |
| @ 1/2 of a Percent | 0.005 | \$4,180,000 | \$2,035,660 | \$2,144,340 |
| Total Taxable Sales: | | | | |
| \$836,000,000 | | | | |

SOURCE: Total sales figure of \$836 million is based on MN Revenue 2012 data.

There is a *use* tax component to this local option tax program. Consequently, there are two other likely sources of tax proceeds that can be added to the estimated tax proceeds in the table above:

1. For each $\frac{1}{8}$ of a percent enacted, county officials can expect an estimated additional \$39,000 in use (not sales) tax proceeds derived from county businesses purchasing products from out of state sources. (This is based the 6.5 percent use tax rate.)
2. County officials can also anticipate \$50,000 to \$150,000 in additional use (not sales) tax proceeds, but there is no way to accurately estimate this number. This will be from purchases made by local businesses in other Minnesota locations. The experience of Brainerd and Baxter with their use tax proceeds from a local option sales tax program indicates that this is a factor. If Crow Wing County officials enact a local option sales tax, they will have a better idea after a year of experience what this amount will be in the future.

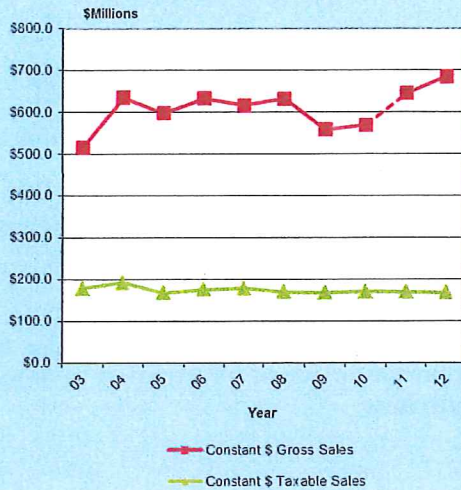
DOES ENACTING A LOCAL OPTION SALES TAX SHIFT CONSUMER PURCHASES TO OTHER COUNTIES?

Crow Wing County policymakers are understandably concerned that enacting a local sales tax in their county, when neighboring counties have not adopted the tax, will result in the loss of consumer purchases to these other counties. However, at its highest potential application of $\frac{1}{2}$ of a percent, this local option sales tax would add just 50 cents to a \$100 purchase.

Records available from the Minnesota Department of Revenue website (Appendix A) records the tax collected from 23 Minnesota jurisdictions that have enacted some type of local sales or use tax within the last 10 years. Most of these cities show continued sales growth.

A more specific comparison of three Minnesota cities that adopted a .5 percent local option sales tax several years ago is also offered on the following page. The important piece of information to note, however, is that the tax does not add much to a consumer's purchase.

Albert Lea, tax started 2006

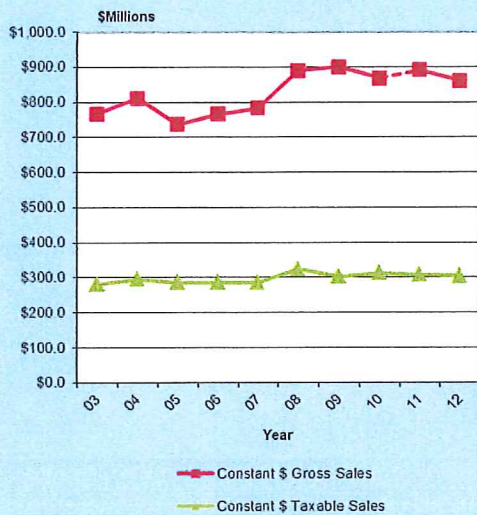


These are examples of cities that enacted a local option sales tax.

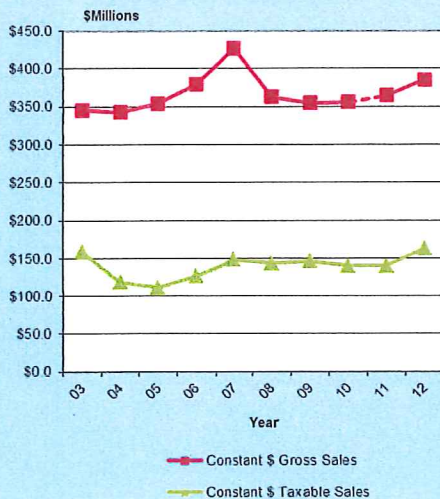
Each city installed a .5 percent local option sales tax. Factors other than the tax appear to be the primary influence in sales. Convenience, customer service, overall pricing, loyalty, and product choice all play a factor in where people shop.

Increasingly, people are paying a local option sales tax, no matter where they shop. If people leave Austin because of the tax, they will find that the cities of Rochester, Owatonna, and Albert Lea also have the same tax.

Willmar, tax started 2006



Austin, tax started 2007



APPENDIX A.

Minnesota Local Sales & Use Tax Total Collections CY 2005-2013

| Local Entity | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|------------------------------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Albert Lea | | \$672,514 | \$1,193,643 | \$1,295,287 | \$1,302,397 | \$1,417,881 | \$1,385,185 | \$1,361,956 | \$1,371,727 |
| Austin | | | 824,839 | 1,306,244 | 1,415,665 | 1,521,493 | 1,602,890 | 1,654,987 | 1,626,125 |
| Baxter | | 269,460 | 1,907,480 | 1,817,395 | 1,814,425 | 1,812,195 | 1,842,188 | 2,003,212 | 2,120,411 |
| Bemidji | | 1,423,560 | 1,690,976 | 1,688,220 | 1,749,687 | 1,846,889 | 1,962,085 | 1,962,300 | 2,189,580 |
| Brainerd | | | 556,740 | 830,840 | 850,614 | 829,980 | 839,153 | 883,124 | 881,244 |
| Clearwater | | | | 16,142 | 143,050 | 170,377 | 301,999 | 182,010 | 188,439 |
| Cloquet | | | | | | | | | 695,762 |
| Duluth | | 11,398,159 | 12,225,979 | 12,194,936 | 11,641,832 | 12,084,658 | 12,708,709 | 13,068,224 | 13,685,071 |
| Fergus Falls | | | | | | | | 1,019,239 | 1,189,756 |
| Hermantown | \$1,153,669 | 1,137,678 | 1,193,037 | 1,109,705 | 1,127,223 | 1,134,116 | 1,169,932 | 1,224,434 | 2,089,558 |
| Hutchinson | | | | | | | | 1,193,556 | 1,432,169 |
| Lanesboro | | | | | | | | 47,126 | 79,416 |
| Mankato | 4,386,026 | 4,128,429 | 4,334,356 | 4,388,499 | 4,381,403 | 4,520,952 | 4,702,420 | 4,881,939 | 4,974,848 |
| Marshall | | | | | | | | | 894,350 |
| Medford | | | | | | | | | 81,810 |
| Minneapolis | 28,556,270 | 28,493,948 | 30,425,381 | 30,108,225 | 27,603,226 | 27,913,705 | 30,759,503 | 32,561,414 | 33,548,740 |
| New Ulm | 843,201 | 886,988 | 939,425 | 933,519 | 939,757 | 993,663 | 1,022,880 | 1,062,888 | 1,233,243 |
| North Mankato | | | | 49,057 | 393,426 | 463,065 | 488,382 | 568,365 | 614,733 |
| Owatonna | | | 1,240,622 | 1,946,356 | 2,092,829 | 1,886,147 | 1,224,809 | 15,330 | 7,459 |
| Proctor | 126,570 | 151,315 | 132,581 | 130,167 | 154,416 | 150,941 | 151,106 | 162,363 | 213,830 |
| Rochester | 8,732,500 | 9,255,831 | 9,833,630 | 9,482,871 | 9,635,634 | 9,319,670 | 9,658,017 | 10,071,132 | 10,428,422 |
| St. Cloud Area | 6,164,590 | 8,114,589 | 8,719,065 | 8,434,991 | 8,250,610 | 8,282,589 | 8,714,584 | 9,175,367 | 9,473,929 |
| St. Paul | 14,934,741 | 15,452,469 | 16,171,672 | 15,670,879 | 15,842,996 | 16,023,319 | 16,383,063 | 16,454,773 | 17,502,316 |
| Two Harbors | 240,134 | 265,108 | 270,767 | 254,739 | 229,402 | 265,545 | 311,437 | 284,653 | 270,934 |
| Willmar | | 1,475,634 | 1,794,419 | 1,751,563 | 1,733,787 | 1,753,486 | 1,870,799 | 2,064,924 | 429,176 |
| Worthington | | | | | 414,264 | 717,875 | 804,606 | 802,609 | 842,602 |
| Cook Co | 1,074,550 | 1,079,651 | 1,181,755 | 443,333 | 996 | 767,942 | 1,145,291 | 1,258,563 | 1,444,164 |
| Hennepin Co | | | 24,573,566 | 29,082,574 | 28,030,758 | 28,864,673 | 31,063,329 | 32,344,624 | 34,249,703 |
| Metro Area Transit | | | | 34,024,649 | 86,990,821 | 90,169,253 | 96,773,584 | 101,077,456 | 108,100,932 |

Source: Minnesota Department of Revenue, Tax Research Division, October 11, 2014

APPENDIX B.

Definitions of Terms

Gross Sales

Gross sales include taxable sales and exempt sales for businesses with sales and use tax permits. This is the most inclusive indicator of business activity for the reporting jurisdictions, but it can be misleading when used in comparisons. At times, commodity items (e.g., gasoline) that are not taxable can have large price variations, creating huge swings in gross sales.

Taxable Sales

Taxable sales are the number of sales subject to sales tax. Taxable sales exclude exempt items, items sold for resale, items sold for exempt purposes, and items sold to exempt organizations. For purposes of this study, taxable sales were the focus of the analysis. For more information on what is taxed in Minnesota, see "Minnesota Sales and Use Tax Instruction Booklet" available at http://www.revenue.state.mn.us/Forms_and_Instructions/sales_tax_booklet.pdf

Taxable Retail and Service Sales

In this report and other retail trade analysis reports written by the University of Minnesota Extension, the term "taxable retail and service sales" refer to the North American Industry Classification System (NAICS) numbers of 441 to 454 (retail) and 511 to 812 (most service industries) that are released by the Minnesota Department of Revenue for a geographic area.

Current and Constant Dollar Sales

Current dollar (or "nominal dollar") sales are sales reported by the state. No adjustment has been made for price inflation. In general, this measure of sales is not satisfactory for comparisons over long periods of time since it does not account for changes in population, inflation, or the state's economy. Constant dollar (or "real dollar") sales reflect changes in price inflation by adjusting current dollar sales with the Consumer Price Index (CPI). Constant dollar sales indicate the real sales level with respect to a base year. This is a more realistic method of evaluating sales over time than current dollar comparisons, but it still does not take into consideration changes in population or the state's economy.

Number of Businesses

The number of sales and use tax permit holders who filed one or more tax returns for the year.

Index of Income

This index provides a relative measure of income, calculated by dividing local per capita income by state per capita income. The base is 1.00. For example, an index of income of 1.20 indicates that per capita income in the area is 20 percent above the state average.

Potential Sales

Potential sales are an estimate of the amount of money that is spent on retail goods and services by residents of a county. It is the product of county population, state per capita sales, and the index of income. The potential sales concept for counties is similar to the expected sales calculations for cities. Potential sales, however, do not utilize a measure of average pulling power (like the typical pull factor that is used in the expected sales equation). Since a county is a relatively large region within which retail business takes place, counties are compared without adjustments for trade area size.

Actual Sales

For this study, MN Revenue's 2012 sales data for Crow Wing County provides the actual sales numbers used.

Variance between Actual and Potential Sales: The variance between actual and expected sales is how much retail sales differ from the "norm" (i.e., the amount above or below the standard established by the expected sales formula). When actual sales exceed expected sales, the county has a "surplus" of retail sales. When actual sales fall short of expected sales, the county has a retail sales "leakage". Discrepancies between expected and actual sales occur for a variety of reasons. For this study, we use potential sales per merchandise group to create a first-cut estimate of permanent county residents' purchase activities.

Cautions

Gross Sales

Gross sales are a comprehensive measure of business activity, but it should be noted the numbers in this report are self-reported by holders of sales and use tax reports. Furthermore, the gross sales are not audited by the State of Minnesota. It is believed the gross sales figures are generally reliable, but there is the possibility of distortions, especially in smaller cities where misreporting may have occurred.

Misclassification

Holders of sales and use tax permits select the North American Industry Classification System (NAICS) category that best fits their business. Regardless of who makes this classification, errors are occasionally made. Also, sometimes a business will start out as one type of business but may evolve over time to a considerably different type of business. Misclassifications can distort sales among business categories, especially in smaller cities. For example, a furniture store that is classified as a general merchandise store will under-report sales in the furniture store category and over-report sales in the general merchandise category.

Suppressed Data

The sales data for merchandise categories that have less than four reporting firms are not reported. This is a measure taken by most states to protect the confidentiality of sales tax permit holders. The sales for suppressed retail categories are placed into the miscellaneous retail category and are included in total sales. The sales for suppressed service categories are placed into the NAICS 999 category and are not included in total sales of a typical retail trade analysis. However, for this report of Crow Wing County, all taxable sales, including NAICS 999, are included for the purposes of calculating the amount of special taxes collected.

Consolidated Reporting

Vendors with more than one location in Minnesota have the option of filing a separate return for each location or filing one consolidated return for all locations. The consolidated return shows sales made, tax due, and location by city and county for each business. Data for the establishments of consolidated filers are combined with data for single-location filers to produce the figures in this report. Occasionally, consolidated reports may not be properly deconstructed and all sales for a company may be reported for one town or city. Whenever misreporting is discovered, contacts are made with the Minnesota Revenue Department to clarify the situation.

APPENDIX C.

State of Minnesota Per Capita Taxable Retail Sales & Threshold Levels for Selected Goods and Services 2012

Threshold level refers to the number of people per business, which can be used as a general guide for determining the "critical mass" necessary to support a business. These are broad averages for the state as a whole and do not reflect differences in income, tourism, agglomeration, establishment, etc. Further, the business counts are based on the number of sales tax returns filed and are converted to "full-time equivalents." Multiplying people per business by sales per capita yields average sales per firm. In addition to state averages, averages for the non-metropolitan regions were calculated by excluding the seven county Minneapolis-St. Paul metropolitan region.

| Business Activity / Store Type NAICS | People Per Business | | Sales Per Capita | | |
|--|---------------------|-----------|-------------------|-------------------|------------|
| | State | Non-Metro | State | Non-Metro | Crow Wing |
| RETAIL TRADE | | | | | |
| 441 Vehicles, Parts | 1,988 | 1,436 | \$399.07 | \$401.26 | \$799.34 |
| 442 Furniture Stores | 2,963 | 2,881 | \$234.55 | \$163.15 | \$200.22 |
| 443 Electronics | 3,824 | 3,942 | \$272.95 | \$133.34 | \$313.34 |
| 444 Building Materials | 2,623 | 1,758 | \$877.52 | \$968.84 | \$1,871.56 |
| 445 Food and Beverage Stores | 1,556 | 1,355 | \$609.76 | \$510.66 | \$708.43 |
| 446 Health, Personal Stores | 3,278 | 3,351 | \$117.54 | \$76.56 | \$94.61 |
| 447 Gas/Convenience Stores | 2,654 | 1,946 | \$191.84 | \$232.71 | \$277.90 |
| 448 Clothing & Accessory Stores | 1,550 | 1,789 | \$175.36 | \$86.88 | \$116.06 |
| 451 Leisure Goods | 1,473 | 1,294 | \$237.80 | \$169.30 | \$271.28 |
| 452 General Merchandise | 4,917 | 3,602 | \$1,043.06 | \$1,106.53 | \$2,134.71 |
| 453 Miscellaneous Merchandise | 478 | 404 | \$289.45 | \$211.45 | \$341.40 |
| 454 Non-store Retail | 957 | 912 | \$92.00 | \$85.27 | \$80.96 |
| Retail Total | | | \$4,540.91 | \$4,145.94 | \$7,210.70 |
| INFORMATION | | | | | |
| 511 Publishing Industry | 10,486 | 12,947 | \$4.18 | \$1.47 | |
| 512 Movie & Recording Industry | 12,814 | 20,672 | \$30.41 | \$20.59 | |
| 515 Broadcasting | 44,372 | 31,948 | \$11.58 | \$6.87 | |
| 516 Info -Internet Publ/Brcst | 214,759 | 307,496 | \$0.02 | \$0.02 | |
| 517 Telecommunications | 9,419 | 8,692 | \$363.92 | \$306.38 | |
| 518 Internet Service | 12,286 | 23,207 | \$17.62 | \$1.31 | |
| 519 Other Information Services | 4,894 | 5,157 | \$93.30 | \$41.17 | |
| FINANCE AND INSURANCE | | | | | |
| 522 Credit Intermediation | 8,337 | 6,631 | \$26.76 | \$6.06 | |
| 523 Securities, Commodities | 24,294 | 39,677 | \$2.09 | \$0.65 | |
| 524 Insurance Carriers | 11,697 | 17,083 | \$0.98 | \$0.72 | |
| 525 Funds, Trusts | 178,966 | 189,229 | \$0.43 | \$0.57 | |
| REAL ESTATE AND RENTAL AND LEASING | | | | | |
| 531 Real Estate | 2,921 | 3,790 | \$31.12 | \$24.20 | |
| 532 Rental, Leasing Services | 3,813 | 3,565 | \$142.12 | \$55.49 | |
| 533 Lessors Nonfinancial Assets | 412,998 | 351,424 | \$0.35 | \$0.62 | |
| PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES | | | | | |
| 541 Prof, Scientific, Technical Services | 505 | 766 | \$160.43 | \$71.53 | |
| 551 Mgmt Of Companies | 29,179 | 49,199 | \$30.36 | \$4.31 | |
| ADMINISTRATIVE & SUPPORT; WASTE MGMT & REMEDIATION SVCS | | | | | |
| 561 Admin, Support Services | 576 | 610 | \$16.57 | \$127.63 | |
| 562 Waste Mgmt, Remediation | 13,422 | 9,354 | \$14.38 | \$1.34 | |
| EDUCATIONAL SVCS; HEALTH & SOCIAL ASSISTANCE | | | | | |
| 611 Educational Services | 4,616 | 4,881 | \$16.57 | \$16.09 | |
| 621 Health -Ambulatory Care | 1,152 | 1,423 | \$14.38 | \$9.92 | |
| 622 Health -Hospitals | 36,774 | 25,361 | \$14.55 | \$14.35 | |
| 623 Health -Nursing, Residential Care | 12,544 | 8,945 | \$2.33 | \$2.49 | |
| 624 Health -Social Assistance | 14,831 | 15,279 | \$2.75 | \$3.84 | |
| ARTS, ENTERTAINMENT & RECREATION | | | | | |
| 711 Performing Art, Spectator Sports | 2,724 | 3,237 | \$57.97 | \$10.44 | |
| 712 Museums, Historical Sites | 32,539 | 21,770 | \$4.33 | \$1.32 | |
| 713 Amusement, Gambling, Recr | 2,458 | 1,943 | \$297.31 | \$138.17 | \$172.25 |
| ACCOMMODATION & FOOD SERVICES | | | | | |
| 721 Accommodation | 2,158 | 1,204 | \$330.30 | \$317.62 | \$982.43 |
| 722 Food Services, Drinking Places | 481 | 458 | \$1,401.45 | \$1,046.42 | \$1,573.48 |
| OTHER SERVICES | | | | | |
| 811 Repair, Maintenance | 628 | 453 | \$219.31 | \$232.08 | \$203.51 |
| 812 Personal, Laundry Service | 649 | 559 | \$137.49 | \$49.88 | \$84.33 |
| TOTAL RETAIL AND SERVICES | | | \$9,669.66 | \$6,766.64 | |

D. 5.

MEMO TO: City Council

FROM: Mayor Nevin

DATE: April 2, 2019

SUBJECT: Special Committee Appointment

I hereby recommend the following appointment:

City Tax Committee

Leah Heggerston



CITY OF CROSSLAKE

APPLICATION FOR APPOINTMENT TO CITY BOARD OR COMMISSION

PERSONAL INFORMATION

Name: Last Heagervston First Leah

Address: _____

Phone: (H) _____ (W) _____ (Cell) _____

Occupation: Business Owner Employer: Land Use Solutions

Email Address: _____

Are you a Crosslake resident or property owner? ☒ Yes ☐ No If yes, ☐ Seasonal ☐ Permanent

If yes, how long have you been a Crosslake resident or property owner? 5 yrs

☐ Please check this box if you are currently on a board or commission and wish to be considered for reappointment. Please note below the current board or commission you are currently serving.

Please rank in order which of the following boards and commissions you are interested in serving on:

- _____ Planning and Zoning Commission (Crosslake residency or property ownership required)
- _____ Economic Development Authority (Crosslake residency or property ownership required)
- _____ Public Works/Cemetery/Sewer Commission (Crosslake residency or property ownership required)
- _____ Parks and Recreation/Library Commission (Crosslake residency or property ownership not required)
- _____ 6-Month Term Water Quality/Sewer Committee
- _____ 6-Month Term Emergency Services Building Needs Committee

Why are you interested in being appointed to a City advisory board or commission?

Tax Advisory Commission is
a good idea

What strengths and abilities would you bring to the board or commission? Please include any education and experience that would assist you in serving on a board or commission.

I am very familiar
w/ the city, comp plan creation,
grants + volunteer

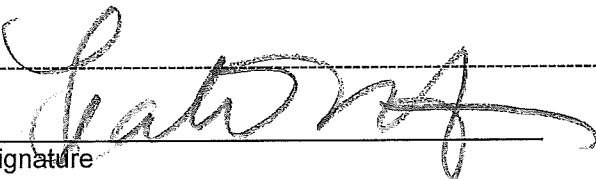
What are the most important issues facing our community over the next several years? What do you think the role of your board or commission should be in addressing those issues?

Lots of suggested
projects that need
city funds (over)

Attendance: Are you aware of the importance of regular meeting attendance, including the time commitment involved in preparing for meetings, and do you feel you have the time available to be an active participant? ☒ Yes ☐ No
Comments:

POTENTIAL CONFLICTS

Conflicts of Interest may arise by the participation in any activity, recommended action, or decision from which you receive or could potentially receive direct or indirect personal financial gain. In accordance with this definition, do you have any legal or equitable interest in any business which could be construed as a conflict of interest? ☐ Yes ☒ No
If yes, please explain:

Signature  Date 3 20 19

Note: The selection process will vary according to the number of applications and vacancies.

THANK YOU FOR YOUR INTEREST IN SERVING ON A CITY BOARD OR COMMISSION!

Please return application to:
City of Crosslake
37028 County Road 66
Crosslake, MN 56442
218-692-2688 Phone
218-692-2687 Fax

DATA PRACTICES ADVISORY

We are required to provide the following information to you. Under Minnesota law, some of the information requested above is public information, which must be provided to anyone who requests it. Some of it is classified as private information, which is not generally available to the public. However, all of the information will be used by the City Council in determining whether you should be appointed to a Board or Commission. Therefore, the information will be provided to the City Council in a public forum and will be reviewed in public. It will therefore be part of the public record, which will be available to anyone. Failure to provide the requested information may result in your not being considered for appointment. If you have concerns about providing any of the requested information, please contact City Hall at 218-692-2688.

E. 1.

MEMO TO: City Council

FROM: City Clerk Char Nelson

DATE: April 2, 2019

SUBJECT: Record Retention Schedule

The City of Crosslake adopted the State's Record Retention Schedule in 1994. This schedule is a plan for the management of City records. It lists the names of the records and how long they should be kept. The purpose of a retention schedule is to provide continuing authority to dispose of records. The City is also required to keep a log of destroyed files and the date of destruction.

The retention period of video recordings of public meetings is 3 months after the minutes of that meeting are approved. The approved minutes are the official record of the meeting, not the video recording.

I am requesting permission to destroy video recordings of public meetings in accordance with the record retention schedule adopted by the City.

E.
Z.

MEMO TO: City Council

FROM: City Clerk Char Nelson

DATE: April 2, 2019

SUBJECT: Charge for Copies of DVD's

The City Council approved the 2019 Fee Schedule on 12/10/18. The charge for a DVD copy of a public meeting is \$10. I have a data request from Mayor Nevin to make a copy of every video recording of every meeting where he was in attendance either as council member or mayor. Mayor Nevin would like to have the fee waived. So far there are approximately 65 DVD's that would need to be copied.

A motion is requested to waive the fee.

E.
3.

MEMO TO: City Council

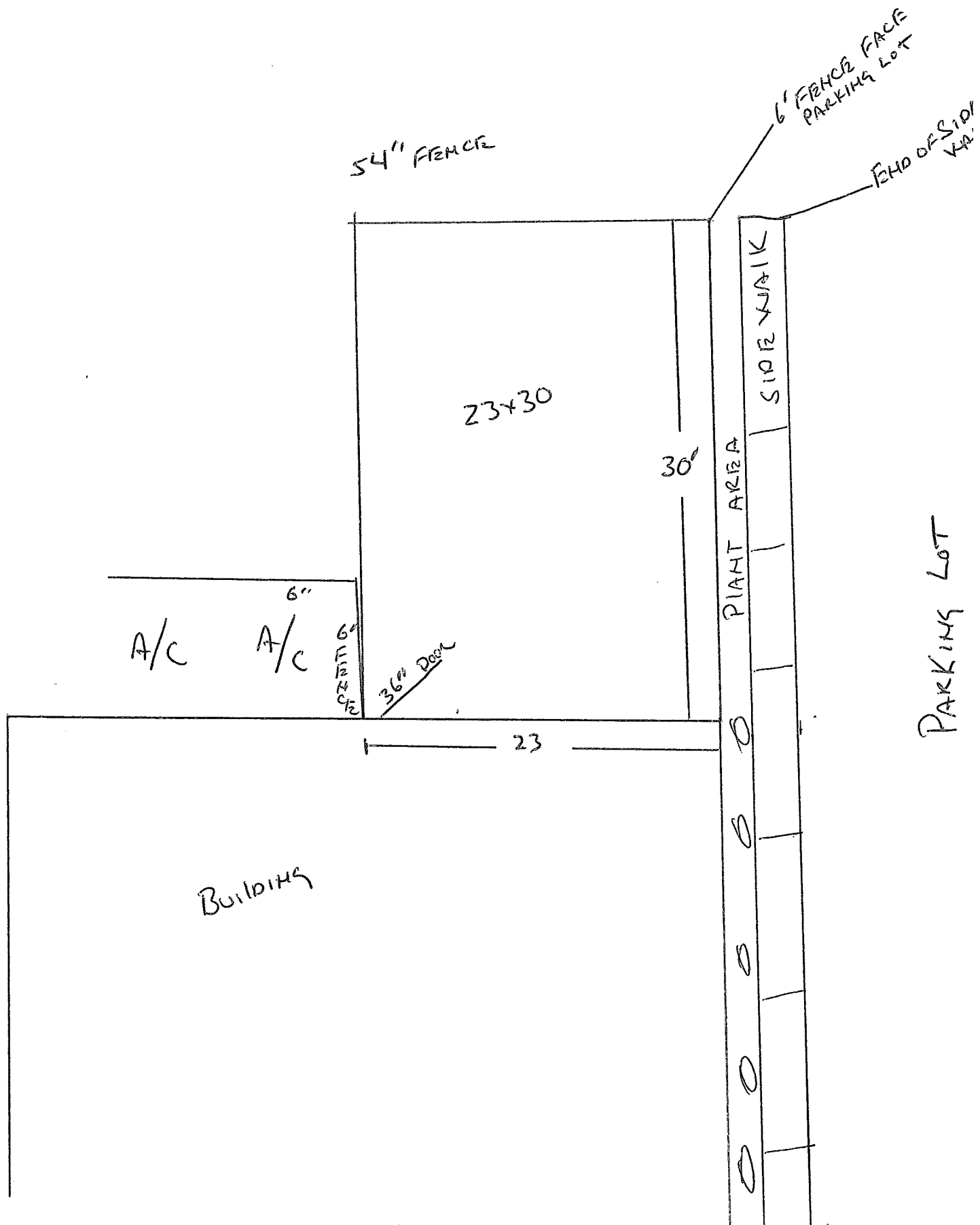
FROM: City Clerk Char Nelson

DATE: April 2, 2019

SUBJECT: Request from American Legion to Add Outdoor Patio

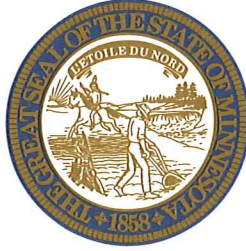
The American Legion has requested permission to add an outdoor patio to the east end of the existing building. The patio will be surrounded by a 54" fence which will be contiguous to the building. The only entrance to the patio will be from inside the building. The Legion will work with Planning and Zoning regarding land use requirements.

Council approval is requested in accordance with liquor licensing requirements.



E. 5.

Jerry Hertaus
State Representative
District 33A



Minnesota House of Representatives

March 8, 2019

Mr Mike Lyonais
City Administrator
City of Cross Lake
37028 County Road 66
Cross Lake, MN 56442

Re: New Legislative Initiative to Reform Local Government Aid (LGA) Formula

Dear City Administrator Lyonais,

I am writing to you for the purpose of informing you of a new legislative effort that I have chief authored to include every city in Minnesota to receive an allocation of dollars resulting from a newly reformed formula. Briefly, H.F. 2031 fully funds the Governor's budget proposal of a \$ 30 million dollar increase in LGA funding but additionally creates a 2% set aside of the entire LGA appropriation reserved for cities that do not qualify for LGA under the current formula. This proposed change will make sure that going forward no Minnesota city will ever be off the formula into the future. If adopted, as proposed, no city will experience a decrease in aid from the current formula unless the total appropriation might be reduced in the future. On the other hand, the 95 cities in Minnesota not currently receiving LGA would always remain on formula.

If adopted and passed into law, the current proposed language of H.F. 2031 would result in an increased LGA appropriation of \$77,785 for the city of Cross Lake. The alternative formula change in H.F 2031 would incorporate two components of formula aid creating a new eligibility for the current cities not receiving LGA. They are comprised of base aid distribution and per/capita aid distribution.

I would appreciate your administrative support for this legislation by receiving a letter from you on letterhead either by mail or email to this office as soon as possible. In the spirit of "One Minnesota" it is time that we recognize that all cities have economic challenges and needs. The current 95 cities represent 20% of the state's population. Setting aside 2% of the LGA appropriation as an alternative formula for communities off formula is a fair compromise to the current formula.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jerry Hertaus".

Rep. Jerry Hertaus
Property Tax Committee, Republican Lead
House District 33A





E. 6.

March 18, 2019

City of Crosslake
Char Nelson, Clerk
City Hall
37028 County Road 66
Crosslake, MN 56442

Re: SAP 018-636-018
Early Notification Letter - Parcel 4, 5, 6

Dear Ms. Nelson:

Crow Wing County is nearing the completion of determining final construction limits for the reconstruction of County State Aid Highway (CSAH) 36 from CSAH 3 to 0.72 miles north east in the city of Crosslake. The top priority of the project is to increase safety on the corridor and correct existing deficiencies while preserving the unique natural characteristics of the area. The road corridor will consist of a 100 foot right of way width or 50 feet each side of the new highway centerline in most areas. The finished roadway will consist of two 12-foot paved driving lanes and 6-foot paved shoulders. Clearing of trees is planned to begin after November 1, 2019 with road construction to begin in the Spring of 2020.

Construction of the improvements will require that the County purchase right of way and/or temporary construction easements from your property. One of the initial steps in the right of way acquisition process includes the completion of property valuations of the area required for the improvements. The valuation establishes an estimate of the fair market value of the property required to construct the improvements. Crow Wing County will prepare a Minimum Damage Acquisition (MDA) valuation of your property. This MDA valuation is used when the estimated acquisition is under \$25,000. Crow Wing County personnel will begin staking the proposed construction limits on your property as soon as weather conditions allow (April 1-15) after which you will be given the opportunity to meet with County Staff to review the impacts to your property before the MDA is prepared, if you so choose. Please contact me or Jordan Larson via email or by phone to schedule a meeting between April 15-April 26.

Enclosed is an "Acquisition Information for Property Owners" brochure. This brochure is to inform you of your rights under Minnesota law and to provide a summary of the acquisition process.

Thank you for your time and attention to this matter.

Sincerely,


Mark Melby
Engineering Coordinator
Mark.Melby@crowwing.us
218-839-6207


Jordan Larson
Project Manager
Jordan.larson@crowwing.us
218-822-2691

Enclosure

Our Vision: Being Minnesota's favorite place.
Our Mission: Serve well. Deliver value. Drive results.
Our Values: Be responsible. Treat people right. Build a better future.



STATE AID FOR LOCAL TRANSPORTATION ACQUISITION INFORMATION FOR PROPERTY OWNERS

ACQUISITION INFORMATION FOR PROPERTY OWNERS

A primary responsibility of the County Highway Department is the administration, planning, construction, maintenance, and safety control of the County highway system.

In carrying out this responsibility the acquisition of privately owned real property is sometimes necessary. The purpose of this brochure is to inform those individuals whose land must be acquired, of their rights under Minnesota law and to provide information about the acquisition process.

Under Minnesota law, the County may acquire property by gift, direct purchase, or eminent domain proceedings.

EARLY CONTACT

Before the County is in a position to acquire your property, you will be notified that a survey crew will be entering your land to obtain information for the development of the proposed improvement.

A field title agent may contact you to learn the nature and interest of involved parties in the land, if necessary.

DETERMINATION OF JUST COMPENSATION

A valuation of your real property will be made before negotiations are started. (Real property is defined as the rights and interests possessed in land and generally whatever is erected, or growing upon, or affixed to, land.) You, or a representative you designate, will be given an opportunity to accompany the appraiser on his/her inspection of your property. This provides you an opportunity to point out any unusual or hidden features your property may possess.

In preparing the appraisal, the appraiser may not consider an increase or decrease in the value of your property, prior to the date of valuation, which results from the highway project or the likelihood that your property will be acquired for the project. However, any physical deterioration within your reasonable control will be considered in the valuation of your property.

The valuation is based primarily on studies of recent sales of property in the vicinity of your property.

The County will review the completed valuation(s). Based on this review, the County will establish the amount it believes to be just compensation to be offered for the property.

DIRECT PURCHASE

The County will make a prompt offer to purchase the property for the full amount it has determined to be just compensation. A written statement will be provided to you which will include the amount offered and an explanation of the basis for determining this amount. In cases where only a part of the property is to be acquired, the statement will separate the amount of compensation to be paid for the property being acquired and the amount (if any) for damages to the remainder. If the acquisition leaves you with an uneconomic remnant, the County must offer to purchase it.



STATE AID FOR LOCAL TRANSPORTATION ACQUISITION INFORMATION FOR PROPERTY OWNERS

The County will not take any action that would coerce you into accepting its offer. Prohibited actions include advancing the time of condemnation, deferring negotiations or condemnation, or postponing the deposit of funds in court for your use.

You will have 60 days to consider the offer. To aid in your decision you may wish to secure your own appraisal. Minnesota law provides for reimbursement by the County in an amount not to exceed \$1,500.00 for the actual cost of an appraisal of property acquired by direct purchase.

Reimbursement cannot be made, however, until your property is acquired.

If you elect to accept the offer, you will be asked to sign instruments granting the County the right to purchase your property. The County will at its own expense furnish all documents necessary to complete the sale, make the necessary examination of title, and record the instruments of conveyance.

After the documents have been recorded, payment will be processed. If there is a mortgage and all or a major portion of the property is being acquired, a separate check payable to the mortgagee will be drawn for the amount of the balance on the mortgage plus interest to the date of payment. When the checks are ready for delivery, one check will be mailed to the mortgagee, who will in turn give the County a satisfaction of mortgage to be recorded. The check for the amount of the balance due you will then be mailed.

If only a part of your property is to be acquired, the County may ask for a partial release of the mortgage. The check will be mailed to you; you and your mortgagee must then agree on a distribution of the money. Any fee charged by the mortgagee for issuing a partial release or a prepayment penalty must be borne by you. When your property is acquired you will be furnished a claim form in which you may request reimbursement for fees charged by your mortgagee for a partial release or prepayment penalty. In some cases, the county will pass these fees directly to the mortgagee.

If all or a major portion of your property is being acquired, it will be necessary that all current and delinquent real estate taxes, as well as all special assessments, be paid in full. If only a small portion of your property is being acquired, any delinquent taxes must be paid, although in some instances the County may be able to record the documents notwithstanding current real estate taxes due. The County can advise you on payment of taxes due. The County will make every reasonable effort to avoid litigation by acquiring your property through direct negotiation.

POSSESSION

If you must move because your home has been acquired, or if you must relocate your business or farm operation because of the acquisition of your property, you will be given at least 90 days written advance notice of the date by which you are required to move. If you have to move from your home, a decent, safe and sanitary replacement dwelling must be available to you, on a nondiscriminatory basis, prior to your displacement.

You are not required to surrender possession of your property until:

1. You have been paid the agreed purchase price, or
2. A deposit has been made with the court, for your benefit, in an amount not less than the City/County approved appraisal, or the amount of the award of compensation in a condemnation proceeding. This deposit can be withdrawn.



STATE AID FOR LOCAL TRANSPORTATION ACQUISITION INFORMATION FOR PROPERTY OWNERS

Once the County has acquired your property, it may decide to rent it, subject to termination on short notice. The amount of rent charged you, or another tenant, will not exceed the fair rental value of the property to a short-term occupier.

DONATIONS

You may make a gift or donation of the property, or any part of it, or of any of the compensation paid for it, to the County.

You have the right to receive just compensation for the acquisition of the property if it is desired.

You are also entitled to have an appraisal made of the property along with an offer of just compensation.

However, you may release the County from either or both of the obligations. It is your option.

CONDEMNATION

If agreement cannot be reached on the purchase of your property the County will acquire your property by the exercise of the power of eminent domain. If a situation such as this does occur, the County will institute formal condemnation proceedings.

Under eminent domain procedures, the court appointed commissioners may, in their discretion, allow reasonable appraisal fees not to exceed \$1,500 for single or two family residential property or \$5,000 for other properties (See [M.S. 117.085](#)).

BUILDINGS, STRUCTURES AND IMPROVEMENTS - SINGLE OWNERSHIP

When the County obtains an interest in your land, it must acquire at least an equal interest in any buildings, structures or improvements located on the acquired land, if they are required to be removed or if the highway project will adversely affect them.

TENANT-OWNED BUILDINGS, STRUCTURES AND IMPROVEMENTS

The County is required to pay for property as if it were in a single ownership, and the contributory value of a tenant's improvements will be paid. In other words, if you are a tenant who owns a building, structure or improvement on land required for public purposes, the offer made by the County to the landowner will include either the fair market value which your building, structure or improvement contributes to the real property or the fair market value of the building, structure or improvement for removal from the real property, whichever is greater. As a tenant owning any buildings, structures or improvements on real property you must reach agreement with the landowner as to your share of the settlement.

REIMBURSEMENT OF LITIGATION EXPENSES

If any one of the three following conditions exist, the County must reimburse you for your reasonable costs, disbursements, and expenses, including reasonable attorney, appraisal, and engineering fees which you have actually incurred. Such litigation expenses are reimbursable only under these conditions:

1. If the County starts a condemnation action, but the court decides that the County does not have authority to acquire your property by condemnation, or



STATE AID FOR LOCAL TRANSPORTATION ACQUISITION INFORMATION FOR PROPERTY OWNERS

2. If the County starts a condemnation action and abandons it, or
3. If you, as owner, successfully maintain an inverse condemnation proceeding. (Inverse condemnation is a legal process by which an owner brings suit against the County to prove that they have taken compensable property rights without payment of just compensation).

REIMBURSEMENT OF INCIDENTAL EXPENSES

You are entitled to be reimbursed for fair and reasonable expenses you necessarily incurred for:

1. Recording fees, transfer taxes, and similar expenses incidental to conveying your real property to the acquiring agency.
2. Penalty costs for prepayment of any pre-existing, recorded mortgage, entered into in good faith, encumbering your property.
3. The pro-rata portion of prepaid real property taxes that can be reimbursed in accordance with state law.

APPEALS

You may file a written appeal with the County in any case in which you believe that we have failed to properly determine your eligibility for, or the amount of, a payment required for those expenses incidental to transfer of title to us or certain litigation expenses as mentioned above. The County shall consider all written appeals, regardless of form.

In filing an appeal you have the right to be represented by legal counsel or other representative in connection with the appeal, but solely at your own expense. In making an appeal you shall be permitted to inspect and copy all materials pertinent to the appeal, except materials that are classified as confidential by the County. Reasonable conditions may be imposed upon right to inspect, consistent with applicable laws.

SUMMARY AND CONCLUSION

What is stated here is brief and general. If you desire more information, you may request assistance from the County Engineer.

County Engineer: Timothy Bray

Address: 16589 County Road 142, Brainerd, MN 56401

Telephone No: 218-824-1110 or Toll Free 1-866-824-1110



E.
7.

March 25, 2019

Crosslake City Hall
Attn: Charlene Nelson
37028 Co Rd 66
Crosslake, MN 56442

Re: SAP 18-636-018
CSAH 36 Project Approval

Dear Ms. Nelson,

Our department is currently working on the final plans for the above referenced project. Plans for grading, bituminous surfacing, drainage improvements, and bridge improvements are nearly complete and construction is scheduled to take place in the spring/summer of 2020.

As this project is located within the city limits of Crosslake, it is appropriate and necessary to receive your support for this project. Enclosed, please find a resolution that we are requesting the City of Crosslake to act upon at its next council meeting and supply this office with a certified copy of such. If you would like a representative from the County Highway Department present at the appropriate council meeting, or have concerns relating to the project, please contact me at the number listed below.

Sincerely,


Jordan D. Larson
Staff Engineer/Project Manager

EN: City Resolution
SAP 018-636-018 Plan

Timothy V. Bray, P.E. County Engineer
Robert Hall, P.E. Assistant County Engineer
Highway Department
16589 County Road 142
Brainerd, MN 56401

Our Vision: Being Minnesota's favorite place.
Our Mission: Serve well. Deliver value. Drive results.
Our Values: Be responsible. Treat people right. Build a better future.

Office: (218) 824-1110
Fax: (218) 824-1111
www.crowwing.us

**RESOLUTION NO. 19-_____
CITY OF CROSSLAKE
COUNTY OF CROW WING
STATE OF MINNESOTA**

**RESOLUTION APPROVING COUNTY PROJECT WITHIN MUNICIPAL
CORPORATE LIMITS**

WHEREAS, plans for Project No. S.A.P. 018-636-018 showing proposed Alignments, Profiles, Bituminous Surfacing, Drainage Improvements, and Bridge Improvements of County State-Aid Highway No.36 within the limits of the City of Crosslake as a County Project have been prepared and presented to the City of Crosslake.

NOW, THEREFORE, BE IT RESOLVED: That said plans be in all things approved.

Dated this 8th, day of April, 2019.

David Nevin, Mayor

CERTIFICATION

I hereby certify that the foregoing Resolution is a true and correct copy of a resolution presented to and adopted by the City Council of Crosslake at a meeting therefore held in the City of Crosslake, Minnesota, on the 8th day of April, 2019, as disclosed by the records of said City in my possession.

Charlene Nelson, City Clerk

(Seal)

League of Minnesota Cities Legislative Action Alert

You are receiving this message as a mayor, councilmember, city administrator, public works director or city engineer who may support a League initiative aimed at securing street improvement district authority.

We need your help! Please submit letters of support to the authors of this legislation and copy the League of Minnesota Cities. The opposition has aggressively lobbied against advancing this bill, and your support is essential to keeping the bill viable in 2019.

Bottom Line

HF 1095 (Rep. Steve Elkins, DFL-Bloomington) and SF 1271 (Sen. Dave Senjem, R-Rochester) is legislation that would allow cities to create street improvement districts. This authority would allow cities to collect fees from property owners within a district to fund municipal street maintenance, construction, reconstruction, and facility upgrades. If enacted, this legislation would provide cities with an additional tool to build and maintain city streets. The bill's chief authors have been bombarded with opposition by 20 groups ranging from the Minnesota Auto Dealers Association, to the Minnesota Retailers Association, to the Minnesota Trucking Association. The opposition claims cities do not need another tool for funding street improvements, and that city councils will find ways to abuse new authority.

The bill's authors need your immediate support!

Please send letters AND emails of support to the authors (using both methods will ensure delivery) and copy your legislators and the League.

Send to:

Your legislators

Senator Dave Senjem
3401 Minnesota Senate Building
95 University Avenue W.
St. Paul, MN 55155
sen.david.senjem@senate.mn

Representative Steve Elkins
515 State Office Building
100 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155
rep.steve.elkins@house.mn

Anne Finn (email only)
League of Minnesota Cities
afinn@lmc.org

Some Key Points:

- Start by thanking the authors for carrying this important legislation and share one or two reasons why your city supports the bill.
- Existing funding mechanisms for street maintenance and reconstruction are inadequate. Special assessments can be onerous to property owners and are difficult to implement for some cities.
- Municipal state aid (MSA) is limited to cities over 5,000 population--148 of 853 cities in Minnesota--and cannot be applied to more than 20% of a MSA city's lane miles. Existing MSA is not keeping up with needs on the MSA system.

- This is enabling legislation. No city would be required to create a municipal street improvement district.
- This authority would provide a funding mechanism that is fair. It establishes a clear relationship between who pays fees and where projects occur, but stops short of the benefit test that sometimes makes special assessments vulnerable to legal challenges. It also does not prohibit cities from collecting fees from tax exempt properties within a district.
- This tool allows cities to perform maintenance and reconstruction on schedule. Timely maintenance is essential to preserving streets and thereby protecting taxpayer investments.
- This tool would allow property owners to fund expensive projects by paying relatively small fees over time. The tool could be used to mitigate or eliminate the need for special assessments.

Thank you for your help in contacting legislators on this very important issue.

If you have questions on this bill, please contact Anne Finn at afinn@lmc.org or (651) 281-1263.

To unsubscribe from receiving all action alerts during session, please email liaison@lmc.org with the words "unsubscribe from action alerts" in the subject line.

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March 19, 2019

Via Email and U.S. Mail

Senator Dave Senjem
3401 Minnesota Senate Building
95 University Avenue W.
St. Paul, MN 55155

Representative Steve Elkins
515 State Office Building
100 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155

RE: HF 1095 and SF 1271

Dear Senator Senjem and Representative Elkins:

Thank you for initiating the above legislation that will assist our community, and many other small Cities, with an alternate means of funding much needed local street improvements. Our community has struggled with determining a fair and equitable method of assessment for several years because of the wide variation of types of property, valuation, and perceived benefit. In greater Minnesota, most small Cities such as ours are less than 5,000 population resulting in no Municipal State-Aid. Yet, our community is the size of a full township with over 50 miles of public roadway to maintain. We are quite aware that regular maintenance is necessary to prolong the investments made in our local transportation systems; however, due in large part to the difficulty in determining the monetary value of the benefit to special assess properties, pavement maintenance projects are often cans kicked down the proverbial road by each successive City Council. As the roadways deteriorate beyond the point of investing more crack sealer and pothole material into them, a much more expensive reconstruction project becomes inevitable. This leads to financing and budgeting dilemmas as these expensive projects must somehow be programmed into the City's revenue stream which is usually insufficient. A street improvement district approach would enable our community to plan and budget more effectively and complete these projects in a more orderly manner without the consternation, appeals, and inequities posed by special assessments. Thank you once again. We hope this legislation will be passed.

Regards,

City of _____

-Name-
Mayor

E.9.

MEMO TO: City Council

FROM: City Clerk Char Nelson

DATE: April 2, 2019

SUBJECT: Small Cell Wireless Facility Policy

Attached is a draft policy to regulate small cell wireless facilities within the City of Crosslake. If the City fails to adopt small cell aesthetic requirements by April 15th, we may lose the ability to impose such standards.

The FCC Order addressing the deployment of small wireless facilities became effective on January 14, 2019. While the order preempts some local control over small wireless facilities, the FCC concluded that aesthetic requirements are not preempted “if they are (1) reasonable, (2) no more burdensome than those applied to other types of infrastructure deployments, and (3) objective and published in advance.”

A city can determine how to publish its aesthetic requirements. Most cities are publishing their aesthetic requirements on their city website.

Staff is requesting that a \$500 permit fee for new small cell wireless facilities and a \$500 fee to add additional antennas to existing towers be added to the 2019 Fee Schedule.

**CITY OF CROSSLAKE
SMALL CELL WIRELESS FACILITY POLICY**

**City of Crosslake Aesthetic Requirements for Street Light Fixtures, Poles, and/or Antennas
Installed in Conjunction with Small Cell Wireless Facility Equipment**

All street light fixtures, poles and/or antennas installed in conjunction with small cell wireless facility equipment within the City of Crosslake shall be reviewed and approved by the Director of Public Works and/or City Administrator prior to installation. This includes approval of wireless facility equipment installed on City owned street lights, as well as privately owned street lights, and street lights owned by Xcel Energy and Crow Wing Power.

A small cell wireless facility permit and associated fee per fixture, pole, or antenna shall be required for installations within the public right of way and collocation agreements are required for each small cell wireless facility proposed on City of Crosslake owned infrastructure.

Street light fixtures and poles installed to accommodate small cell wireless facility equipment shall be uniform and consistent in both color and appearance with existing City of Crosslake street light infrastructure. When a permit application is received, the City shall work with the applicant to provide information on the type of pole, fixture, mounting, and base desired for requested location(s). The applicant shall be required to furnish a replacement pole as deemed necessary by the City where the requirements as such shall be identified in the collocation agreement.

The City of Crosslake shall not allow small cell wireless facility equipment to be installed on City owned and maintained decorative street lights.

The City of Crosslake reserves the right to reject any street light fixture proposed to be City owned and maintained and installed in conjunction with small cell wireless facility equipment based solely on appearance and consistency with existing City owned equipment and maintenance capabilities.

Document Date: April 8, 2019



City of Crosslake, Minnesota
FIRE DEPARTMENT

F.I.a.

April 2019

Memo

RE: March Fire Department Training / Activities

To: Mayor, City Council Members

Training:

March 1 – 2, 2019: North Memorial EMS Conference (Chase, Wannebo, Kosloski)

March 6, 2019: EMS Quarterly Training (Trauma – Backboarding) (Department)

March 9, 2019: NFPA 1403 Live Burn Training – Deerwood (Reed Nelson)

March 13, 2019: Incident Command Training (Department)

March 26, 2019: Drone Team Training (Lohmiller, Gallaway, Benzer)

March 27, 2019: Fire Behavior / Flow Path Training (Department)

Activities:

March: Station Check was implemented for Truck Checks / Inventory (Benzer)

March: Work on IAP for Parade Activities (Lohmiller, Lee)

March 16, 2019: St. Patricks Day Pancake Breakfast (Department)

March 16, 2019: St. Patricks Day Parade (Department)

March 30, 2019: Wildland Equipment Maintenance – In Service (Carlton, Ledin, Wannebo, Benzer)

March 30, 2019: Picked up new Tandem Axle Trailer – Put into Service (Benzer)

New Recruits (Reed Nelson, Caitlin Malin) have been attending EMS/EMR Initial Training Tuesdays and Thursdays throughout the month.

Building Committee Meetings continue with WSN and Hytec.

Thank you,

Chip Lohmiller

Chief

Crosslake Fire Department



F.I.B.



City of Crosslake, Minnesota
FIRE DEPARTMENT

April 2019

Memo

RE: Declare Equipment Surplus

To: Mayor, City Council Members

The Crosslake Fire Department would like to declare the following equipment surplus.

- 2015 Aluma Single Axle Trailer

The Polaris Ranger was equipped with a Wildland Pump Slide in Unit this fall that was purchased by the Relief Association.

With the weight of the Slide in Unit Pump the existing trailer will not support the weight of the Ranger with the new Equipment.

The relief Association has purchased a new tandem axle trailer for the Ranger.

Chip Lohmiller

Chief

Crosslake Fire Department



F.2.a.

Staff Report - Crosslake Parks, Recreation and Library

Date: April 8th, 2019

To: Crosslake City Council

From: TJ Graumann, Director of Parks, Recreation & Library

1. Extend Natural Gas Line

- Recommended by the Parks Commission to get quotes on extending the natural gas line to the garden garage as well as the maintenance shop/garage.

Council Motion/Action

2. Parks and Recreation Logo

- This logo would further promote the Parks and Recreation Department by giving it an identity.
- Recommended by the Parks Commission to explore design proposals for a Parks and Recreation logo.

Council Motion/Action

3. Dog Park

- There are two stipulations yet to be completed until the dog park can officially open.
- Stipulations include a security camera along with a berm containing 30 trees.

Council Motion/Action

Notable Updates:

PAL - New Community Center Brochures

Book Sale