

**AGENDA
REGULAR COUNCIL MEETING
CITY OF CROSSLAKE
MONDAY, FEBRUARY 25, 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. Special Council Meeting Minutes of January 7, 2019
2. Regular Council Meeting Minutes of January 14, 2019
3. City – Month End Revenue Report dated January 2019
4. City – Month End Expenditures Report dated January 2019
5. January 2019 Budget to Actual Analysis
6. LMC Liability Coverage Waiver Form
7. Police Report for Crosslake – January 2019
8. Police Report for Mission Township – January 2019
9. Fire Department Report – January 2019
10. North Ambulance Run Report – January 2019
11. Planning and Zoning Monthly Statistics
12. Planning and Zoning Commission Meeting Minutes of December 28, 2018
13. Crosslake Roll-Off Recycling Report for January 2019
14. Waste Partners Recycling Report for December 2018
15. Facility Needs Meeting Minutes of 1/15/19 and 1/23/19
16. Crosslake Sewer District/Sanitary Sewer Meeting Minutes of 1/16/19 and 2/1/19
17. Bills Paid from 1/15/19 to 2/11/19
18. LG220 Application for Exempt Permit for St. Patrick's Day Raffle
19. Parks and Rec/Library Commission Meeting Minutes of 1/24/19
20. Bills for Approval

C. CRITICAL ISSUES

1. Cindy Myogeto – St. Patrick's Day Preparations
2. Leah Heggerston, National Loon Center – Correspondence and Information Re: Request for City to be Fiscal Agent (**Council Action-Motion**)

D. 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.

E. MAYOR'S REPORT

1. Memo dated February 20, 2019 Re: Land Purchase Negotiations (**Council Action-Motion**)
2. Discuss Local Sales Tax Option
 - a. Minnesota's Local Sales and Use Taxes Report

- b. “Cities Seek Legislative Approval for Local Sales Taxes” Article dated 2/4/19
- c. “Voters Overwhelmingly OK Sales Tax” Article dated 11/9/18
- d. MN State Statute 297A.99 Related to Local Sales Tax
- e. MN Department of Revenue Guidelines for Authorizing Local Sales Taxes
- f. State Proposal to Eliminate Legislative Approval and to Authorize Cities to Impose Local Sales Tax

F. CITY ADMINISTRATOR’S REPORT

- 1. Personnel Committee Recommendations (*Personnel Meeting 2/25/19 at 10am*)

G. COMMISSION REPORTS

1. PUBLIC SAFETY

- a. Ordinance Amendment Related to Golf Carts and Publication of Summary (Council Action-Motion)

2. PLANNING AND ZONING

- a. Metes and Bounds Subdivision Involving 21 Acres into 3 Tracts, Johnson, 120184400AAB999 and Park Dedication Fee (Council Action-Motion)

3. PUBLIC WORKS/SEWER/CEMETERY

- a. Approval of Updated Snowplowing Policy (Council Action-Motion)
- b. Nagell Appraisal & Consulting Proposals to Assist the City for Guidance in Determining Special Assessments (Council Action-Motion)
 - 1. Big Pine Trail
 - 2. East Shore Drive/Park Drive
 - 3. CSAH 66 to Moonlite Bay/Moonlite Square
- c. Letter dated February 21, 2019 from WSN Re: Crosslake Facilities Schematic Design (Council Action-Motion)

4. PARK AND REC/LIBRARY

- a. Staff Report from TJ Graumann Re: Commission Recommendations (Council Action-Motion)

H. 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.

I. CITY ATTORNEY REPORT

- 1. Update on Perkins Road

J. OLD BUSINESS

K. NEW BUSINESS

L. ADJOURN

B. l.

SPECIAL COUNCIL MEETING
CITY OF CROSSLAKE
MONDAY, JANUARY 7, 2019
6:00 P.M. – CITY HALL

The Council for the City of Crosslake met in a special session on Monday, January 7, 2019. The following Council Members were present: Mayor Dave Nevin, Gary Heacox, and John Andrews. Dave Schrupp was present via Skype. Also present were City Administrator Mike Lyonais, City Clerk Char Nelson, Public Works Director Ted Strand, Police Chief Erik Lee, Park Director TJ Graumann, Fire Chief Chip Lohmiller, Land Service Specialist Jon Kolstad, City Attorney Brad Person, City Engineer Phil Martin, Northland Press Reporter Bill Monroe, and Echo Publishing Reporter Erin Bormet. There were approximately fifty-seven people in the audience.

Before the meeting was called to order, Gary Heacox presented former Mayor Patty Norgaard with a "Friend of the City" certificate and thanked her for her service and dedication to the City.

1. Mayor Nevin called the meeting to order at 6:00 P.M. and the Pledge of Allegiance was recited.
2. MOTION 01S-01-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY GARY HEACOX TO APPROVE RESOLUTION NO. 19-01 ACCEPTING COUNCIL MEMBER NEVIN'S RESIGNATION AND DECLARING A VACANCY. MOTION CARRIED WITH ALL AYES.
3. Mayor Nevin nominated Aaron Herzog to fill the vacancy on the City Council. MOTION 01S-02-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY GARY HEACOX TO APPOINT AARON HERZOG TO FILL VACANCY ON CITY COUNCIL. MOTION CARRIED WITH ALL AYES. Aaron Herzog took the Oath of Office and took a seat at the Council table.
4. Mayor Nevin reported that he mailed over a thousand survey cards during his campaign and that 165 were filled out and mailed back to him. 70% of the responses put the municipal sewer expansion as high priority and 60% were in favor of purchasing the property adjacent to City Hall. Mayor Nevin invited Amy Wannebo to the meeting to discuss sewer districts.

Amy Wannebo of Lakes Area Septic Design and Inspection addressed the council and gave an overview of what sewer districts are and how they work. A sewer district would require that septic systems be pumped and inspected on a regular basis. Currently, septic inspections are done when there is a property transfer, when zoning permits are issued, or when there is a problem. Septic inspections involve making sure the pumps work, the tank is air tight and sized correctly, and soil separation is adequate. Ms. Wannebo runs into a few septic failures each year.

Darrell Shannon of 17014 Shamrock Road is a big proponent of sewer districts and added that in Ottertail, septic systems are pumped and inspected every three years. The City of Ottertail pays for these services with funds generated by the users.

Dick Elmquist of 13543 Loveland Harbor stated that he is in favor of sewer districts and was part of one near Mankato. The cost of membership was \$10,000.

Public Works Director Ted Strand stated that he owns property in Ottertail and loves being part of the sewer district.

Phil Martin stated that Bolton & Menk conducted a study to determine what areas of the City would benefit from municipal sewer expansion. Five corridors were identified. It is recommended that expansion be considered when road projects are constructed in those areas. Mr. Martin emphasized that there is no timeframe to complete the expansion.

Dave Nevin noted that the sewer plant is at 50% capacity and there is room to add to it. Mr. Nevin asked how the City determines the cost of creating sewer districts. Darrell Swanson of 37804 Dream Island Road stated that the City's professional contractors could help determine the cost and asked the City to consider different ways to pay for these types of projects, such as adding a local sales tax.

Bob Perkins of 35333 County Road 37 stated that he is a member of the Water Quality Taskforce which was created after the MN Design Team visited Crosslake. The group discovered that 25% of septic systems failed 18 years ago when the septic systems of lakeshore properties were inspected. The Water Quality group suggested that property owners be held accountable to have their systems inspected every three years as State Law requires. Mr. Perkins stated that he was in favor of a local sales tax.

Mark Wessels of 13336 East Shore Road stated that he was a member of the Long Range Planning Committee in 1999 and that they considered creating sewer districts then. Mr. Wessels stated that the septic systems on seasonal properties are not maintained.

It was the consensus of the Council to create a water quality/sewer committee to determine whether the municipal sewer system should be expanded and how sewer districts could help the City and what those costs would be. Interested citizens could fill out applications to become a member of the committee.

5. Dave Nevin reported that the City hired Five Bugles to complete a space needs study for the Fire Department, Police Department and Administration. The current Emergency Services building is 17,000 square feet. The first proposal from Five Bugles came back with a 42,000 square foot building and then reduced it to 39,000. The proposed cost for a new building is \$10-15M.

Chip Lohmiller reported that a space needs study was done in 2009 and the results were the same as what Five Bugles determined. The Fire and Police Departments' needs are growing. The Fire Chief reviewed their needs. There are approximately 350 calls for service each year, with approximately 280 being medical calls. In the summer, the Fire Department responds to approximately 7 calls per day and his firefighters are paid per call, not hourly. Chief Lee gave a brief overview of what the Police Department needs are. The current size of the Police Department is 1,600 square feet and the proposed study raises that to 10,000 square feet.

Bob Perkins suggested that the Council sell the idea of a new building to the public so that they understand the needs.

Mark Wessels stated that 40,000 square feet is much bigger than what is needed. Mr. Wessels suggested that the Fire and Police Departments remodel the current building and that the property next door be purchased for administration.

Tom Swenson of 36036 West Shore Drive stated that it doesn't make sense to purchase the property to the south, however the property to the north is selling for \$59,000 and the Police Department could build a new building there. Council Chambers could be added to the back of this building.

Dave Nevin asked about the large addition of ambulance quarters that was done several years ago. Theresa Haines of North Ambulance reported that the new quarters are just large enough to house staff and vehicles and that there is no extra room there. Ambulance staff work 24 hour shifts and need a place to rest, bathe, and eat.

Dave Nevin suggested that a committee be formed of citizens and council, not staff, to determine the needs of a new or remodeled building. Several audience members stated that staff should be a part of the committee so that citizens know what they need.

Dick Elmquist stated that the tax payers should not have to pay \$17M for new City Hall.

6. Dave Nevin reported that of the 165 surveys that were returned to him, 60% responded that they were in favor of the City purchasing the adjacent property to the south of City Hall. The cost is \$900,000 for two buildings and five plus acres of land.

Doreen Gallaway of 36080 Johnie Street stated that it is important for fire and police to be on the main drag but that administration could be housed anywhere. Ms. Gallaway was not in favor of purchasing the adjacent property.

Ted Strand reported that the City once owned the property to the south and sold it for \$200,000 to pay for current building. It did not make sense to purchase it back for \$900,000.

Bob Perkins asked the Council to not rule out the possibility of purchasing the properties to the north or south until the new committee has time review the options.

Doug Oster 13600 County Road 16 reminded the Council that Hytec inspected the buildings next door and said they were in good condition. Mr. Oster added that the value of the property is in the land, not the buildings.

7. Darrell Swanson stated that the City should consider adding a local sales tax to help fund projects. The City attempted to implement a sales tax 18 years ago and the State denied the request. Mr. Swanson added that the City has proceeds from the sale of the phone company that could be used for the upcoming projects.

Dave Nevin asked that Brad Person and Mike Lyonais bring information to the Council next week regarding the possibility of adding a local sales tax.

Tim Berg of Bay View Lodge asked the Council to consider regulating Vacation Rentals By Owner (VRBO). The City of Pequot Lakes recently adopted an ordinance regulating VRBO's and Mr. Berg stated that the City could earn revenue by issuing permits for them. Mr. Berg stated that VRBO's are competition to the resorts and that they should be required to pay lodging tax.

John Gleason of 37471 County Road 66 stated that the fire and police departments have a legitimate need for space and asked why the council why they would expand the sewer before building a new City Hall.

Mic Tchida of the Public Works Commission responded that Moonlite Bay and Moonlite Square have a great need for municipal sewer because their septic systems are failing. John Gleason replied that the sewer system only affects a small number of residents, but that everyone in town is serviced by fire and police. Bob Perkins added that people come here because of the water quality and that makes the needs of the police and fire greater, so the sewer needs are entwined together with building needs.

When asked what the City has in reserves, Mike Lyonais replied that the City has approximately \$8M in savings which was mostly from the sale of the phone company. Mr. Lyonais stated that it is ok for a City to be financially healthy.

8. Darrell Swanson stated that he is not in favor of using Skype because it is difficult to interact with the member at the other end.

Peter Graves of 14131 Sugarloaf Road wanted to discuss the need for funding of pickleball courts at the Community Center. Dave Nevin asked that this topic be brought to a future meeting. Dick Elmquist stated that the pickleball players should be careful about taking over the tennis courts.

9. There being no further business at 7:48 P.M., MOTION 01S-03-19 WAS MADE BY GARY HEACOX AND SECONDED BY AARON HERZOG TO ADJOURN THE MEETING.

Respectfully Submitted,

Charlene Nelson
Administrative Assistant/City Clerk

B.
2.

**REGULAR COUNCIL MEETING
CITY OF CROSSLAKE
MONDAY, JANUARY 14, 2019
7:00 P.M. – CITY HALL**

The Crosslake City Council met in the Council Chambers of City Hall on Monday, January 14, 2019. The following Council Members were present: Mayor Dave Nevin, Gary Heacox, John Andrews, and Aaron Herzog. Dave Schrupp was present via Skype. Also present were City Administrator Mike Lyonais, City Clerk Char Nelson, Public Works Director Ted Strand, Park Director TJ Graumann, Police Chief Erik Lee, Fire Chief Chip Lohmiller, Land Service Specialist Jon Kolstad, Customer Service Specialist Cheryl Stuckmayer, City Attorney Brad Person, City Engineer Phil Martin, Northland Press Reporter Bill Monroe, and Echo Journal Reporter Erin Bormet. There were approximately forty-two people in the audience.

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

B. ORGANIZATIONAL MEETING APPOINTMENTS –

1. MOTION 01R-02-19 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO APPOINT GARY HEACOX AS ACTING MAYOR AS RECOMMENDED BY MAYOR NEVIN. NEVIN-AYE, HEACOX-AYE, HERZOG-AYE, SCHRUPP-AYE, ANDREWS-AYE. MOTION CARRIED.
2. MOTION 01R-03-19 WAS MADE BY GARY HEACOX AND SECONDED BY JOHN ANDREWS TO APPOINT THE MAYOR AND CITY ADMINISTRATOR AS EX OFFICIO MEMBERS TO THE FIRE RELIEF ASSOCIATION. HEACOX-AYE, HERZOG-AYE, SCHRUPP-AYE, ANDREWS-AYE, NEVIN-AYE. MOTION CARRIED.
3. MOTION 01R-04-19 WAS MADE BY GARY HEACOX AND SECONDED BY JOHN ANDREWS TO APPROVE THE SCHEDULE OF REGULAR COUNCIL MEETINGS ON THE 2ND MONDAY OF THE MONTH AT 7:00 P.M. HERZOG-AYE, SCHRUPP-AYE, ANDREWS-AYE, NEVIN-AYE, HEACOX-AYE. MOTION CARRIED.
 - a. MOTION 01R-05-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO CHANGE THE DATE OF THE REGULAR NOVEMBER COUNCIL MEETING FROM MONDAY, NOVEMBER 11, 2019 TO TUESDAY, NOVEMBER 12, 2019, IN OBSERVANCE OF THE VETERAN'S DAY HOLIDAY. SCHRUPP-AYE, ANDREWS-AYE, NEVIN-AYE, HEACOX-AYE, HERZOG-AYE. MOTION CARRIED.
4. MOTION 01R-06-19 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO APPOINT THE NORTHLAND PRESS AND ECHO JOURNAL AS OFFICIAL CITY NEWSPAPERS. Gary Heacox noted that the Northland Press charged over \$600 more than the Echo Journal for the same publications last year. ANDREWS-AYE, NEVIN-AYE, HEACOX-AYE, HERZOG-AYE, SCHRUPP-AYE. MOTION CARRIED.
5. MOTION 01R-07-19 WAS MADE BY DAVE NEVIN AND SECONDED BY AARON HERZOG TO APPOINT BOLTON & MENK AS SEWER ENGINEER AND WSN AS

CITY ENGINEER, HEACOX-AYE, HERZOG-AYE, SCHRUPP-NAY, ANDREWS-AYE, NEVIN-AYE. MOTION CARRIED 4-1. The Council lost contact with Dave Schrupp via Skype at 7:15 P.M. and did not reconnect for the remainder of the meeting.

6. MOTION 01R-08-19 WAS MADE BY GARY HEACOX AND SECONDED BY JOHN ANDREWS TO APPROVE THE FOLLOWING COUNCIL LIAISON APPOINTMENTS:

Building & Grounds	Dave Nevin
Economic Development Authority	John Andrews
	Dave Schrupp
Park & Recreation/Library	Gary Heacox
Personnel Committee	Dave Nevin
	Gary Heacox
	City Administrator
	Non-Union Employee
Planning and Zoning Commission	Aaron Herzog
Public Safety	Dave Nevin
	Fire Chief
	Police Chief
	City Administrator
Public Works/Cemetery/Sewer	Dave Schrupp
	Dave Nevin
Recycling	Gary Heacox
Emergency Management Directors	Police Chief and Fire Chief

MOTION CARRIED 4-0.

7. MOTION 01R-09-19 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO APPOINT THE FOLLOWING MEMBERS TO THE COMMISSIONS:

Planning and Zoning

Bill Schiltz	-	from alternate to 1 st – 3-year term to expire 1/31/22
Jerome Volz	-	appointment to fill Aaron Herzog term to expire 1/31/20
Matt Kuker	-	from member to alternate

Economic Development Authority

Dean Fitch	-	from filling term to 1 st – 6-year term to expire 1/31/25
Patty Norgaard	-	alternate

Public Works

John Pribyl	-	appointment to 2 nd – 3-year term to expire 1/31/22
Doug Vierzba	-	appointment to 2 nd – 3-year term to expire 1/31/22
Gary Villella	-	alternate
Tom Swenson	-	alternate
Marcia Seibert-Volz	-	alternate
Gordon Wagner	-	alternate

Park, Recreation, Library

Mic Tchida	-	appointment to 2 nd – 3-year term to expire 1/31/22
Gary Villella	-	appointment to 1 st – 3-year term to expire 1/31/22
Darrell Shannon	-	appointment to 1 st – 3-year term to expire 1/31/22

MOTION CARRIED 4-0.

C. CONSENT CALENDAR – MOTION 01R-10-19 WAS MADE BY GARY HEACOX AND SECONDED BY JOHN ANDREWS TO APPROVE THE FOLLOWING ITEMS LISTED ON THE CONSENT CALENDAR:

1. Public Information Meeting Minutes of December 10, 2018
2. Regular Council Meeting Minutes of December 10, 2018
3. Special Council Meeting Minutes of December 19, 2018
4. City – Month End Revenue Report dated December 2018
5. City – Month End Expenditures Report dated December 2018
6. December 2018 Budget to Actual Analysis
7. Pledged Collateral Report dated December 31, 2018
8. Letter dated December 12, 2018 from League of MN Cities Regarding Insurance Dividends
9. Official Depositories – (Frandsen Bank, 4M Fund)
10. Designate Signatories on City Checking and Savings Accounts – (Mayor, Acting Mayor, City Administrator, and City Clerk)
11. Appointment of Legal Services
 - a. Civil (Breen & Person)
 - b. Labor (Johnson, Killen & Seiler)
 - c. Prosecuting (Crow Wing County)
 - d. Bond Counsel (Briggs & Morgan)
 - e. Bond Advisor (David Drown Associates)
12. Approve 2019 Mileage Reimbursement Rate (Current IRS Amount is \$0.58)
13. Approve Weed Inspector – (Mayor Nevin)
14. Approve Assistant Weed Inspector – (Ted Strand)
15. Police Report for Crosslake – December 2018
16. Police Report for Mission Township – December 2018
17. 2018 Annual Police Report for Crosslake
18. 2018 Annual Police Report for Mission Township
19. Fire Department Report – December 2018
20. North Ambulance Run Report – December 2018
21. Planning and Zoning Monthly Statistics
22. Planning and Zoning Commission Meeting Minutes of November 20, 2018
23. Planning and Zoning Commission Meeting Minutes of December 7, 2018
24. Crosslake Roll-Off Recycling Report for December 2018
25. Waste Partners Recycling Report for November 2018
26. Bills Paid from 12/11/18 to 12/31/18 in the Amount of \$73,599.16
27. Resolution No. 19-02 Accepting Donations
28. Agreement for Professional Services With Brainerd Lakes Area Economic Development Corporation
29. Application for Group Transient Merchant Permit from Chamber for WinterFest, St. Patrick's Day, Light Up the Dam, and Crosslake Days
30. Application for Group Transient Merchant Permit from Mission of the Cross Lutheran Church for 2019 Flea Markets
31. Application for Outdoor Public Fireworks Display at WinterFest 2019
32. LG240B Application to Conduct Excluded Bingo from Knights of Columbus

33. Letter dated December 31, 2018 from Delta Dental Reporting No Premium Increase for 2019
 34. Park, Recreation & Library Annual Report: 2018
 35. Bills for Approval in the Amount of \$447,881.17
 36. Additional Bills for Approval in the Amount of \$120,536.60
- MOTION CARRIED 4-0

D. CRITICAL ISSUES –

1. Gary Phillips of the Northern MN Railroad Heritage Association (NMRHA) gave the Council an update on the structure being built for the train museum. Two days after the group moved into their new home at Pineberry Plaza, a fire destroyed the building. The property owner decided not to rebuild and has donated the land to the NMRHA. The new building will resemble an old-fashioned train depot. They hope to be open by Memorial Day weekend.
2. Sheila Haverkamp of Brainerd Lakes Area Economic Development Corporation (BLAEDC) gave the Council a brief history of the organization and explained BLAEDC's relationship with cities. BLAEDC was formed in the 1980's to help spur economic growth in Crow Wing County. BLAEDC works with owners of new companies, expansions of existing companies, and recruitment of companies to move to the area. The United Fund has been created from donations and revolving loan funds from the area. A Crosslake business has received the largest loan to date. BLAEDC's office is in Brainerd and they work only with companies located in Crow Wing County. Gary Heacox welcomed Ms. Haverkamp to give quarterly updates to the Council. BLAEDC's annual meeting will be held February 25th and all Council Members are invited to attend.
3. Pam and Peter Graves presented a Crosslake Outdoor Pickleball Courts Project Proposal to the Council. There is \$30,000 in the budget for pickleball courts and \$30,000 more is supposed to be raised through fundraising. Pickleball players currently play outside on designated tennis courts. The plan was to build six courts at a cost of \$60,000. This amount will only fund the construction of 2-3 courts. The estimated cost in the proposal for six courts, observation area, fencing, nets and wind screens is \$122,000. The proposal included the option of repurposing some of the tennis courts into permanent pickleball courts. The Graves' reported that this sport is very popular and attracts people from all over and asked the Council to consider funding for the 2020 budget. Mayor Nevin replied that there are other serious, costly projects for the Council to consider at this time.
4. Laura Stromberg of the St. Patrick's Day Committee reported that the parade will take place on Saturday, March 16, 2019. The City's parade was voted the biggest and best in the State by WCCO in 2018. Ms. Stromberg listed the planned events. MOTION 01R-11-19 WAS MADE BY AARON HERZOG AND SECONDED BY JOHN ANDREWS TO ALLOW THE USE OF CITY STREETS FOR 5K RACE AND PARADE. MOTION CARRIED 4-0.

- E. PUBLIC FORUM –** Tom Swenson of 36036 West Shore Drive complained that there were too many items on the consent calendar and that many items should have their own line item, such as approval of legal services, BLAEDC contract, and official depositories.

F. MAYOR'S REPORT

1. MOTION 01R-12-19 WAS MADE BY GARY HEACOX AND SECONDED BY AARON HERZOG TO CREATE A SPECIAL BUILDING COMMITTEE TO DISCUSS BUILDING NEEDS AND OPTIONS FOR THE FIRE, POLICE AND ADMINISTRATION DEPARTMENTS AND A SPECIAL WATER QUALITY/SEWER COMMITTEE TO DISCUSS THE SEWER EXTENSION STUDIES AND USE OF SANITARY SEWER DISTRICTS WITHIN THE CITY. MOTION CARRIED 4-0. Because all Council Members wish to participate in the building committee, the meetings will be posted as special council meetings. Mayor Nevin noted that the goal is to receive recommendations from these committees in six months.

MOTION 01R-13-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO APPOINT THE FOLLOWING MEMBERS TO THE COMMITTEES:

Special Emergency Services Building Needs Committee

First Meeting on Tuesday, January 14 at 8am in City Hall

Bill Schiltz

Dan Heggerston

Mark Wessels

Marcia Siebert-Volz

Doreen Gallaway

Kevin Sedivy

Tom Swenson

Mic Tchida

Darrell Schneider

Special Water Quality Committee

First Meeting on Wednesday, January 16 at 8am at Community Center

Darrell Swanson

Mark Wessels

Mic Tchida

Amy Wannebo

Darrell Shannon

Darrell Schneider

Bob Perkins and current water quality committee members

MOTION CARRIED 4-0.

2. The Council discussed the use of Skype at meetings and Mayor Nevin referred to the problem tonight with the connection to Dave Schrupp. Mayor Nevin stated that the interaction was distracting. MOTION 01R-14-19 WAS MADE BY DAVE NEVIN AND SECONDED BY AARON HERZOG TO NOT ALLOW THE USE OF SKYPE AT COUNCIL MEETINGS. John Andrews stated that although the connection was not good tonight, it gives the Council flexibility to be away from home. Dave Nevin stated that it could be allowed in case of emergency. Aaron Herzog suggested putting the policy in writing. Bob Perkins of 35333 County Road 37 asked that the Council think through their

decision before taking action because there is other technology available that could work better for the Council. MOTION CARRIED 3-1-0 WITH ANDREWS OPPOSED.

MOTION 01R-15-19 WAS MADE BY DAVE NEVIN AND SECONDED BY JOHN ANDREWS TO CANCEL THE REGULAR MEETING SCHEDULED FOR 2-11-19 DUE TO LACK OF QUORUM. MOTION CARRIED 4-0.

Gary Heacox stated that Skype worked great for six hours for the labor negotiations held today in the conference room. No problems were encountered.

3. MOTION 01R-16-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO ALLOW PAYMENT OF BILLS THAT WILL BE DUE AND PAYABLE BEFORE THE NEXT COUNCIL MEETING OF 3/11/19 AND TO DIRECT STAFF TO RECORD PAYMENTS FOR RETROACTIVE APPROVAL. MOTION CARRIED 4-0.

G. CITY ADMINISTRATOR'S REPORT

1. *Removed from agenda.*
2. Mike Lyonais reported that TJ Graumann and Corey Nelson of the Park Department are nearing the end of their 6-month probation periods. Mr. Lyonais stated that Mr. Graumann has proven to be an effective department head and leader by earning the trust and respect of his staff and that of the community. MOTION 01R-17-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY GARY HEACOX TO REMOVE TJ GRAUMANN FROM PROBATIONARY STATUS EFFECTIVE 1/31/19. MOTION CARRIED 4-0.

TJ Graumann reported that Corey Nelson has proven to be a responsible, dependable, and capable Park Maintenance employee. MOTION 01R-18-19 WAS MADE BY GARY HEACOX AND SECONDED BY AARON HERZOG TO REMOVE COREY NELSON FROM PROBATIONARY STATUS EFFECTIVE 1/23/19. MOTION CARRIED 4-0.

3. Mike Lyonais reported that the negotiating team met with Teamsters Union today for 6-hours and have come to a tentative agreement. Mr. Lyonais thanked Gary Heacox and Dave Schrupp for their participation in negotiations. Gary Heacox thanked Labor Attorney Jessica Durbin for her involvement also.

H. COMMISSION REPORTS

1. PUBLIC SAFETY

- a. Fire Chief Chip Lohmiller and Police Chief Erik Lee invited the public to tour their departments on Tuesday, January 22nd at 9AM or 6PM. Advance registration is appreciated. The tours will show citizens the existing conditions of the building and future needs.
- b. Included in the packet for information was Government Center Facilities Study dated January 4, 2019.

2. PLANNING AND ZONING

- a. MOTION 01R-19-19 WAS MADE BY JOHN ANDREWS AND SECONDED BY AARON HERZOG TO APPROVE THE PRELIMINARY AND FINAL PLAT OF THE COMMON INTEREST COMMUNITY NO. 1058 SUNDANCE RIDGE CONDOMINIUMS FIRST SUPPLEMENTAL CIC CONSISTING OF 3 TRACTS INVOLVING APPROXIMATELY 4.3 ACRES INTO 9 TRACTS. MOTION CARRIED 4-0.

3. PUBLIC WORKS/CEMETERY/SEWER

- a. Ted Strand gave a brief update on the Storm Water Retention Project at the intersection of Manhattan Point Blvd and County Road 66. Crow Wing County has applied for a grant that will cover some of the project cost, estimated at \$465,000. The City's share will be approximately \$70,000. MOTION 01R-20-19 WAS MADE BY DAVE NEVIN AND SECONDED BY JOHN ANDREWS TO APPROVE THE CONFIRMATION OF REQUEST FOR ENGINEERING SERVICES WITH WSN FOR THE COMBINED CITY OF CROSSLAKE/CROW WING COUNTY STORM WATER RETENTION SYSTEM AT THE INTERSECTION OF MANHATTAN POINT BLVD AND COUNTY ROAD 66. MOTION CARRIED 4-0.

Phil Martin of Bolton & Menk addressed the Council and reported that the recently completed Citywide Wastewater Management Study was an overview of what areas of the City could be hooked up to the municipal sewer system in the next 20-40 years. Five areas of the City were targeted, with an estimated total cost of \$14M. The study should be used as a tool to accompany the Comp Plan and road reconstruction plan. There is no timeframe for the extensions to be completed. Ted Strand stated that he would like the sewer plant to run for a year with its new upgrades before any extension is considered.

Ted Strand reported that the sewer plant is experiencing harmonic distortion problems when the power comes back on from emergency backup mode. Bolton & Menk is working closely with staff to resolve the problem.

Gary Heacox asked that the Public Works Commission have a recommendation for the Assessment Policy to the Council by April. Dave Nevin suggested that the Council go out for bids for the Moonlite Bay Sewer Extension. Attorney Person stated that the Assessment Policy should be adopted first. Phil Martin stated that the Moonlite Bay Sanitary Sewer Extension preliminary engineering report consists of a survey. Before the Council goes out for bids, Mr. Martin stated that a design, feasibility study, public hearing, and assessment policy all must be completed. Ted Strand offered to put a timeline together with the necessary steps.

- I. **PUBLIC FORUM** – Darrell Swanson of 37804 Dream Island Road suggested that the Council reschedule the regular meeting in February as soon as a quorum of the Council is available.

MOTION 01R-21-19 WAS MADE BY GARY HEACOX AND SECONDED BY JOHN ANDREWS TO RESCHEDULE TO REGULAR FEBRUARY COUNCIL MEETING FOR MONDAY, FEBRUARY 25, 2019 AT 7:00 P.M. MOTION CARRIED 4-0.

J. CITY ATTORNEY REPORT – None.

K. OLD BUSINESS – As directed by the Council at its last meeting, Mike Lyonais obtained information regarding a local sales tax option. According to the MN Department of Revenue, the City would generate approximately \$240,000 in revenue per year with a half percent local sales tax. The State's startup fee for initiating and collecting the tax would range from \$18,000-\$28,000. Mr. Lyonais listed the steps the City would have to take to implement the tax.

Darrell Swanson 37804 Dream Island Road stated that \$240,000 could help with the City's upcoming projects and suggested that someone contact Brainerd and Walker to see what their local sales tax generates. Cindy Myogeto of the Chamber disagreed and stated that the business community is not in favor of a local sales tax. Ms. Myogeto suggested that the Council meet with Crosslake business owners to see how they feel about a local sales tax. Business owner Pat Netko stated that she was alarmed to hear that the City was contemplating a local sales tax and suggested that the Council look at other ways to increase revenue. Dave Nevin stated that he wanted people who don't own property here to help pay for improvements.

L. NEW BUSINESS – None.

M. ADJOURN – There being no further business at 8:41 P.M., MOTION 01R-22-19 WAS MADE BY DAVE NEVIN AND SECONDED BY GARY HEACOX TO ADJOURN THE MEETING. MOTION CARRIED 4-0.

Respectfully submitted by,

Charlene Nelson
City Clerk
City Clerk/Minutes/1-14-19

CITY OF CROSSLAKE

Month-End Revenue

Current Period: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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	\$106,545.50	\$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	\$0.00	\$0.00	\$1,500.00	0.00%
31900	Penalties and Interest DelTax	\$2,500.00	\$355.07	\$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	\$0.00	\$0.00	\$38,000.00	0.00%
33419	Fire Training Reimbursement	\$5,000.00	\$69.00	\$69.00	\$4,931.00	1.38%
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	\$29,200.00	\$29,200.00	\$0.00	100.00%
34000	Charges for Services	\$500.00	\$10.00	\$10.00	\$490.00	2.00%
34010	Sale of Maps and Publications	\$100.00	\$10.00	\$10.00	\$90.00	10.00%
34050	Candidate Filing Fees	\$20.00	\$0.00	\$0.00	\$20.00	0.00%
34103	Zoning Permits	\$30,000.00	\$125.00	\$125.00	\$29,875.00	3.42%
34104	Plat Check Fee/Subdivision Fee	\$1,500.00	\$100.00	\$100.00	\$1,400.00	6.67%
34105	Variances and CUPS/IUPS	\$9,000.00	\$500.00	\$500.00	\$8,500.00	5.56%
34106	Sign Permits	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
34107	Assessment Search Fees	\$800.00	\$30.00	\$30.00	\$770.00	6.88%
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	\$805.50	\$805.50	-\$605.50	402.75%
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	\$0.00	\$54,733.00	24.67%
34211	Police Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34213	Police Receipts	\$5,000.00	\$5.00	\$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	\$0.00	\$0.00	\$0.00	0.00%
34300	E911 Signs	\$1,000.00	\$0.00	\$0.00	\$1,000.00	10.00%
34700	Park & Rec Donation	\$300.00	\$0.00	\$0.00	\$300.00	6.67%

CITY OF CROSSLAKE

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Month-End Revenue

Current Period: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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	\$148.00	\$148.00	\$52.00	88.00%
34740	Park Concessions	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
34741	Gen Gov t Concessions	\$100.00	\$191.55	\$191.55	-\$91.55	215.15%
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	\$90.00	\$90.00	\$3,910.00	6.95%
34751	Shelter/Beer/Wine Fees	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
34760	Library Cards	\$500.00	\$76.00	\$76.00	\$424.00	20.20%
34761	Library Donations	\$500.00	\$20.00	\$20.00	\$480.00	4.00%
34762	Library Copies	\$300.00	\$44.00	\$44.00	\$256.00	16.42%
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	\$2,099.00	\$2,099.00	\$901.00	69.97%
34770	Silver Sneakers	\$9,000.00	\$1,172.50	\$1,172.50	\$7,827.50	13.38%
34790	Park Dedication Fees	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00%
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	\$0.00	\$0.00	\$1,000.00	0.00%
34803	Recreation-Misc. Receipts	\$1,000.00	\$5.00	\$5.00	\$995.00	0.60%
34805	Aerobics Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34806	Weight Room Fees	\$30,000.00	\$4,581.50	\$4,581.50	\$25,418.50	19.15%
34807	Volleyball Fees	\$750.00	\$0.00	\$0.00	\$750.00	13.33%
34808	Silver and Fit	\$13,000.00	\$903.00	\$903.00	\$12,097.00	6.95%
34809	Soccer Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
34810	Pickle Ball	\$8,000.00	\$2,244.00	\$2,244.00	\$5,756.00	28.30%
34910	Transit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34940	Cemetery Lots	\$3,000.00	\$500.00	\$500.00	\$2,500.00	16.67%
34941	Cemetery Openings	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00%
34942	Cemetery Other	\$450.00	\$50.00	\$50.00	\$400.00	11.11%
34950	Public Works Revenue	\$1,500.00	\$211.73	\$211.73	\$1,288.27	76.22%
34952	County Joint Facility Payments	\$45,000.00	\$5,502.51	\$5,502.51	\$39,497.49	12.23%
34953	Recycling Revenues	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
35100	Court Fines	\$10,000.00	\$1,052.53	\$1,052.53	\$8,947.47	10.53%
35103	Library Fines	\$600.00	\$59.00	\$59.00	\$541.00	14.00%
35105	Restitution Receipts	\$1,000.00	\$749.35	\$749.35	\$250.65	260.02%
36200	Miscellaneous Revenues	\$5,000.00	\$0.10	\$0.10	\$4,999.90	0.00%
36201	Misc Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36202	LIBRARY GRANTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
36210	Interest Earnings	\$60,500.00	\$15,893.39	\$15,893.39	\$44,606.61	26.27%
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: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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	\$178,348.23	\$178,348.23	\$4,322,800.77	4.38%
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: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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	\$368.70	\$368.70	-\$368.70	0.00%
36104	Penalty & Interest	\$1,000.00	\$185.40	\$185.40	\$814.60	29.82%
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	\$23,188.48	\$23,188.48	\$236,811.52	17.34%
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	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUND 601 SEWER OPERATING FUND		\$262,000.00	\$23,742.58	\$23,742.58	\$238,257.42	17.32%

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Month-End Revenue

Current Period: JANUARY 2019

SRC	SRC Descr	2019 Budget	JANUARY 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	\$1,200,000.00	\$0.00	\$0.00	\$1,200,000.00	0.00%
FUND 651 SEWER RESTRICTED SINKING FU		\$1,553,776.00	\$0.00	\$0.00	\$1,553,776.00	0.00%
		\$6,596,552.00	\$202,090.81	\$202,090.81	\$6,394,461.19	3.68%

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Month End Expenditures
 Current Period: JANUARY 2019

OBJ	OBJ Descr	2019 Budget	JANUARY 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	\$2,170.00	\$2,170.00	\$24,830.00	8.04%
122	FICA	\$2,066.00	\$166.03	\$166.03	\$1,899.97	8.04%
151	Workers Comp Insurance	\$131.00	\$0.00	\$0.00	\$131.00	0.00%
208	Instruction Fees	\$1,500.00	\$450.00	\$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	\$0.00	\$1,500.00	0.00%
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	\$2,786.03	\$2,786.03	\$30,266.97	8.43%
DEPT 41400 Administration						
100	Wages and Salaries Dept Head	\$97,351.00	\$7,299.98	\$7,299.98	\$90,051.02	7.50%
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	\$5,430.62	\$5,430.62	\$67,382.38	7.46%
121	PERA	\$12,762.00	\$954.78	\$954.78	\$11,807.22	7.48%
122	FICA	\$13,017.00	\$864.08	\$864.08	\$12,152.92	6.64%
131	Employer Paid Health	\$39,245.00	\$3,426.40	\$3,426.40	\$35,818.60	8.73%
132	Employer Paid Disability	\$1,440.00	\$0.00	\$0.00	\$1,440.00	0.00%
133	Employer Paid Dental	\$2,064.00	\$172.00	\$172.00	\$1,892.00	8.33%
134	Employer Paid Life	\$134.00	\$11.20	\$11.20	\$122.80	8.36%
136	Deferred Compensation	\$1,300.00	\$100.00	\$100.00	\$1,200.00	7.69%
151	Workers Comp Insurance	\$2,244.00	\$0.00	\$0.00	\$2,244.00	0.00%
152	Health Savings Account Contrib	\$12,000.00	\$3,000.00	\$3,000.00	\$9,000.00	25.00%
200	Office Supplies	\$1,800.00	\$235.39	\$235.39	\$1,564.61	13.08%
208	Instruction Fees	\$2,000.00	\$275.00	\$275.00	\$1,725.00	13.75%
210	Operating Supplies	\$1,500.00	\$10.00	\$10.00	\$1,490.00	0.67%
220	Repair/Maint Supply - Equip	\$3,834.00	\$0.00	\$0.00	\$3,834.00	0.00%
301	Auditing and Acct g Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
322	Postage	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
331	Travel Expenses	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
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	\$0.00	\$1,000.00	0.00%
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	\$68.92	\$68.92	\$766.08	8.25%
610	Interest	\$29.00	\$3.08	\$3.08	\$25.92	10.62%
DEPT 41400 Administration		\$282,089.00	\$21,851.45	\$21,851.45	\$260,237.55	7.75%
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	JANUARY 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	\$0.00	\$32,000.00	0.00%
304	Legal Fees (Civil)	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
307	Legal Fees (Labor)	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
DEPT 41600 Audit/Legal Services		\$49,000.00	\$0.00	\$0.00	\$49,000.00	0.00%
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	\$0.00	\$0.00	\$700.00	0.00%
208	Instruction Fees	\$600.00	\$0.00	\$0.00	\$600.00	0.00%
210	Operating Supplies	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
220	Repair/Maint Supply - Equip	\$3,934.00	\$0.00	\$0.00	\$3,934.00	0.00%
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	\$0.00	\$5,000.00	0.00%
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	\$0.00	\$0.00	\$3,500.00	0.00%
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	\$29.75	\$29.75	\$1,970.25	1.49%
352	Filing Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
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	\$0.00	\$0.00	\$0.00	0.00%
452	Refund	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
470	Consultant Fees	\$203,184.00	\$16,932.00	\$16,932.00	\$186,252.00	8.33%
500	Capital Outlay	\$4,221.00	\$0.00	\$0.00	\$4,221.00	0.00%

OBJ	OBJ Descr	2019 Budget	JANUARY 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
600	Principal	\$835.00	\$68.92	\$68.92	\$766.08	8.25%
610	Interest	\$29.00	\$3.08	\$3.08	\$25.92	10.62%
DEPT 41910 Planning and Zoning		\$237,463.00	\$17,033.75	\$17,033.75	\$220,429.25	7.17%
DEPT 41940 General Government						
131	Employer Paid Health	\$0.00	-\$31.17	-\$31.17	\$31.17	0.00%
133	Employer Paid Dental	\$125.00	\$53.75	\$53.75	\$71.25	43.00%
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	\$0.00	\$0.00	\$2,500.00	0.00%
220	Repair/Maint Supply - Equip	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,000.00	\$45.48	\$45.48	\$3,954.52	1.14%
235	Signs	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
254	Concessions - Pop	\$300.00	\$32.78	\$32.78	\$267.22	10.93%
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	\$0.00	\$0.00	\$800.00	0.00%
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	\$0.00	\$0.00	\$26,500.00	0.00%
381	Electric Utilities	\$14,500.00	\$0.00	\$0.00	\$14,500.00	0.00%
383	Gas Utilities	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00%
384	Refuse/Garbage Disposal	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
385	Sewer Utility	\$600.00	\$0.00	\$0.00	\$600.00	0.00%
389	Generator Expense	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
405	Cleaning Services	\$9,600.00	\$707.50	\$707.50	\$8,892.50	7.37%
430	Miscellaneous	\$2,500.00	\$1,645.00	\$1,645.00	\$855.00	65.80%
433	Dues and Subscriptions	\$3,500.00	\$114.00	\$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	\$0.00	\$1,650.00	0.00%
439	Emergency Mgmt Expense	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
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	\$3,395.05	\$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	\$0.00	\$0.00	\$0.00	0.00%
500	Capital Outlay	\$65,000.00	\$2,645.40	\$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	\$8,607.79	\$8,607.79	\$189,267.21	4.35%
DEPT 42110 Police Administration						
100	Wages and Salaries Dept Head	\$85,815.00	\$6,283.70	\$6,283.70	\$79,531.30	7.32%
101	Assistant	\$62,014.00	\$6,313.74	\$6,313.74	\$55,700.26	10.18%

OBJ	OBJ Descr	2019 Budget	JANUARY 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
103	Tech 1	\$51,042.00	\$3,490.50	\$3,490.50	\$47,551.50	6.84%
108	Tech 3	\$10,000.00	\$990.00	\$990.00	\$9,010.00	9.90%
110	Tech 4	\$24,232.00	\$16.00	\$16.00	\$24,216.00	0.07%
112	Tech 5	\$64,689.00	\$4,395.89	\$4,395.89	\$60,293.11	6.80%
113	Tech 6	\$64,272.00	\$4,392.36	\$4,392.36	\$59,879.64	6.83%
121	PERA	\$61,370.00	\$4,067.72	\$4,067.72	\$57,302.28	6.63%
122	FICA	\$5,250.00	\$283.71	\$283.71	\$4,966.29	5.40%
131	Employer Paid Health	\$105,965.00	\$6,510.80	\$6,510.80	\$99,454.20	6.14%
132	Employer Paid Disability	\$2,721.00	\$0.00	\$0.00	\$2,721.00	0.00%
133	Employer Paid Dental	\$4,926.00	\$324.48	\$324.48	\$4,601.52	6.59%
134	Employer Paid Life	\$403.00	\$28.00	\$28.00	\$375.00	6.95%
136	Deferred Compensation	\$1,300.00	\$100.00	\$100.00	\$1,200.00	7.69%
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	\$6,000.00	\$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	\$450.00	\$450.00	\$4,550.00	9.00%
209	Physicals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	Operating Supplies	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0.00%
212	Motor Fuels	\$18,000.00	\$27.40	\$27.40	\$17,972.60	0.15%
214	Auto Expense- Squad 301	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
216	Auto Expense- Squad 305	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
217	Auto Expense- Squad 303	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
218	Auto Expense- Squad 302	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
219	Auto Expense- Squad 304	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
220	Repair/Maint Supply - Equip	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
221	Repair/Maint Vehicles 306	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
258	Unif FIRE/Ted/Corey	\$675.00	\$0.00	\$0.00	\$675.00	0.00%
259	Unif Erik/Joe	\$675.00	\$0.00	\$0.00	\$675.00	0.00%
260	Unif Eric & Nate	\$675.00	\$0.00	\$0.00	\$675.00	0.00%
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	\$613.00	\$613.00	\$387.00	61.30%
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	\$0.00	\$0.00	\$2,800.00	0.00%
321	Communications-Cellular	\$5,400.00	\$0.00	\$0.00	\$5,400.00	0.00%
322	Postage	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
331	Travel Expenses	\$2,500.00	\$211.88	\$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	\$0.00	\$0.00	\$0.00	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	\$199.00	\$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	\$0.00	\$0.00	\$60,000.00	0.00%
600	Principal	\$139.00	\$11.49	\$11.49	\$127.51	8.27%

OBJ	OBJ Descr	2019 Budget	JANUARY 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
610	Interest	\$5.00	\$0.51	\$0.51	\$4.49	10.20%
DEPT 42110	Police Administration	\$747,604.00	\$44,710.18	\$44,710.18	\$702,893.82	5.98%
DEPT 42280	Fire Administration					
100	Wages and Salaries Dept Head	\$6,000.00	\$500.00	\$500.00	\$5,500.00	8.33%
101	Assistant	\$1,200.00	\$100.00	\$100.00	\$1,100.00	8.33%
106	Training	\$2,100.00	\$75.00	\$75.00	\$2,025.00	3.57%
107	Services	\$72,000.00	\$5,338.00	\$5,338.00	\$66,662.00	7.41%
122	FICA	\$6,219.00	\$459.98	\$459.98	\$5,759.02	7.40%
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	\$500.00	\$500.00	\$8,000.00	5.88%
209	Physicals	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00%
210	Operating Supplies	\$3,000.00	\$17.71	\$17.71	\$2,982.29	0.59%
212	Motor Fuels	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
213	Diesel Fuel	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
220	Repair/Maint Supply - Equip	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
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	\$0.00	\$0.00	\$1,000.00	0.00%
266	Turnout Gear	\$7,500.00	\$0.00	\$0.00	\$7,500.00	0.00%
319	Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
320	Communications	\$36.00	\$0.00	\$0.00	\$36.00	0.00%
321	Communications-Cellular	\$2,464.00	\$0.00	\$0.00	\$2,464.00	0.00%
322	Postage	\$25.00	\$0.00	\$0.00	\$25.00	0.00%
331	Travel Expenses	\$6,000.00	\$248.52	\$248.52	\$5,751.48	4.14%
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	\$0.00	\$7,000.00	0.00%
430	Miscellaneous	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
433	Dues and Subscriptions	\$1,500.00	\$378.00	\$378.00	\$1,122.00	25.20%
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	\$0.00	\$0.00	\$25,000.00	0.00%
492	FDRA State Aid	\$38,000.00	\$0.00	\$0.00	\$38,000.00	0.00%
500	Capital Outlay	\$7,500.00	\$0.00	\$0.00	\$7,500.00	0.00%
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	\$7,617.21	\$7,617.21	\$487,303.79	1.54%
DEPT 42500	Ambulance Services					
223	Bldg Repair Suppl/Maintenance	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0.00%
306	Ambulance Subsidy	\$13,200.00	\$0.00	\$0.00	\$13,200.00	0.00%
DEPT 42500	Ambulance Services	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
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	\$4,319.03	\$4,319.03	\$55,100.97	7.27%

OBJ	OBJ Descr	2019 Budget	JANUARY 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
104	Tech 2	\$60,533.00	\$4,366.61	\$4,366.61	\$56,166.39	7.21%
105	Part-time	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
108	Tech 3	\$54,790.00	\$3,851.74	\$3,851.74	\$50,938.26	7.03%
121	PERA	\$13,106.00	\$940.30	\$940.30	\$12,165.70	7.17%
122	FICA	\$13,368.00	\$822.30	\$822.30	\$12,545.70	6.15%
131	Employer Paid Health	\$47,098.00	\$5,139.60	\$5,139.60	\$41,958.40	10.91%
132	Employer Paid Disability	\$1,212.00	\$0.00	\$0.00	\$1,212.00	0.00%
133	Employer Paid Dental	\$2,463.00	\$258.00	\$258.00	\$2,205.00	10.48%
134	Employer Paid Life	\$202.00	\$16.80	\$16.80	\$185.20	8.32%
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	\$4,500.00	\$4,500.00	\$10,500.00	30.00%
200	Office Supplies	\$450.00	\$0.00	\$0.00	\$450.00	0.00%
208	Instruction Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
210	Operating Supplies	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
212	Motor Fuels	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0.00%
213	Diesel Fuel	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
215	Shop Supplies	\$2,750.00	\$135.15	\$135.15	\$2,614.85	4.91%
220	Repair/Maint Supply - Equip	\$18,000.00	\$377.93	\$377.93	\$17,622.07	2.10%
221	Repair/Maint Vehicles 306	\$15,000.00	\$68.79	\$68.79	\$14,931.21	0.46%
222	Tires	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,500.00	\$25.87	\$25.87	\$4,474.13	0.57%
224	Street Maint Materials	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
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	\$0.00	\$2,500.00	0.00%
254	Concessions - Pop	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
259	Unif Erik/Joe	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
260	Unif Eric & Nate	\$300.00	\$149.99	\$149.99	\$150.01	50.00%
261	Unif Jake/TJ/Seth	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
303	Engineering Fees	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
304	Legal Fees (Civil)	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
314	Surveyor	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
316	Security Monitoring	\$200.00	\$49.35	\$49.35	\$150.65	24.68%
320	Communications	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0.00%
322	Postage	\$50.00	\$0.00	\$0.00	\$50.00	0.00%
331	Travel Expenses	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
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	\$0.00	\$0.00	\$14,000.00	0.00%
383	Gas Utilities	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00%
384	Refuse/Garbage Disposal	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
385	Sewer Utility	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
405	Cleaning Services	\$3,700.00	\$176.25	\$176.25	\$3,523.75	4.76%
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	\$17.00	\$17.00	\$983.00	1.70%
433	Dues and Subscriptions	\$0.00	\$10.00	\$10.00	-\$10.00	0.00%
442	Safety Prog/Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
443	Sales Tax	\$100.00	\$0.00	\$0.00	\$100.00	0.00%

OBJ	OBJ Descr	2019 Budget	JANUARY 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	\$331.97	\$331.97	\$44,668.03	0.74%
500	Capital Outlay	\$65,000.00	\$50,393.06	\$50,393.06	\$14,606.94	77.53%
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%
581	Capital Outlay -Seal Coat	\$0.00	\$0.00	\$0.00	\$0.00	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	\$619,042.00	\$0.00	\$0.00	\$619,042.00	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	\$75,949.74	\$75,949.74	\$1,496,238.26	4.83%
DEPT 43100 Cemetery						
210	Operating Supplies	\$940.00	\$0.00	\$0.00	\$940.00	0.00%
220	Repair/Maint Supply - Equip	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
360	Insurance	\$60.00	\$0.00	\$0.00	\$60.00	0.00%
381	Electric Utilities	\$350.00	\$0.00	\$0.00	\$350.00	0.00%
430	Miscellaneous	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
452	Refund	\$0.00	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$3,000.00	0.00%
DEPT 45100 Park and Recreation (GENERAL)						
100	Wages and Salaries Dept Head	\$61,294.00	\$4,606.92	\$4,606.92	\$56,687.08	7.52%
101	Assistant	\$43,680.00	\$3,360.76	\$3,360.76	\$40,319.24	7.69%
103	Tech 1	\$28,588.00	\$2,331.44	\$2,331.44	\$26,256.56	8.16%
104	Tech 2	\$5,455.00	\$0.00	\$0.00	\$5,455.00	0.00%
105	Part-time	\$43,680.00	\$2,346.08	\$2,346.08	\$41,333.92	5.37%
108	Tech 3	\$37,170.00	\$904.07	\$904.07	\$36,265.93	2.43%
121	PERA	\$16,081.00	\$909.05	\$909.05	\$15,171.95	5.65%
122	FICA	\$16,820.00	\$991.55	\$991.55	\$15,828.45	5.90%
131	Employer Paid Health	\$19,622.00	\$685.60	\$685.60	\$18,936.40	3.49%
132	Employer Paid Disability	\$1,174.00	\$0.00	\$0.00	\$1,174.00	0.00%
133	Employer Paid Dental	\$4,128.00	\$248.24	\$248.24	\$3,879.76	6.01%
134	Employer Paid Life	\$269.00	\$22.40	\$22.40	\$246.60	8.33%
136	Deferred Compensation	\$650.00	\$50.00	\$50.00	\$600.00	7.69%
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	\$750.00	\$750.00	\$5,250.00	12.50%
200	Office Supplies	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
208	Instruction Fees	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
210	Operating Supplies	\$3,200.00	\$137.94	\$137.94	\$3,062.06	4.31%
212	Motor Fuels	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
213	Diesel Fuel	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
220	Repair/Maint Supply - Equip	\$3,000.00	\$29.71	\$29.71	\$2,970.29	0.99%
221	Repair/Maint Vehicles 306	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$15,000.00	\$25.87	\$25.87	\$14,974.13	0.17%
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%
254	Concessions - Pop	\$300.00	\$7.98	\$7.98	\$292.02	2.66%

OBJ	OBJ Descr	2019 Budget	JANUARY 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
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	\$0.00	\$0.00	\$300.00	0.00%
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	\$0.00	\$0.00	0.00%
316	Security Monitoring	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
317	Soccer/Skating	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
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	\$0.00	\$0.00	\$3,500.00	0.00%
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	\$61.92	\$61.92	\$938.08	6.19%
335	Background Checks	\$150.00	\$30.00	\$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	\$0.00	\$0.00	\$17,000.00	0.00%
383	Gas Utilities	\$8,000.00	\$410.48	\$410.48	\$7,589.52	5.13%
384	Refuse/Garbage Disposal	\$800.00	\$0.00	\$0.00	\$800.00	0.00%
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	\$0.00	\$700.00	0.00%
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	\$870.71	\$870.71	-\$370.71	174.14%
442	Safety Prog/Equipment	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
443	Sales Tax	\$1,600.00	\$230.00	\$230.00	\$1,370.00	14.38%
445	Sr Meals Expense	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
448	Weight Room Ins Reimbur	\$150.00	\$10.50	\$10.50	\$139.50	7.00%
450	Permits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
452	Refund	\$150.00	\$110.00	\$110.00	\$40.00	73.33%
453	80 Acre Development Expense	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
457	Weight Room Expenses	\$2,000.00	\$107.86	\$107.86	\$1,892.14	5.39%
459	PAL Foundation Expenditures	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
461	Silver Sneakers	\$6,500.00	\$364.00	\$364.00	\$6,136.00	5.60%
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	\$0.00	\$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	\$104.14	\$415.86	20.03%
610	Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPT 45100 Park and Recreation (GENERA		\$518,648.00	\$19,707.22	\$19,707.22	\$498,940.78	3.80%
DEPT 45500 Library						
101	Assistant	\$35,027.00	\$0.00	\$0.00	\$35,027.00	0.00%
121	PERA	\$2,627.00	\$0.00	\$0.00	\$2,627.00	0.00%

OBJ	OBJ Descr	2019 Budget	JANUARY 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
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	\$28.50	\$28.50	\$1,971.50	1.43%
202	Library Subscriptions	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
203	Library Books	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
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	\$0.00	\$0.00	\$1,000.00	0.00%
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	\$0.00	\$0.00	\$1,000.00	0.00%
433	Dues and Subscriptions	\$0.00	\$435.34	\$435.34	-\$435.34	0.00%
443	Sales Tax	\$100.00	\$1.00	\$1.00	\$99.00	1.00%
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	\$0.00	\$0.00	\$3,298.00	0.00%
600	Principal	\$520.00	\$104.14	\$104.14	\$415.86	20.03%
DEPT 45500 Library		\$82,130.00	\$568.98	\$568.98	\$81,561.02	0.69%
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	\$190,000.00	\$190,000.00	\$0.00	100.00%
610	Interest	\$19,653.00	\$10,776.25	\$10,776.25	\$8,876.75	54.83%
620	Fiscal Agent s Fees	\$300.00	\$253.00	\$253.00	\$47.00	84.33%
DEPT 47014 2012 Series A		\$209,953.00	\$201,029.25	\$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	\$2,433.00	\$29,907.00	7.52%
388	Recycling Expenses	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
430	Miscellaneous	\$3,240.00	\$262.00	\$262.00	\$2,978.00	8.09%
DEPT 48000 Recycling		\$35,980.00	\$2,695.00	\$2,695.00	\$33,285.00	7.49%

OBJ	OBJ Descr	2019 Budget	JANUARY 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
FUND 101	GENERAL FUND	\$4,484,104.00	\$402,556.60	\$402,556.60	\$4,081,547.40	8.98%
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	JANUARY 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	JANUARY 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	JANUARY 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	\$295.00	\$295.00	-\$295.00	0.00%

OBJ	OBJ Descr	2019 Budget	JANUARY 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	\$295.00	\$295.00	-\$295.00	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	\$295.00	\$295.00	\$18,205.00	1.59%
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	\$7,116.27	\$7,116.27	\$73,810.73	8.79%
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	\$454.48	\$454.48	\$5,615.52	7.49%
122	FICA	\$6,191.00	\$332.02	\$332.02	\$5,858.98	5.36%
131	Employer Paid Health	\$19,622.00	\$1,713.20	\$1,713.20	\$17,908.80	8.73%
132	Employer Paid Disability	\$740.00	\$0.00	\$0.00	\$740.00	0.00%
133	Employer Paid Dental	\$1,032.00	\$86.00	\$86.00	\$946.00	8.33%
134	Employer Paid Life	\$67.00	\$5.60	\$5.60	\$61.40	8.36%
136	Deferred Compensation	\$650.00	\$50.00	\$50.00	\$600.00	7.69%
151	Workers Comp Insurance	\$6,010.00	\$0.00	\$0.00	\$6,010.00	0.00%
152	Health Savings Account Contrib	\$6,000.00	\$1,500.00	\$1,500.00	\$4,500.00	25.00%
200	Office Supplies	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
208	Instruction Fees	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
210	Operating Supplies	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00%
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	\$35.49	\$35.49	\$9,964.51	0.35%
221	Repair/Maint Vehicles 306	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
222	Tires	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
223	Bldg Repair Suppl/Maintenance	\$4,000.00	\$20.00	\$20.00	\$3,980.00	0.50%
229	Oper/Maint - Lift Station	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.00%

OBJ	OBJ Descr	2019 Budget	JANUARY 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	\$1,156.60	\$1,156.60	\$16,843.40	6.43%
258	Unif FIRE/Ted/Corey	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
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	\$0.00	\$0.00	\$4,556.00	0.00%
321	Communications-Cellular	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0.00%
322	Postage	\$800.00	\$0.00	\$0.00	\$800.00	0.00%
331	Travel Expenses	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
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	\$0.00	\$0.00	\$27,000.00	0.00%
383	Gas Utilities	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
406	Lab Testing	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
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	\$77.58	\$77.58	\$22.42	77.58%
433	Dues and Subscriptions	\$300.00	\$568.00	\$568.00	-\$268.00	189.33%
442	Safety Prog/Equipment	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
443	Sales Tax	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
450	Permits	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
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	\$13,115.24	\$13,115.24	\$1,789,849.76	0.73%
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	\$13,115.24	\$13,115.24	\$1,789,849.76	0.73%
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	JANUARY 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	\$185,000.00	\$185,000.00	\$0.00	100.00%
610	Interest	\$19,923.00	\$12,952.50	\$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	\$242.00	\$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	\$198,194.50	\$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	\$90,000.00	\$90,000.00	\$0.00	100.00%
610	Interest	\$16,682.00	\$8,815.00	\$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	\$98,815.00	\$98,815.00	\$7,867.00	92.63%
FUND 651 SEWER RESTRICTED SINKING FUN		\$312,355.00	\$297,009.50	\$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	\$712,976.34	\$712,976.34	\$6,083,032.66	10.49%

B.5.

City of Crosslake - Preliminary 01/31/2019 Preliminary Budget to Actual Analysis (Remove Debt Service, Capital Outlay and Operating Transfers)					
Description	2019 Budget	31-Jan	2019 YTD Amount	2019 YTD Balance	2019 %YTD Budget
Total Expense (From Month End Report For January 31, 2019)	\$ 6,796,009	\$ 712,976	\$ 712,976	\$ 6,083,033	10.49%
Adjustments:					
<u>Less: All DS Issues</u>					
(101-41400-600) Administration: Copier Lease	(864)	(72)	(72)	(792)	8.33%
(101-41910-600) Planning and Zoning: Copier Lease	(864)	(72)	(72)	(792)	8.33%
(101-42110-600) Police: Copier Lease	(144)	(12)	(12)	(132)	8.38%
(101-45100-600) Parks and Rec.: Copier Lease	(520)	(104)	(104)	(416)	20.03%
(101-45500-600) Library: Copier Lease	(520)	(104)	(104)	(416)	20.03%
(101-47014-600) 2012 Series A - Principal	(190,000)	(190,000)	(190,000)	0	100.00%
(101-47014-610) 2012 Series A - Interest	(19,653)	(10,776)	(10,776)	(8,877)	54.83%
(101-47014-620) 2012 Series A - Fiscal Agent Fees	(300)	(253)	(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)	(185,000)	(175,000)	(10,000)	94.59%
(651-47007-610) 2012 Series A Disposal -Interest	(19,923)	(12,953)	(27,655)	7,732	138.81%
(651-47007-620) 2012 Series A Disposal - Fiscal Agent Fees	(750)	(242)	(636)	(115)	84.73%
(651-47008-600) 2017 Series A Disposal Bonds	(90,000)	(90,000)	(90,000)	0	100.00%
(651-47008-610) 2017 Series A Disposal Bonds	(16,682)	(8,815)	(5,515)	(11,167)	33.06%
Total Debt Service	(691,805)	(498,403)	(500,199)	(191,606)	72.30%
<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)	(2,645)	(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)	0	0	(60,000)	0.00%
(101-42280-500) Fire Administration - Capital Outlay	(15,000)	0	0	(15,000)	0.00%
(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)	(50,393)	(50,393)	(959,649)	4.99%
(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)	0	0	(3,298)	0.00%
(601-43200-500) Sewer - Capital Outlay	(1,300,000)	0	0	(1,300,000)	0.00%
Total Capital Outlay	(2,827,264)	(53,038)	(53,038)	(2,774,226)	1.88%
<u>Less: Other Items:</u>					
Operating Transfers (General Fund to Sewer Fund)	0	0	0	0	#DIV/0!
Total Operating Transfers Between Funds	0	0	0	0	#DIV/0!
<u>Less: Depreciation/Amortization</u>					
(601) Depreciation	(225,000)	0	0	(225,000)	0.00%
Adjusted Expenditures	\$ 3,051,940	\$ 161,535	\$ 159,739	\$ 2,892,201	5.23%
Linear Assumption (1 Month/12 Months) = 8.33%					
	8.33%	\$ 566,334			-3.10%



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SINCE 1913

B.6.

LIABILITY COVERAGE – WAIVER FORM

Members who obtain liability coverage through the League of Minnesota Cities Insurance Trust (LMCIT) must complete and return this form to LMCIT before the member's effective date of coverage. Return completed form to your underwriter or email to pstech@lmc.org.

The decision to waive or not waive the statutory tort limits must be made annually by the member's governing body, in consultation with its attorney if necessary.

Members who obtain liability coverage from LMCIT must decide whether to waive the statutory tort liability limits to the extent of the coverage purchased. The decision has the following effects:

- *If the member does not waive the statutory tort limits*, an individual claimant could recover no more than \$500,000 on any claim to which the statutory tort limits apply. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits would apply regardless of whether the member purchases the optional LMCIT excess liability coverage.
- *If the member waives the statutory tort limits and does not purchase excess liability coverage*, a single claimant could recover up to \$2,000,000 for a single occurrence (under the waive option, the tort cap liability limits are only waived to the extent of the member's liability coverage limits, and the LMCIT per occurrence limit is \$2,000,000). The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to \$2,000,000, regardless of the number of claimants.
- *If the member waives the statutory tort limits and purchases excess liability coverage*, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

Claims to which the statutory municipal tort limits do not apply are not affected by this decision.

LMCIT Member Name: City of Crosslake, MN

Check one:

☒ The member **DOES NOT WAIVE** the monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#).

☐ The member **WAIVES** the monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#), to the extent of the limits of the liability coverage obtained from LMCIT.

Date of member's governing body meeting: February 25, 2019

Signature: _____ Position: City Administrator/Treasurer



CROSSLAKE POLICE DEPARTMENT

MONTHLY REPORT

January

2019

**Crosslake Police Department
Monthly Report
January 2019**

Abandoned Vehicle	1
Agency Assist	15
Alarm	33
Animal Bite	1
Animal Complaint	2
Burglary	1
Civil Problem	1
Death	1
Driving Complaint	2
Ems	16
Gas Leak	1
Hazard In Road	1
Housewatch	2
Information	6
Intoxicated Person	1
Lost Property	2
Parking Complaint	1
Personal In Accident	1
Property Damage Acc	2
Public Assist	5
Suicidal Person	1
Suspicious Activity	1
Suspicious Person	2
Suspicious Vehicle	1
Theft	2
Traffic Citations	6
Traffic Warnings	42
Trespass	1
Vehicle Off Road	2
Welfare Check	2

Total 155

B.
8.



CROSSLAKE POLICE DEPARTMENT

MISSION TOWNSHIP MONTHLY REPORT

January
2019

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

Agency Assist	3
Burglary	1
Damage To Property	1
Driving Complaint	1
Housewatch	9
Suspicious Vehicle	1
Traffic Arrest	1
Traffic Citations	5
Traffic Stop	21
Trespass	2
Vehicle Off Road	1
Total	46



Crosslake Fire Department

Date: January 2019

B. 9.

Incidents

Description of Incident	Calls	YTD
3 - Rescue & Emergency Medical Services		
311 - Medical Assist - Assist EMS Crew	22	22
300 - Rescue, EMS Incident		
322 - Motor Vehicle Accident with Injuries	1	1
324 - Motor Vehicle Accident with No Injuries		
340 - Search for Lost Person		
362 - Ice Rescue		
326 - Snowmobile Accident With Injuries		
Total:	23	23
1 - Fire		
111 - Building Fire		
111 - Building Fire (Mutual Aid)	1	1
114 - Chimney Fire		
112/118/113 - Fire Other		
143 - Grass Fire/Wildland Fire		
131 - Automobile Fire		
Total:	1	1
4 - Hazardous Condition (No Fire)		
411 - Gasoline or other Flammable Liquid Spill		
412 - Gas Leak (Natural Gas or LPG)	1	1
444 - Power Line Down/Trees on Road		
Total Hazardous Condition:	1	1
5 - Service Call		
571 - Cover Assignment, Standby		
561 - Unauthorized Burning		
Total:	0	0
6 - Good Intent Call		
611 - Dispatched and Cancelled en route	3	3
600 - Good Intent Call		
609 - Smoke scare, Odor of smoke		
Total:	3	3
7 - False Alarm & False Call		
743 - Smoke Detector Activation - No Fire	2	2
746 - Carbon Monoxide Detector Activation - No CO	1	1
731 - Sprinkler Activation due to Malfunction		
Total:	3	3
8 - Severe Weather & Natural Disaster		
814 - Lightning Strike (No Fire)		
Total:		
Total Incidents:	31	31

**NORTH AMBULANCE
CROSSLAKE**

JANUARY 2019 RUN REPORT

TOTAL CALLOUTS: **68**

NIGHT: 21 DAY: 47

No Loads:	08
Cancels:	16
Fire Standbys:	00
Police Standbys:	00
Transported Patients:	44

CROSSLAKE:	40 (5 No Load, 6 Cancel)
BREEZY POINT:	08 (1 No Load, 4 Cancel)
IDEAL:	00
MISSION:	00
FIFTY LAKES:	03 (1 No Load)
MANHATTAN BEACH:	00
CENTER:	00
TIMOTHY:	00

MUTUAL AID TO:

PINE RIVER:	13 (1 No Load, 3 Cancel)
BRAINERD:	04 (3 Cancel)

BLS TRANSFERS:	00
ALS TRANSFERS:	00

ALS INTERCEPTS (ADVANCED LIFE SUPPORT):

BRAINERD:	00
PINE RIVER:	00
AIRCARE:	00

B.
11.

MONTHLY PLANNING & ZONING STATISTICS - CROSSLAKE

PERMITS	January-2019	Year-to-Date 2019	January-2018	Year-to-Date 2018
New Construction (Dwellings)	0	0	0	0
Septic - New	0	0	0	0
Septic Upgrades	0	0	1	1
Porch / Deck	0	0	1	1
Additions	1	1	1	1
Landscape Alterations	0	0	1	1
Access. Structures	0	0	0	0
Demo/Move	1	1	0	0
Signs	0	0	0	0
Fences	0	0	0	0
E911 Addresses Assigned	0	0	1	1
Total Permits Issued	2	2	5	5

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

CUSTOMER SERVICE STATISTICS	January-2019	Year-to-Date 2019	January-2018	Year-to-Date 2018
Counter Visits	36	36	22	22
Phone Calls	89	89	51	51
Email	31	31	27	27
Total	156	156	100	100

Call For Service	0	0	1	1
Shoreland Rapid Assessment Completed (Buffer)	0	0	0	0
Stormwater Plans Submitted	0	0	0	0
Site Visits	2	2	3	3

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	2	0
Passing Septic Compliance Percentage		100%		100%

PUBLIC HEARINGS	January-2019	Year-to-Date 2019	January-2018	Year-to-Date 2018
DRT	1	1	0	0
Variance	1	1	0	0
CUP/IUP	0	0	1	1
Land Use Map	0	0	0	0
Subdivisions (Metes & Bounds; Preliminary; Final)	0	0	0	0
Consolidations/Lot Line Adjustments	1	1	1	1



B.
12.

STATED MINUTES

City of Crosslake Planning Commission/Board of Adjustment

December 28, 2018
9:00 A.M.

Crosslake City Hall
37028 County Road 66
Crosslake, MN 56442

1. Present: Chair Aaron Herzog; Vice-Chair Matt Kuker; Mark Wessels; Joel Knippel; Mark Lindner; Alternate Bill Schiltz; and Liaison Council Member Dave Nevin
2. Absent: None
3. Staff: Jacob Frie, Environmental Services Supervisor; Jon Kolstad, Environmental Services Specialist and Cheryl Stuckmayer, Customer Service Specialist
4. 12-7-18 Minutes & Findings – **Motion by Knippel; supported by Lindner to approve the minutes & findings as written. All members voting “Aye”, Motion carried.**
5. Old Business
 - 5.1 None
6. New Business
 - 6.1 Jason W & Lisa A Stock – Variance for lake setback
 - 6.2 John W & Mitzi L Dillingham – Variance for lake setback and structure height
 - 6.3 Brian Paul Johnson – Metes and bounds subdivision
 - 6.4 Sundance Ridge Homes on Cross Lake – Preliminary plat
7. Other Business
 - 7.1 Staff Report
8. Open Forum
9. Adjournment

**Jason W & Lisa A Stock
14159000001Y009**

Herzog announced the variance request. Herzog invited Stock, the owner/applicant to the podium. Kolstad read the variance request, project details, no comments received, impervious calculations, stormwater plan submitted, certificate of installation on file dated 2017, and history of the parcel into the record. Herzog explained the visual layout of the parcel and structure setbacks to the water that were observed at the December 27, 2018 on-site. Lindner stated that the proposed project would not impede neighboring views. Wessels stated that there is a fireplace on the side of the house where the addition is to be built and was taken into consideration in the request. Stock explained the project details and that he had taken into consideration his 2 autistic children when designing the addition. Herzog opened the public hearing with no response, therefore the public hearing was closed. Herzog asked if any of the commissioners had additional questions, but none were forthcoming. Herzog requested Kolstad to initiate the findings of fact procedure with the board members deliberating and responding to each question.

December 28, 2018 Action:

Motion by Wessels; supported by Knippel to approve a variance for:

- **Lake setback of 67 feet where 75 feet is required to proposed addition**

To construct:

- **399 square foot addition where 135 square feet require a variance**

Per the findings of fact as discussed, the on-site conducted on 12-27-18 and as shown on the certificate of survey received at the Planning & Zoning office dated 11-29-18 for property located 35844 Robert Lane, Sec 20, City of Crosslake

Conditions:

Chapter 26 – Land Use; Sec. 26-227 Variance Decision - Variances must be substantially completed within two years of receiving approval – the approval of this variance will expire on 12-28-20

Findings: See attached

All members voting “Aye”, Motion carried.

**John W & Mitzi L Dillingham
14107000016Z009, 120104200C00009**

Herzog announced the variance request and invited Schmidt of Wes Hanson Builders, the owner's/applicant's representative to the podium. Kuker departed and Schiltz filled the position. Kolstad read the variance request, project details, impervious calculations, submitted septic design, no comments received, history of the parcel and the unique parcel type/peninsula into the record. Herzog asked Schmidt if he had anything to add or clarify. Schmidt stated there is no building envelope, the project details and that an updated septic system design had been submitted to Crow Wing County for approval, with Kolstad verifying that the design would be approved after the variance motion if appropriate. Wessels asked what the total square foot of the requested additions was. Schmidt explained the floor layout, number of existing bedrooms and adding one bedroom. Wessels stated a concern of adding to the impervious square foot of this unique parcel with two sides of the septic so close to the lake and the added septic use. Kolstad explained the septic design and how the type 3 septic system will work. Lindner stated the floor plan looked as if more bedrooms were being added then just the one. Herzog asked about the 3 season porch design and use. Schmidt explained that heat is intended to be installed. Kolstad stated that there were no comments from the DNR and that they require a 50 foot setback from a lake to the septic system. Commissioners questioned the ability to use the island parcel as part of the impervious calculations, so Kolstad refigured the impervious without the island to be 21.3%. Nevin stated the December 27, 2018 on-site did not show any real area to put a good stormwater management plan away from the lake. Wessels stated this lot does not have the ability to increase the structure size which would require an increase in the use of the septic system and create stormwater management issues. Schmidt stated variances are there for difficult parcels which we all can agree that this is definitely one. Herzog opened the public hearing with Stewart of 12548 Dewdrop Lane coming to the podium. Stewart was not in favor of the septic system as designed and concerned with the closeness to the lake. Herzog closed the public hearing. Lindner stated that there is most likely living above the garage which is a concern septic wise. A lengthy discussion was held on the amount of total square foot additions requested in relation to the 20 foot septic setback, the septic having two sides so close to the lake and the intense increase in the use of the septic system. Commissioners discussed a possible breakdown of the applicant's requests pertaining to answering the difficulty questions, with a decision made to break the request down. Herzog asked if any of the commissioners had additional questions, but none were forthcoming. Herzog requested Kolstad to initiate the findings of fact procedure with the board members deliberating and responding to each question.

December 28, 2018 Action:

Motion by Wessels; supported by Knippel to deny the variance for:

- 1. Increase height of nonconforming structure from 11 feet to not exceed 22 feet**

To construct:

- 934 square foot second story**

All members voting "Aye", Motion carried.

Motion by Wessels; supported by Knippel to approve the variance for:

- 1. Lake setback of 22 feet REVISED TO 38 FEET where 75 feet is required to proposed additions**
- 2. Lake setback of 20 feet where 75 feet is required to proposed septic system**
- 3. Type 3 septic system where a type 1 is required**

To construct:

- 416 square foot additions, consisting of 179 sq. ft. 3 seasonal porch, 51 sq. ft. covered entry, 186 sq. ft. addition per Certificate of Survey dated 11-29-18**
- Type 3 septic system**

Per the findings of fact as discussed, at the on-site conducted on 12-27-18 and as shown on the Certificate of Survey received at the Planning & Zoning office dated 11-29-18 located at 15310 Birch Narrows Rd, Crosslake, MN 56442

Conditions:

Chapter 26 – Land Use; Sec. 26-227 Variance Decision - Variances must be substantially completed within two years of receiving approval – the approval of this variance will expire on 12-28-20.

- 1. Removal of the 2 impervious surfaces stated on the Certificate of Survey dated 11-29-18, which consist of the 104 sq. ft. deck overhang and the 48 sq. ft. bump out, both on the east side of the existing structure**
- 2. Part of the stormwater management plan to consist of gutters directed to run off areas and to work with the planning and zoning staff to accomplish the stormwater needs**
- 3. Planning and zoning staff to perform a Shoreline Rapid Assessment Model and enforce the results**

Findings: See attached

All members voting “Aye”, Motion carried.

**Brian Paul Johnson
120184400AAB999**

Herzog announced the metes & bounds subdivision and invited Johnson, the applicant/owner to the podium. Kolstad read the metes and bounds subdivision request, the parcel details, no written comments, but some inquiries, request meets all ordinance requirements and the new parcels do not intend to have access off of county road 16 at this time. Johnson explained that tract D on the certificate of survey is intended to be a lot line adjustment with the adjacent parcel and not part of this request. Johnson clarified the access to the parcels. Herzog opened the public hearing with no response, so the public hearing was closed. Herzog asked if any of the commissioners had additional questions, but none were forthcoming. Herzog requested Kolstad to initiate the findings of fact procedure with the board members deliberating and responding to each question.

December 28, 2018 Action:

Motion by Lindner; supported by Knippel to approve a recommendation to the City Council to:

- 1. Subdivide parcel #120184400AAB999 involving 21+/- acres into 3 tracts**

Per the findings of fact as discussed, the on-sites conducted on 12-27-18 and as shown on the certificate of survey received at the Planning & Zoning office dated 7-27-18 for property located off of West Shore Drive & County Road 16, Crosslake, MN 56442

Conditions:

Failure to pay the park dedication fee and record a certificate of survey or a signed deed within 90 days of city council fee and subdivision approval shall void the approval of the metes and bounds subdivision unless such time is extended by a resolution of the city council prior to the expiration of the 90-day period per Chapter 44

- 1. Park dedication fee submitted to Planning & Zoning office prior to City Council meeting**

Findings: See attached

All members voting "Aye", Motion carried.

**Sundance Ridge Homes on Crosslake
14253001005A009, 14253001006A009, 146070009CE0009**

Herzog announced the preliminary plat request and invited Swenson owner/applicant to the podium. Kolstad read the preliminary plat request, no comments received, plat is in the waterfront commercial district, plat history and previous plat request approvals, common property parcels and that the original plat had preapproved and paid all park dedication fees into the record. Swenson explained the original approved plat request history and the current preliminary plat request. Herzog asked if any of the commissioners had additional questions, but none were forthcoming. Herzog opened the public hearing with no one responding, therefore the public hearing was closed. Herzog requested Kolstad to initiate the findings of fact procedure with the board members deliberating and responding to each question.

December 28, 2018 Action:

Motion by Knippel; supported by Lindner to recommend to the Crosslake City Council the approval of the preliminary plat of Common Interest Community No. 1058 A Condominium Sundance Ridge Condominiums First Supplemental CIC Plat of parcels 14253001005A009, 14253001006A009, 146070009CE0009, of 3 tracts involving 4.3 +/- acres, Section 16, located at 36969 County Road 66, Crosslake, MN 56442

Per the findings of fact as discussed, the on-sites conducted on 12-27-18 and shown on the preliminary plat received at the Planning & Zoning office dated 11-20-18

Findings: See attached

All members voting "Aye", Motion carried.

Other Business:

1. Staff report
 - a. Monthly city council report
 - b. Development Review Team (DRT) monthly meeting(s)- 1 in December
 - c. January public hearing applications - 1
 - d. Joint meeting with city council for ordinance revisions discussion
 - e. Joint training invite at the county in February – to be readdress in January
 - f. Spring workshop on March 27, 2019
 - g. Land Use application is accepted as presented today. Commissioners approved an additional revision could take place according to the city attorney if required/needed. This new revision as presented today meets the liability needs for the city per the commissions

Open Forum:

1. Stewart of 2548 Dewdrop Lane questioned a motion made by the city council on 1/5 tax forfeited road property. Stewart questioned if the item went before the planning commissioners. Kolstad explained that it did not and that the Mayor read a letter at a city council meeting explaining the situation. Stewart was advised to go to the city council with any additional questions.

Matters not on the Agenda:

1. There were no matters not on the agenda

Motion by Knippel; supported by Herzog to adjourn at 11:22 A.M.

All members voting “Aye”, Motion carried.

Respectfully yours,

Cheryl Stuckmayer

Cheryl Stuckmayer
Customer Service Specialist

B.
13.

Crosslake Roll-Off & Recycling Services

	2019										Total Tons
	January	February	March	April	May	June	July	August	September	October	
Mixed Paper	9120	840	840	840	840	840	840	840	840	840	23.75
Paper	9120	840	840	840	840	840	840	840	840	840	0
Aluminum	840	840	840	840	840	840	840	840	840	840	0
Tin	840	840	840	840	840	840	840	840	840	840	0
Glass	0	0	0	0	0	0	0	0	0	0	0
Plastic	2620	2620	2620	2620	2620	2620	2620	2620	2620	2620	0
Metal	15900	15900	15900	15900	15900	15900	15900	15900	15900	15900	0
Cardboard	11840	11840	11840	11840	11840	11840	11840	11840	11840	11840	0
Electro	0	0	0	0	0	0	0	0	0	0	0
Total lbs	47500	47500	47500	47500	47500	47500	47500	47500	47500	47500	0
2000#	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	0

TOTAL IBS	9120	840	840	840	840	840	840	840	840	840	0
2000#	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	0
TOTAL TONS	4.56	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0

Tires 0

SCORE REPORT FORM

B.
14.

Mo./Yr.

December 2018

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)

7,229

Corrugated Cardboard

1,824

Newspaper

-

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

5,404

Metal: Appliances, misc...

Commingled Materials: (includes)

14,855

%

lbs

5% Metals- Aluminum Cans 743

21% Tin Cans 3120

61% Glass- 9062

Clear bottles

Green bottles

brown bottles

10% Plastic - #1 & #2 bottles 1486

3% Rejects 446

100% 14855

Total LBS.

22,084

0

Total Tons

11.04

0

OUT OF COUNTY Waste Disposal

Final Destination:

N/A

Disposal Site Permit # :

Tons Delivered:

NONE

Total Number of

Households

Served this Month

1039

	Trash		Recycling			
	Accounts	Rate	Accounts	%	Paper	Commingle
BRD	2846	74%	2107	43%	18,916	51,994
BAX	1750	88%	1539	31%	13,816	37,978
B.P.	607	73%	441	9%	3,959	10,883
P.L.	270	77%	207	4%	1,858	5,108
C.L.	1039	58%	602	12%	5,404	14,855
C TWNSP	0	0%	0	0%	4,186	1,302
NIS	85	0%	0	0%	-	-
	6597	74%	4896	100%		

B. 15.

Facility Needs Meeting
Crosslake City Hall
January 15, 2019
8:00 am.

Meeting was called to order by Mayor Nevin

Mike Lyonais suggested group select a chair. Motions were made to make Kevin Sedivy chair, Doreen Gallaway Co-chair and Dan Heggerston note-taker

First order of business was to tour facility. Chief Lee, Chief Lohmiller and Mike Lyonais gave the guided tours and provided insight to facility needs

After tours chair Sedivy suggested personal bios of all members of committee be given at which time members gave background on themselves

Councilman Herzog stated there were facility ideas that have been circulating in community and listed them:

1. 5 Bugles proposal on site in Crosslake
2. Purchase 30 acres south of town for 900,000 and build new structure
3. Purchase school property 900,000 and repurpose buildings
4. Purchase lot north of city hall for 60,000 for expansion on site, having additional land to do so
5. Build part/all facilities on community center land
6. Remodel/Add-on to current facility

The group then discussed these options and proposed 3 variations, in addition to the 5 bugles proposal

1. 5 Bugles proposal as is on site in Crosslake
2. Purchase school property and re-purpose buildings
3. Add-on to current building
4. Remodel entire city hall for fire only and build new police/admin in one of two locations: 1. Purchase lot north city hall or 2. Build on community center land

Chair Sedivy suggested we study these options for next meetings discussion

Chief Lohmiller passed out fire department annual report and a copy of the Minnesota Firefighter Initiative and asked all members read for next meeting

Next meeting was set for Wednesday January 23rd @ 8:00 am

Tour was provided at school property

Adjourn

Facility Needs Meeting

Crosslake City Hall

January 23, 2019

8:00

Attendees: Dave Nevin, Mic Tchida, Kevin Sedivy, Doreen Gallaway, Bill, Schiltz, Aaron Herzog, Ted Strand, Chip Lohmiller, Mike Lyonais, John Andrews, Tom Swenson, Marcia Seibert-Volz, Mark Wessels, Darrell Schneider, and Dan Heggerston

Meeting called to order by Chairman Sedivy.

Minutes of January 15, 2019 meeting accepted and approved.

Chairman Sedivy asked Chief Lohmiller about the open house attendance. There were no attendees. Chief Lohmiller asked to have the floor. He asked if all had received the handout from last week and if there were any questions. Chairwoman Gallaway asked for clarifications on the incident sheets and the info was provided. Chief Lohmiller expressed disappointment that no committee members, outside of Marcia Seibert-Volz, had sought out him out for further information on the expansion needs, specific to his department. The Chief additionally expressed how critical that all committee members be up to speed on these needs. Multiple committee members felt that the reporting from 5 Bugles specific to the fire departments needs was sufficient. Others expressed that his knowledge would be sought out at a later date when the need arose. The topic of ladder truck was brought up and Chief Lohmiller said at this time we utilize Ideal FD ladder truck, a ladder truck is not needed at this very moment and these type of trucks are expensive. He added this need could change if building keep getting bigger.

A general conversation was started with the questions coming up: how do we determine condition of current building? Should we seek out a consultant? Should this be pro bono work or for hire? How do we pay for any proposed city facilities?

Chairman Sedivy suggested we all weigh in individually as to what we would like to see:

Kevin Sedivy-wants hard costs on the 5 bugles project and hard cost on a remodeled project

Doreen Gallaway-remodel city hall to house police/fire, move admin/P&Z out, secure school property

Bill Schiltz-agreed w/ both Kevin and Doreen

Aaron Herzog-thought it was best a councilman to reserve opinion

Ted Strand-current building could be remodeled, like to see admin/p&z/police together, wants hard#'s

Chip Lohmiller-wants hard #'s

Eric Lee-police/admin/p&z stay together, needs closer to 10,000 sq. ft. than 5000 sq. ft.

John Andrews- thought it was best a councilman to reserve opinion

Tom Swenson-Agrees w/ previous statements, secure school property/potentially subdivide it to defray costs, hire out the consultant work

Marcia Seibert-Volz-remodel current city hall for fire, police/admin/p&z different building, maybe utilizing building on school property

Mark Wessels- remodel current city hall for fire, police/admin/p&z different building on different land

Darrell Schneider-likes the committee as assembled, getting the costing correct and upfront is the most critical component

Dan Heggerston-remodel current city building for fire, new police/admin/p&z on purchased property to the north

Dave Nevin-went to Baratto Brothers for estimate to remodel city hall, \$150 per/ft., 1.5-2 million to remodel for police/fire in current city hall, purchase school property

Mic Tschida-Remodel city hall for police/fire, buy school property for admin/p&z, has heard minimal support from community for large spending

A sub-committee was formed to meet with WSN. Members are: Ted Strand, Chip Lohmiller, Dave Nevin, Kevin Sedivy and Bill Schiltz. Requirements for WSN:

1. Site visit
2. Provide a cost estimate to remodel City Hall for Fire Department only, utilizing the 5 bugles needs assessment
3. Provide a cost estimate for a stand-alone police/admin/p&z building utilizing the 5 bugles needs assessment
4. Provide a proposal for architectural renderings of a remodeled city hall and stand-alone police/admin/p&z w/ the intent to put hard numbers on both buildings

Next meeting February 6th 8:00

Meeting adjourned

B.
16.

Crosslake Sewer District/Sanitary Sewer Advisory Committee

January 16, 2019, 8:00AM

Crosslake Community Center

Conference Room C (adjacent to gymnasium)

Attendee List: Bob Perkins, John Forney, Amy Wannebo, Ted Strand, Jon Kolstad, Dave Fischer, John Andrews, Patty Norgaard, Darrell Swanson, Mic Tchida, Mark Wessels, Darrell Schneider, Gary Heacox, Dennis Taylor

Not Present: Steve Roe, Roger Roy, Dave Schrupp, Jeff Laurel

1. Call to Order

2. Leadership, Organization, Record-keeping

- Introductions and brief discussion on the group. Mic T motioned to keep the chair as is with Bob Perkins appointed chair and John Forney co-chair, Amy second – passed. The group decided to meet on the 1st and 3rd Friday of each month with the next two meetings on February 1st & 15th at 8AM.

3. Discussion of Committee Objective and Timetable

- We discussed a number of options that need to be presented to the City Council in 6 months. These range from sewer expansions, sanitary sewer district, ordinances, and alignment or accountability with state statutes. Our goal is to have an update for the March meeting and as requested by the council.
- Amy W mentioned a new guideline from the MPCA coming March-May of 2019 in regards to pumping and inspections. Also that out of the 200 inspections, about 3-5% failed.

4. Options to be Reviewed

- A. Status Quo — Continue Current Options (Limited Sanitary Sewer and Private Septic Systems)
- B. Extend Sanitary Sewer Service. No Change to Septic Systems.
- C. Extend Sanitary Sewer Service and Create a Sewer District
- D. Other?

5. Information Needed

- The group had a good discussion on getting to the numbers, we may have to reach out to the county to see if there is any data available to the public. Most of the city records are not fully converted to electronic media that is searchable. We would like

to identify the number of land owners, parcels with buildings, those with septic, and those connected to the sewer. Also, if we can determine a strategy to identify areas of concern to review in order to quantify and validate if there is a problem.

- Currently all households should be on a 3-year or less pumping schedule by state statute.
- A compliance inspection is the entire system to include soil testing. When pumping, the only inspection performed may be the tank integrity.

- > Number of Sanitary Sewer Users
- > Potential Number of Users of Extended Sanitary Sewer Users

by Areas Being Considered

- > Number of Septic System Users
- > Number of Non-Compliant Septic Sewer Systems
- > Anticipated Costs of Each Option (See Bolton & Menk Study

and Otter Tail Sewer District

- > Other

6. Next Steps

- > Advisory Committee Credentials — City Application

for Appointment

- If our group can fill out the application form, that will help us support the talent we have on our committee. (4) former mayors, 3 city council (once the meeting is announced), WAPOA, PRWS, P&Z, etc.
- Round-table comments
 - We need to look at ordinance, district, funding, and accountability
 - Find data for the area, understand what triggers inspections
 - What information is obtained and available at the county?
 - We need to connect with the U of M and connect with someone within Ottertail if possible
 - Focus on the process and timeline, don't forget about the sewer expansion
 - We all agreed that we have a solid start, good direction, and we need to keep the momentum to provide a recommendation

7. Assignments/Responsibilities

- Amy is going to visit with Tom E and possible Dan W on the 30 lakes to see if we can learn anything about the lessons learned.
- John F is going to reach out to the U of M to see if they have any data that will assist our group.

- Jon K is going to share what triggers inspections today
- Bob to check out the county web site for downloadable content

8. Future Meeting Date/Times and Places

- Next Meeting Feb 1st 8:00 AM (we are looking into meeting rooms, an update to follow.

Crosslake Sewer/Septic Advisory Meeting

February 1, 2018

Minutes

Attending: Bob Perkins, John Forney, Jeff Laurel, Dave Fischer, Dave Schrupp (via phone), Darrell Swanson, Mark Wessels, Darrell Schneider, Patty Norgaard, Dennis Taylor, Amy Wannebo, Jon Kolstad, Tom Espersen, John Andrews (via phone)

1. Bob Perkins – called meeting to order, 8:00 A.M.
2. Record Keeping:
 1. One comment from member re: Jan 16 minutes. Darrell Swanson asked that we include the review of ordinance in the minutes. Minutes approved with notation of new ordinance.
 2. John Forney and Patty Norgaard volunteered to help with recording minutes
3. Discussion of Committee objective and Timetable:
 1. Our goal is to provide a status update for Council Meeting March 11, 2019. A high-level overview of our progress
 1. Status Quo – do nothing
 2. Big Pipe Expansion (Moonlight Bay) and more
 3. Bolton & Menk feasibility study– Long term – Short Term
 4. Septic/Sewer City wide ordinance
 5. Septic/Sewer District
 2. Share and understand the current state statutes and any new guidelines:
 1. Current Statutes in place are followed by P & Z and County
 1. Septic inspectors follow state guidelines. The events that trigger a compliance inspection are permits pulled, transfers of property (not all) and complaints.
 2. New stricter septic/sewer guidelines in place by 2021?

1. What is proposed or will be implemented?

4. Information Needed:

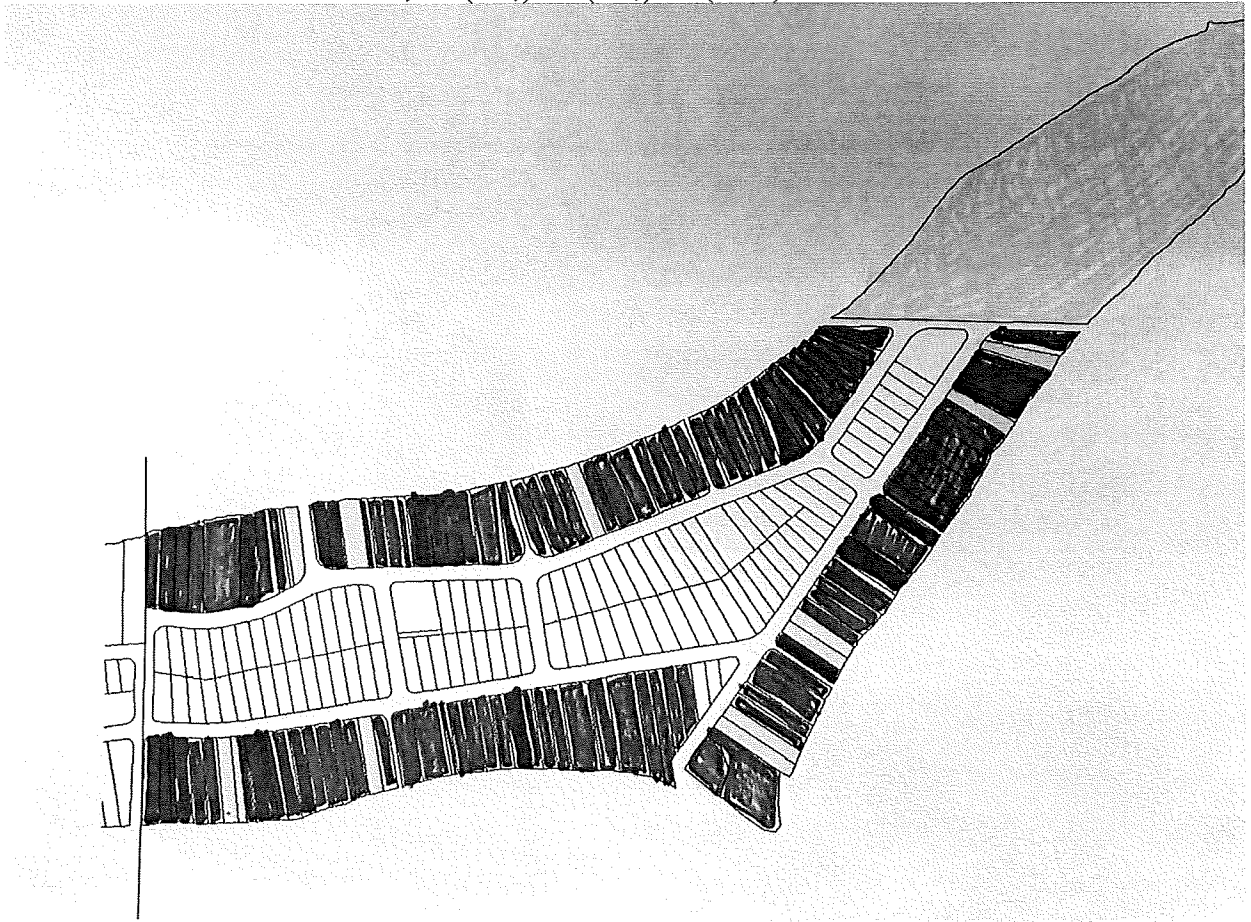
1. Number of Sanitary Sewer Users:

1. ERU – See Estimated Volume Calculations attached.

5. Areas Considered: This assessment covers riparian and non-riparian

1. Amy Wannebo assessed Manhattan Point Boulevard.

1. Sampling of the 5,060 total parcels of property in city (estimated 5% of properties at risk. The section below illustrates the following: Green, sewer certificate on file, yellow is compliant (date range,) and red is no data electronically available at this time. View of Manhattan Beach Section 1 and 6, G (59,) Y (32,) R (202)



6.

1. The next areas to assess are Daggett Bay Road, Daggett Pine Road to Dream Island, and / or the Johnny and Robert Street areas on West Shore Drive. Please include both riparian and non-riparian properties if possible. Amy thought she could complete portions of this prior to Feb 15th.

7. Alternatives for compliance inspection of septic:
 1. Districts
 2. Ordinances
8. Enforcement:
 1. Assessments
 2. Other
9. Information available:
 1. CWC – Tom Esperson
 2. WAPOA??
10. U/MN Connections:
 1. Dave Fisher follow up for Feb 15th meeting
 2. John Forney called the Molly Zins, University of Minnesota Extension office in Brainerd and was referred to Sara Heger, an engineer, researcher, and instructor in the Onsite Sewage Treatment Program in the Water Resources Center at the University of Minnesota. She is available to consult with the Advisory Committee. Phone: 1-612-625-7243 Email: sheger@umn.edu
11. Ottertail Connections:
 1. Ted Strand – Public Works
 2. Other (TBD)
12. MPCA
 1. Dave Schrupp will follow up for Feb 15th meeting
13. Lino Lakes Follow Up – Darrell Schneider
14. Committee Credentials – application: Please turn into Bob Perkins or John Forney if you have not yet done so.
15. Committee Comments:
 1. Tom Espersen, CWC – things for consideration
 1. Must have a clear vision
 2. Solutions in place, offer solutions when needed

3. What is the process, how do we function?
 4. Well –educated public
 5. Experienced staff
 6. Must be enforceable
16. Do we need to hire a consultant to help us through process?
1. Need council approval
 1. Does committee have time and expertise
 2. Only 2 hours monthly is dedicated to task
17. Should we form committees to focus on aspects of our task?
1. Discussed this proposal. For present, we will continue with the whole advisory group rather than breaking into smaller groups to investigate portions of this project simultaneously.
18. Can we segment the project I.E.?
1. Begin with ordinance adoption
 2. Continue monitoring for 3 years
 3. Other??
19. Next Meeting:
1. February 15, 8:00 A.M.
 2. Community Center
 3. John Forney, Chair

Notes on estimated volume/capacity of the Crosslake Waste Water Treatment Plant and septic

Total Capacity of Crosslake sewage treatment plant at 274 gallons per day (gpd) per Equivalent Residential Unit (ERUs) = 547 ERUs. 274 gallons is equal to one residential unit per day.

Existing sanitary sewer coverage is now using about 200 ERUs

Proposed Moonlight Extension of the current sanitary sewer would use an estimated 44 ERUs

So with current and extension to Moonlight, the volume processed is estimated 244 ERUs

Remaining capacity would be 303 ERUs

Other sanitary sewer extensions in Bolton & Menk studies

East Shore Extension ERUs

1st = 70

2nd = 59

3rd = 97

4th = 55

Total ERUs = 281

Southeasterly

78 ERUs

Easterly

56 ERUs

Northeasterly

176 ERUs

Total all five additional extensions = 635 ERUs

Total all sanitary sewer installed and contemplated = 835 ERUs

Note: The total of 835 ERUs would require increasing treatment plant capacity
by at least 288 ERUs.

Crosslake Comp Plan

Projected 2020 full time residences = 1,107(E)

Estimated Seasonal Residences = 1,836(E)

TOTAL= 2,943(E)

Other estimates: TOTAL = 2986

Source Bolton & Menk studies for Crosslake (2) and
Crosslake Comprehensive Plan

Full-time and part-time residences are not equal.

Commercial, government/schools and religious buildings have greater treatment needs than the typical residential units (i.e., many would be greater than one ERU).

B.17.

BILLS FOR APPROVAL
February 11, 2019

VENDORS	DEPT		AMOUNT
Ace Hardware, sand	Park	pd 2-6	44.72
Ace Hardware, hose hangers	Park	pd 2-6	33.98
Ace Hardware, light, cut glass	Park	pd 2-6	16.89
Ace Hardware, propane	PW	pd 2-6	50.97
Ace Hardware, tape	Park	pd 2-6	2.59
Ace Hardware, sand, brackets, cleaners	Park	pd 2-6	71.85
Ace Hardware, lock	Park	pd 2-6	72.95
Ace Hardware, screwdrivers, drill bits	PW	pd 2-6	88.35
Ace Hardware, blades, jig saw	PW	pd 2-6	157.41
Ace Hardware, filter	PW	pd 2-6	17.99
Ace Hardware, post its, sales book	PW	pd 2-6	11.97
Ace Hardware, heater, gloves	Sewer	pd 2-6	88.97
Ace Hardware, bolts for snow blower	Park	pd 2-6	0.94
Ace Hardware, pickup tool, bolts	Park	pd 2-6	16.08
Ace Hardware, hardware	Fire	pd 2-6	5.52
Ace Hardware, wire cutter, fish tape, cable, tester	PW	pd 2-6	112.53
Ace Hardware, nuts, bolts	Park	pd 2-6	14.69
Baker & Taylor, books	Library	pd 2-1	14.95
Brainerd Hydraulics, hydraulic pump	PW	pd 2-12	4,844.50
Brainerd Hydraulics, hoses	PW	pd 2-12	89.23
Brainerd Hydraulics, hoses	PW	pd 2-12	175.48
City of Crosslake, sewer utilities	PW/Gov't	pd 2-1	150.00
Clean Team, february cleaning	PW/Gov't	pd 2-1	1,082.50
Crosslake Communications, phone, fax, internet, cable	ALL	pd 2-12	1,499.87
Crosslake Rolloff, recycling	Gov't	pd 2-7	2,695.00
Crow Wing Auto Body, mirror repair	Police	pd 2-1	322.81
Crow Wing County, 2018 audit confirmation	Admin	pd 2-1	30.00
Crow Wing County Attorney, 4th quarter fines	Gov't	pd 1-24	1,842.34
Crow Wing County Highway Dept, salt sand	PW	pd 2-1	1,541.34
Crow Wing County Highway Dept, fuel	ALL	pd 2-1	3,720.49
CTCIT, january it labor	ALL	pd 2-12	900.00
Culligan, water and cooler rental	PW/Gov't	pd 2-6	91.70
Dacotah Paper, janitorial supplies	Park	pd 2-1	513.95
Emergency Response Solutions, scba flow test	Fire	pd 2-1	1,699.00
Fire Instruction & Rescue, ems training	Fire	pd 2-1	600.00
Forum Communications, summary budget	Admin	pd 2-12	119.00
Forum Communcations, meeting notice of 2/22	PZ	pd 2-12	34.00
Guardian Pest Solutions, pest control	Gov't	pd 2-12	77.60
Heiman Fire Equipment, beanies	Fire	pd 2-7	658.50
Herzog Aaron, reimburse travel expenses	Council	pd 2-12	276.12
Holden Electric, electrical labor	Sewer	pd 2-1	675.35
Ken Fraasch, weight room refund	Park	pd 2-1	100.00
Kyle Krause, weight room reimbursement	Park	pd 1-24	110.00
Lakes Gas Co. bulk lp	Park	pd 2-12	736.09
Lakes Printing, ski trail maps	Park	pd 2-1	264.20

League of MN Cities, leadership conference	Council	pd 1-24	225.00
LM Steel, steel	PW	pd 2-1	420.24
LM Steel, steel	PW	pd 2-1	52.50
Marco, copier lease	Park	pd 2-1	237.99
Marco, copier contract	Park	pd 2-1	67.50
Mastercard, CDW, barracuda backup	Park	pd 1-22	3,918.17
Mastercard, Idville, id/key maker	Gov't	pd 1-24	2,645.40
Mastercard, Microsoft, monthly office software	Fire	pd 1-22	17.71
Menards, work platform, heater, knives	PW	pd 2-1	497.91
Mid American Research, cleaners	Park	pd 2-1	144.01
Mike Lyonais, reimburse petty cash	Park	pd 1-24	7.98
Mikes Electric, install time clock	Park	pd 2-1	400.00
Napa, gas cap	PW	pd 2-6	9.77
Napa, light, wipes, gas cap	PW	pd 2-6	39.30
Napa, lights	PW	pd 2-6	165.51
Napa, light	PW	pd 2-6	39.21
Napa, washer fluid	Police	pd 2-6	13.38
Napa, battery	PW	pd 2-6	266.47
Napa, antifreeze, diesel additive	PW	pd 2-6	31.42
Napa, adnesive	Police	pd 2-6	3.52
Neopost, postage meter refill	ALL	pd 1-24	770.70
North Memorial, january subsidy	Gov't	pd 2-7	1,100.00
Paper Storm, document shredding	Admin	pd 2-1	53.50
Peoples Security, false alarm repairs	Park	pd 2-12	87.88
PERA, payroll contributions	Park	pd 2-12	916.69
Premier Auto, oil change	PW	pd 2-6	60.86
Premier Auto, oil change	Police	pd 2-6	33.34
St. Cloud State University, mcfoa conference	Admin	pd 1-24	275.00
Seth Wannebo, reimburse for uniform expense	PW	pd 2-1	144.95
Station Check, inventory software	Fire	pd 2-12	1,500.00
Stoney Brrok Fire & Safety, fire wipes case	Fire	pd 2-12	320.00
Teamsters, union dues	Police	pd 2-4	194.00
The Office Shop, folders	PZ/EDA	pd 2-6	45.70
The Office Shop, finger grippers	PZ	pd 2-6	10.99
The Office Shop, nameplates	PZ	pd 2-6	29.14
TJ Graumann, mileage reimbursement	Park	pd 1-22	61.92
TJ Graumann, mileage reimbursement	Park	pd 2-1	6.96
TJ Graumann, uniform reimbursement	Park	pd 2-1	49.99
Volunteer FF Benefit Assn, dues	Fire	pd 2-6	183.00
Waste Partners, trash removal	ALL	pd 2-7	321.33
Watch Guard, warranty, software maintenance	Police	pd 2-1	4,225.00
Xcel Energy, gas utilities	ALL	pd 2-1	3,531.71
TOTAL			48,798.07

B. 18.

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: Brainerd Lakes Chamber

Previous Gambling Permit Number: X-03381-17-012

Minnesota Tax ID Number, if any: B049612

Federal Employer ID Number (FEIN), if any: 41-0162195

Mailing Address: 224 W Washington Street

City: Brainerd State: MN Zip: 56442 County: Crow Wing

Name of Chief Executive Officer (CEO): Mat Kilian

CEO Daytime Phone: 218-822-7111 CEO Email: mkilian@explorebrainerdlakes.com

(permit will be emailed to this email address unless otherwise indicated below)

Email permit to (if other than the CEO): cindy@crosslake.com

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): Andy's Bar & Grill

Physical Address (do not use P.O. box): 35453 County Road 3

Check one:

☒ City: Crosslake Zip: 56442 County: Crow Wing

☐ Township: _____ Zip: _____ County: _____

Date(s) of activity (for raffles, indicate the date of the drawing): Friday, March 22, 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: Crosslake

Signature of City Personnel:

Charlene Nelson

Title: City Clerk Date: 2-6-19

**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: _____ Date: _____
(Signature must be CEO's signature; designee may not sign)

Print Name: Matt Kilian

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.

Parks, Recreation/Library Commission Minutes

Wednesday, January 24, 2019

2:00 PM at the Crosslake Community Center

Members Present: Mick Tchida, Don Christner, Sandy Melberg, Darrel Shannon, Gary Villella, Councilman John Andrews, Library/Community Center Manager Jane Monson, and Parks and Recreation/Library Director TJ Graumann

Guests: Peter and Pam Graves

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

II. Introduction of New Commission Members Darrel Shannon and Gary Villella

III. Approval of October Minutes

Motion: To Approve Minutes from the October 24, 2018 Meeting as written: Christner/Villella
Favor: All

IV. PAL Tennesen Warning Request

The PAL Foundation has requested to be allowed to place a Tennesen Warning at the front desk to gather Community Center user's information to be used in their fundraising efforts and to communicate with, and draw support from, citizens on upcoming PAL sponsored events and projects. Discussion ensued.

Motion: To allow the PAL Foundation to place a Tennesen Warning at the front counter in the Community Center with the request that the form is included in their promotional materials, not a stand-alone form. Christner/Villella Favor: All

V. Pickleball

Crosslake Citizens Pam and Peter Graves addressed the Commission on the need for an Outdoor Pickleball Court facility. They reported the amount of pledges that they have secured and listed other organizations, including the PAL Foundation, that they have been in contact with for fundraising purposes. They also suggested other options, such as hosting tournaments, to help raise needed funds. TJ reported to the Commission what is in the budget will not cover the cost of the size of facility they would like to see built, fencing, safety issues, etc. Discussion of Pickleball Program ensued.

VI. Subdivision Application

The Johnson Subdivision requests the division of approximately 21-acre parcel into 3 tracts.

Motion: To accept cash in lieu of land for the Johnson Subdivision request. Tchida/Christner
Favor: All

VII. Proposed Babinski Apartment Complex

TJ informed the Commission Members of a possible 68-unit complex project. Discussion ensued.

VIII. Hours and Staffing

TJ is requesting the Commission support a permanent change in the Community Center Hours of Operation. Due to a continual problem staffing the early morning hours, covering the hours of operation with current staff, and the small average member usage in that 5:00 to 6:30 am time slot, the following changes in the schedule are being proposed:

Monday-Thursday 6:30 am to 9:00 pm; Friday 6:30 am to 5:00 pm; and Saturday and Sunday hours 8:00 am to 4:00 pm (no change). Discussion ensued as to usage data and recommendations of staff.

Motion: To submit to the Council for approval the changes in Hours of Operations as requested.

Villella/Christner Favor: All

IX. Library Update

Jane updated the Commission on Library operations for the last couple of months.

- I. Along with long-time volunteers and Library Book Sale Coordinators, proposed to the Commission a revised Donation Policy that she is requesting the Commission take action on and send to the Council for approval before the 2019 Book Sale Season.

Motion: To submit the revised Donation Policy as presented for Council approval.

Melberg/Villella Favor: All

- II. Bring to the Commission's attention that changes will be requested in the upcoming months including Policy Manual Updates, re-instating fines and refund policies, and changes to the Charter School usage/scheduling.
- III. New Circulation Desk computers and monitors are on the wish list. The Library computer replacement process and options has been discussed.

Motion: To purchase two new computers and monitors for the Library Circulation Desk.

Villella/ After discussion motion was tabled. Commission Member Shannon voiced concern on purchasing without having price information. Commission instructed TJ to research costs of two new computers and monitors. The old computers would be utilized as a backup in the front office and as a terminal in the maintenance garage to research parts, etc.

- IV. TJ and Jane will start scheduling for the Summer Reading Program. Due to calendar events scheduled, the Program will last 4 weeks this summer.

XI. Open Forum

No business

XII. Adjourn

Motion: to Adjourn Shannon/Villella Favor: All

B. 20.

BILLS FOR APPROVAL
February 25, 2019

VENDORS	DEPT		AMOUNT
Aspen Mills, uniform	Fire		62.45
AW Research, water testing	Sewer		594.00
Axon, cartridges	Police		462.00
Baker & Taylor, books	Library		1,036.60
Birchdale Fire & Security, replace apc	PW		150.00
Blue Cross, health insurance	ALL		21,668.00
Brainerd Hydraulics, hoses and labor	PW		292.80
Breen & Person, legal fees	ALL		1,300.00
Breen & Person, settlement fees	Gov't		46,375.00
Council #65, union dues	Gov't	pd 2-19	208.18
Crosslake Sheetmetal, service call	Ambulance		110.00
Crosslake Sheetmetal, replace air exchanger	Ambulance		355.00
Crow Wing County Attorney, forfeiture proceeds	Police		44.00
Crow Wing County Recorder, filing fees	PZ		92.00
Crow Wing Power, electric services	ALL	pd 2-19	9,902.05
Dacotah Paper, janitorial supplies	Park		112.19
Delta Dental, dental insurance	ALL		1,414.65
Elite Fence, gate opener repair	Sewer		75.00
Fire Instruction & Rescue, osha refresher	Fire		550.00
Fortis, disability insurance	ALL		660.76
Gull Lake Glass, door closure	Park		225.00
Initiative Foundation, annual contribution	Gov't		1,650.00
International Assn of Fire Chiefs, membership dues	Fire		240.00
J&J Medical, chest compression devices	Fire		12,995.00
Johnson, Killen & Seiler, labor attorney fees	Gov't		3,095.27
Maney International, mass air flow sensor	PW		691.61
Mastercard, Adobe, acrobat pro	PW		16.10
Mastercard, Amazon, fan	Park		32.20
Mastercard, Amazon, laptop case	Admin		20.39
Mastercard, Amazon, vacuum filters	PW/Gov't		20.38
Mastercard, Amazon, adapter	Park		35.78
Mastercard, Arrowwood, lodging and meal	Fire		303.23
Mastercard, Autozone, spark plugs, socket set	Park		21.76
Mastercard, Brainerd Tools, tongue jack	PW		199.00
Mastercard, Chemsapa, gym equipment wipes	Park		333.56
Mastercard, Glenwood Fleet, uniform	PW		62.87
Mastercard, Microsoft, monthly office software	Fire		17.71
Mastercard, MN State Fire Chiefs Assn, officer school	Fire		305.00
Mastercard, North Memorial, conference registration	Fire		777.00
Mastercard, Office Max, wd-40, pens	Park		47.18
Mastercard, Office Max, ink	PW		197.38
Mastercard, Office Max, battery backup	Admin		99.65
Mastercard, Powerlodge, belts	Park		299.90
Mastercard, Reeds, special meeting	Gov't		30.15
Mastercard, Two Devils Tools, roof hooks, ladder	Fire		805.50

Mastercard, Walmart, gloves, tape, batteries, cleaner	Park		75.61
Menards, gloves, hose, filters	Park		45.05
Menards, cleaning supplies	PW		192.97
Mills Motors, fuse	PW		10.44
MN Life, life insurance	ALL		261.20
MN NCPERS, life insurance	ALL		112.00
Napa, headlight pigtail	PW		155.24
Napa, antifreeze	Police		8.99
Northland Press, meeting notice of 1/25	PZ		55.25
Northland Press, meeting notice of 2/22	PZ		59.50
Northland Press, budget summary	Admin		102.00
Premier Auto, oil change, battery	Park		249.56
Premier Auto, oil change	Police		33.34
Reeds Market, pop	Gov't		45.96
Shannons Auto Body, replace cables	PW		325.60
State Treasurer, forfeiture proceeds	Police		22.00
TJ Graumann, mileage and reimbursement	Park		63.46
US Bank, copier lease	ALL		156.00
Verizon, air card charges	Police		35.01
Ziegler, install product link system	PW		1,677.52
Ziegler, troubleshoot engine	PW		475.83
TOTAL			112,148.83

C.
2.

City of Crosslake

From: Mike Lyonais <mlyonais@crosslake.net>
Sent: Thursday, January 31, 2019 1:30 PM
To: nevconst@crosslake.net; 'garyheacox'; 'Dave Schrupp'; Johnandrewsjr@msn.com; 'Aaron Herzog'
Cc: Char Nelson
Subject: National Loon Center Update/Request
Attachments: Resolution 17-32 National Loon Center.pdf; Duties of a fiscal agent.pdf; Loon Center legist.pdf

To All –

In December of 2017 the Council passed Resolution 17-32 in support of the National Loon Center (see attached resolution).

Since that time, a number of organizations and their staff have invested time, talent and effort to define the scope, scale, marketing and feasibility of building such a facility located here in Crosslake, on the Corps of Engineers property (the campground). We have also received periodic updates on the status of this project during our regular council meetings.

Yesterday, I attended a conference call with representatives of the National Loon Center Foundation and funding agencies for this project. Certain funding is in place – see attached “Loon Center legist.pdf”. Because the National Loon Center is so new, the funding agency is requiring an established entity to serve as a fiscal agent for the project. (See attached file “Duties of a fiscal agent.pdf”.)

Representatives of the National Loon Center will be coming to the Council, most likely at our Regular Meeting for March 2019 to make this request. In the interim, they will be working on a Memorandum of Understanding that would define the Fiscal Agent relationship for your consideration.

I will forward additional information to your attention as it becomes available. Questions, concerns, comments, please let me know.

Regards,

Mike L.

Michael R. Lyonais, CPA, CGMA
Administrator/Treasurer
City of Crosslake
mlyonais@crosslake.net
37028 County Road 66, Crosslake MN 56442
Phone: 218-692-2688; Fax 218-692-2687

RESOLUTION NO. 17-32

CITY OF CROSSLAKE
COUNTY OF CROW WING
STATE OF MINNESOTA

RESOLUTION SUPPORTING THE DEVELOPMENT OF THE NATIONAL LOON CENTER

WHEREAS, the mission of the National Loon Center-Fresh Water Institute is to create a public state of the art facility that educates and embraces the study and preservation of our State Bird and the on-going effort to conserve and preserve its natural habitat, the Whitefish Chain of Lakes; and

WHEREAS, the National Loon Center Foundation, Brainerd Lakes Area Audubon Society, Initiative Foundation, Lakes and Rivers Alliance, Minnesota Design Team, National Joint Powers Alliance (NJPA), National Park Service and the University of Minnesota are active supporters of the National Loon Center-Fresh Water Institute; and

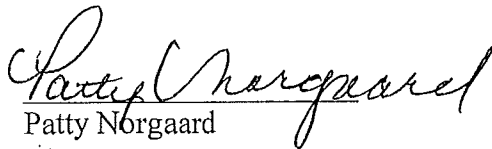
WHEREAS, the National Joint Powers Alliance and the University of Minnesota are partnering to define the scope, scale, marketing and feasibility of the National Loon Center-Fresh Water Institute; and


WHEREAS, the State of Minnesota has a tradition of supporting national wildlife and nature centers; and

WHEREAS, the Community of Crosslake recognizes the importance of fostering a sustainable economic vitality that supports growth in the areas of tourism and trade

NOW THEREFORE BE IT RESOLVED, that the City Council of the City of Crosslake supports the continuing effort and desires to be an active participant in the conceptual development process of the National Loon Center-Fresh Water Institute.

Adopted by the Crosslake City Council this 11th day of December 2017.


Patty Norgaard
Mayor


Charlene Nelson
City Clerk

19.21 (e) National Loon Center

19.22 \$4,000,000 the first year is from the trust fund

19.23 to the commissioner of natural resources for

19.24 an agreement with the National Loon Center

19.25 Foundation, in partnership with a fiscal agent

19.26 to be approved by the Legislative-Citizen

19.27 Commission on Minnesota Resources, to

19.28 construct an approximately 15,000-square-foot

19.29 National Loon Center in Cross Lake dedicated

19.30 to loon survival, loon habitat protection and

19.31 research, and recreation. Of this amount, up

19.32 to \$1,449,000 is for planning, design, and

19.33 construction of approximately six outdoor

19.34 demonstration learning kiosks, interpretive

19.35 trails, boardwalks and boat docks, a fishing

20.1 dock, and native landscaping along

20.2 approximately 3,100 feet of shoreline. Any

20.3 remaining funds are for planning, engineering,

20.4 and constructing the building and indoor

20.5 exhibits. A land lease commitment of at least

20.6 25 years and fiscal sponsorship must be

20.7 secured before any trust fund money is spent.

20.8 This project requires a match of at least

20.9 \$6,000,000. At least \$2,000,000 of this match
20.10 must come from nonstate sources. If naming
20.11 rights will be conveyed, the National Loon
20.12 Center Foundation must include a plan for this
20.13 in the work plan. All matching funds must be
20.14 legally committed before any trust fund money
20.15 may be spent on planning activities for or
20.16 construction of the building and indoor
20.17 exhibits. Net income generated from
20.18 admissions, naming rights, and memberships
20.19 to the National Loon Center as a result of trust
20.20 fund contributions may be reinvested in the
20.21 center's long-term loon conservation efforts
20.22 as described in the work plan approved by the
20.23 Legislative-Citizen Commission on Minnesota
20.24 Resources according to Minnesota Statutes,
20.25 section 116P .10.

Becca Nash
Director
Legislative-Citizen Commission on Minnesota Resources
65 State Office Building
100 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, Minnesota 55155
Phone: 651 296-6264
Email: Becca.Nash@lccmr.leg.mn

Connect with Minnesota's Environment and Natural Resources Trust Fund
[Facebook](#) * [Twitter](#) * [Listserv](#) * [Web](#)

What are the functions of the local fiscal agent?

In order to assist in administration of grant funds, the granting body (the state) may require a grantee acquire the services of a local fiscal agent. The Grantee must ensure this agent has clearly defined roles and responsibilities. Designation of a fiscal agent does not relieve the grantee of liability for the misuse of grant funds.

In general the fiscal agent is responsible for the following functions:

- 1) Receive funds into their account, or have a professional services contract to administer the funds for that grant, as the funds are disbursed to the grantee's segregated account.
- 2) Ensure sustained fiscal integrity and accountability for expenditures of funds in accordance with the grant agreement. This includes adherence to the DNR reimbursement manual and the policies and statutes outlined by Office of Grants Management and the Office of the Legislative Auditor.
- 3) Maintain proper accounting records and adequate documentation.
- 4) Oversee all RFP bids for contracting work and ensure that proper state procedures for contracting are followed and documented.
- 5) Procure contracts or obtain written agreements.
- 6) Monitor all contracts (contractors) for compliance with their contract including but not limited to: hours worked, tasks completed, proper permitting, and compliance with prevailing wage laws if necessary.
- 7) Ensure all participants including the grantee staff, board, and others comply with the DNR conflict of interest policy.
- 8) Prepare request for reimbursement including all necessary supporting documentation.
- 9) Prepare financial reports.
- 10) Ensure an independent audit of the grantee is performed if expenditures exceed the \$750,000 threshold as mandated by federal law.
- 11) Respond to audit findings as well as monitoring reports.

E.
1.

MEMO TO: City Council

FROM: City Clerk

DATE: February 20, 2019

SUBJECT: Land Purchase Negotiations

The Special Building Committee is recommending that Council direct staff to negotiate the costs to purchase the following parcels for the purpose of potentially expanding City Hall, Police Department and/or Fire Department:

PID #142170010030009, north of City Hall, vacant land, 0.56 acres

PID #142170010040009, north of City Hall, vacant land, 0.77 acres

PID #120162200BA0009, south of City Hall, vacant land, 7.05 acres

PID #120162200BB0009, south of City Hall, two buildings, 5.39 acres



E. 2. a.

Report to the 2004 Minnesota Legislature

Minnesota's Local Sales and Use Taxes

February 2004

MINNESOTA • REVENUE

This report was prepared by the Minnesota Department of Revenue.

The Department would like to acknowledge the assistance of Phillippa Doolan of Cambridge University in the preparation of this report.

Correspondence from those submitting written comments for the public hearings will be available upon request.

If you have questions about this report, call the Minnesota Department of Revenue at (651) 556-6003.

This report is available on our website:

www.taxes.state.mn.us.

MINNESOTA • REVENUE

January 30, 2004

The Honorable Lawrence J. Pogemiller
Chair, Senate Committee on Taxes
Room 235, State Capitol
75 Dr. Martin Luther King, Jr. Blvd.
St. Paul, Minnesota 55155

The Honorable Ron Abrams
Chair, House Committee on Taxes
Room 585, State Office Building
100 Dr. Martin Luther King, Jr. Blvd.
St. Paul, Minnesota 55155

Dear Senator Pogemiller and Representative Abrams:

This report examines four general aspects of local sales taxes in Minnesota: their use, the state and local approval requirements, the criteria for granting of state authority, and their compatibility with the multi-state Streamlined Sales Tax project.

In preparing this report, the department examined the history of the local option sales tax; identified the underlying principles and policy issues; and gathered comments from the public and elected representatives.

The department was asked to make specific recommendations about the role of local sales taxes in Minnesota's revenue system, and about the criteria and process that should be used when granting authority to impose local sales taxes.

Based on its research, the department finds that the current process for authorizing local sales taxes is essentially sound. However, this process could be improved through clarification and standardization of the approval criteria. This report outlines these findings.

This report was mandated under Minnesota Laws 2003, First Special Session, Chapter 21, Article 8, Section 19. Minnesota Statutes, Section 3.197, specifies that a report to the legislature must include the cost of its preparation. The approximate cost of preparing this report is \$10,000.

Sincerely,



Daniel A. Salomone
Commissioner

cc: Secretary of the Senate
Chief Clerk of the House
Legislative Reference Library—6 copies

Minnesota's Local Sales and Use Taxes

a report to the 2004 Minnesota Legislature

Contents

Preface	
I History and Current Tax Review	1
II General Policy Principles and Issues	11
III Review of Public Meetings on Local Sales Tax	15
IV Recommendations	18
V Appendices	25

Preface

The Minnesota legislature enacted, in 1971, a statewide prohibition on local sales and use taxes. In recent years, pressures on local finance have caused city and county governments to look beyond property tax and local government aid for additional revenue. As a result, in recent years there has been a continuous stream of local sales tax proposals coming before the legislature. Some of these proposals have received the necessary legislative authorization and some have not. In view of the increasing demand for local sales and use taxes, the legislature, in 2003, directed the Department of Revenue to conduct a study of local sales and use taxes and make recommendations in several areas.¹

This review focuses largely on general sales and use taxes. The numerous lodging, food, liquor, and entertainment sales taxes are not the focus of this report.

Legislative Mandate

Legislative mandate

The 2003 session mandate directs the Minnesota Department of Revenue to report on four general aspects of local sales taxes in Minnesota (Laws 2003, First Special Session, Chapter 21, Article 8, Section 19—see appendix A):

1. Authorized uses of current and proposed local sales taxes
2. State and local approval requirements
3. Criteria for granting state authority for local sales taxes
4. Compatibility of local sales taxes with the multi-state Streamlined Sales Tax Project, currently under way.²

Further, the mandate asks the department to make specific recommendations about the appropriate role of local sales taxes in Minnesota's state and local system, and the criteria and process that should be used to secure state and local authority to impose local sales taxes.

This study is organized into five sections:

- I History and Current Tax Review
- II General Policy Principles and Issues
- III Review of Public Meetings on Local Sales Tax
- IV Recommendations
- V Appendices

-
1. Laws 2003, First Special Session, Chapter 21, Article 8, Section 19. (See Appendix A for full text.)
 2. The Streamlined Sales Tax Project is a multi-state effort to simplify and modernize sales and use tax administration in order to substantially reduce the burden of collecting Minnesota state and local sales and use taxes for Minnesota and non-Minnesota retailers.

Part I – History and Current Tax Review

History

Minnesota is a relative newcomer to state and local sales taxes, especially local sales taxes. About half the states adopted state sales taxes during the Great Depression, with most of the remaining states doing the same after World War II. It wasn't until 1967 that Minnesota adopted a state sales tax, becoming the second-to-last state to do so.

The main goal of the new 3 percent tax was to provide an additional source of revenue to replace rapidly rising, increasingly unpopular, local property taxes.

Increases in state aid to local governments and state budget problems largely explain the need for subsequent state sales tax increases. In 1971, the rate was increased to 4 percent as part of the "Minnesota Miracle"—a package of tax increases used to fund state aids to schools and other local jurisdictions. State budget problems in 1981, 1983, and 1991 boosted the state rate to 5, 6, and 6.5 percent, respectively.

As part of the sweeping 1971 reforms, the legislature enacted a prohibition against new or increased local taxes on sales or income (M.S. 477A.016). This signaled a clear preference for reducing local property taxes with state aids instead of new local-option revenues, and for maintaining some measure of control over local fiscal disparities. Under the prohibition, new local sales taxes were limited to those specifically authorized by state legislation, except for the general authority pertaining to new lodging taxes.

At the time of the 1971 prohibition, five Minnesota cities had already adopted sales taxes on certain purchases. In 1969, by special law, Minneapolis had adopted a 3 percent tax on admissions, transient lodging, and amusements with live entertainment ("cabaret tax"), the proceeds of which could be used for general government purposes. In 1970, Bloomington, Duluth, and St. Paul adopted 3 percent transient lodging taxes by local ordinance or charter amendments. Bloomington also adopted a 3 percent tax on admissions to spectator events, and Rochester adopted a 3 percent tax on transient lodging in 1971.³

Until the 1990s, this prohibition meant few communities had revenue sources other than the property tax. In recent years, continued pressure for alternatives to local property taxes has increased the number of requests for legislation authorizing new local sales taxes.

History

Local sales tax prohibited

3. Informational memorandum, Senate Counsel & Research, Jan. 22, 2001

Background

Relative to other states, Minnesota's local governments are significantly more dependent on local property taxes, less so on local sales and use taxes. Table 1, below, shows that in fiscal year 2000, the local property tax in Minnesota accounted for 94.2 percent of all local tax revenues, and 47.1 percent of revenues from all sources. This compares to 71.6 percent and 44.2 percent, respectively for all states. In contrast, Minnesota local sales and use taxes accounted for 2.8 percent of all local taxes and 1.4 percent of total revenues, compared to 17.2 percent and 10.6 percent, respectively for all states.

Today, general local sales taxes exist in only 10 of Minnesota's 853 cities, and in only one of our 87 counties—Cook County.

Table 1

Local dependence on major taxes—how do we compare?				
<i>Major local taxes as a percent of local taxes and revenues—FY2000</i>				
Tax type	Taxes		All revenue	
	Minn.	All states	Minn.	All states
Property	94.2	71.6	47.1	44.2
Sales and Use	2.8	17.2	1.4	10.6
Income	0.0	5.1	0.0	3.2
Corporate Franchise	0.0	1.1	0.0	0.7
Motor Vehicle Sales	0.1	0.4	0.0	0.2
Other taxes	2.9	4.6	1.5	2.9
Total	100.0%	100.0%	50.0%	61.8%

Source: U.S. Census Bureau

State policymakers have been reluctant to provide broad authority for local-option sales taxes or other local revenue sources out of concern over the uneven distribution of revenues across communities. Other policy concerns about administrative and compliance costs, accountability, inter-jurisdictional competition, and fairness might explain this reluctance to provide broader local revenue-raising authority.

The 2003 mandate to which this report responds is the latest attempt to review the policy and implementation aspects of granting expanded local sales authority.

The many policy issues surrounding general or project-specific local sales tax expansion will be described in this report.

Current Local Sales Taxes in Minnesota

Scope and Structure

Minnesota has 11 local general sales and use taxes, and 19 special local sales taxes (i.e., taxes on specific commodities).⁴ Minnesota is notable for the relatively few authorized local sales and use taxes that have been implemented. A statutory prohibition on local sales and use taxes enacted in 1971 (M.S. 477A.016) provides that "No county, city, town or other taxing authority shall increase a present tax or impose a new tax on sales or income."

Current law allows cities to adopt transient lodging taxes of up to 3 percent if the proceeds are used for tourism promotion (M.S. 469.190). More than 60 cities and towns imposed this tax in calendar year 2001, collecting revenues of approximately \$8 million statewide. Cities also have statutory authority to impose utility franchise fees. This report does not review local tourism taxes or utility franchise fees.

While only 10 of Minnesota's 853 cities and one county impose general sales and use taxes, approximately 20 percent of the state general sales tax base (including automobiles) is now subject to a local general sales tax—because these jurisdictions cover approximately 16 percent of the state population and 24 percent of the total statewide commercial/industrial tax base.

The remainder of this section provides information on eight aspects of local sales taxes outlined in the 2003 legislation mandating this study.

4. See Appendix C for a complete list of local sales taxes.

Authorized Uses of Current and Proposed Local Sales Taxes

Local general sales and use taxes have been proposed and authorized in Minnesota since 1971. One county (Cook) has a local general sales and use tax. However, excluding St. Paul and Minneapolis, cities with local general sales and use taxes have mostly been larger regional cities with a particular project need.

Authorized uses of local general sales and use taxes vary and do not lend themselves to easy categorization. Current uses include a hospital, two airports, two water/sewer infrastructure projects, a park, and three civic/convention centers. See Appendix C for a more complete listing.

There have been several projects where local sales tax was authorized by the legislature but not imposed. These projects included three convention centers, two community centers, one sewer project, one stadium project, and one economic development project. Reasons for not imposing the tax include: 1) the question was not put on the ballot (three times), 2) the city council did not pass the ordinance (once), and 3) the local referendum failed (six times). See Appendix G for an annotated listing.

Many more local sales and use taxes have been proposed than have been approved by the legislature. In general, there is no substantial difference between the types of projects approved and those not approved.

Responding to the growing number of proposed local sales and use taxes, and recommendations from a 1996 Sales Tax Advisory Committee, a standardized approval process and uniform local sales tax features were enacted by the 1997 Legislature (M.S. 297A.99).⁵ The 1997 legislation provided that:

- a political subdivision may impose a general sales tax if permitted by special law,
- the political subdivision shall adopt a resolution prior to the legislative request,
- imposition after approval is subject to voter approval in the political subdivision,
- the local tax base be the same as the state tax base,
- a complementary local use tax be enacted,
- exemptions for the local tax parallel the state exemptions, and
- quarterly 'begin' and 'end' dates be used.

Authorized uses

State and Local Approval Requirements

Approval

Because of the statutory prohibition against new local sales taxes, special legislation is needed for authorization. The Minnesota sales and use tax law sets forth the requirements for approval of local sales taxes, unless the special law provides an exemption from the provisions (M.S. 297A.99). The requirements are that:

- Before seeking legislative approval, the governing body (city council, county or township board) must adopt a resolution in support of the tax. It must include information on the proposed tax rate, how the revenues will be used, the total amount to be raised before the tax expires, and its estimated duration.
- If authorized by the legislature, the question must be put to a vote at a general (not special) election, which may be either a state or local general election.

Approval requirements

5. This law change initially applied only to new authorizations, but beginning in calendar year 2000, the changes applied retroactively to existing local sales taxes. For more information see Local Sales Taxes in Minnesota, Information Brief, Minnesota House Research Department, October, 2003, at <http://www.house.leg.state.mn.us/hrd/pubs/localsal.pdf>.

Approval requirements

As noted, the enabling legislation may allow other methods of local approval. For instance, laws authorizing the Minneapolis, St. Paul, Bloomington, and Rochester (first authorization) sales taxes provided that the city council could impose the tax by ordinance.

Duration and Reauthorization

The special law for each jurisdiction provides for the duration of the tax. In most instances, duration is the time necessary for the tax to yield sufficient revenue to pay the debt of general obligation bonds issued to fund the project(s) authorized. Exceptions are the Duluth and Minneapolis taxes, which have no expiration date.

Two variations from the standard statutory duration language whereby the tax expires when sufficient revenues have been met are the Hermantown tax and the St. Cloud area sales tax. The Hermantown sales tax, authorized in 1996, expires either (1) when sufficient funds have been raised to pay for the specified projects, or (2) 10 years after imposition, whichever is later. The St. Cloud area sales tax began on January 1, 2003, and will expire on December 31, 2005. No bonding authority was granted. The proceeds are dedicated to pay all or part of certain improvements to the St. Cloud regional airport. Any revenues collected in excess of the amount needed for the airport project may be distributed among the participating cities for specified projects of regional significance.

Notably, when funds for the original purpose have been realized, special laws re-authorizing local sales taxes usually have also provided a specific amount of money to be raised for new uses (see Appendix D, Selected Historical Summaries for the Local General Sales Taxes). An example of this tendency toward reauthorization for other purposes is the Minneapolis sales tax, which is dedicated to operating and improving the Minneapolis Convention Center. In 1992, the legislature expanded the authorized use of this tax for neighborhood learning centers. However, the city has not yet used its city sales tax revenue for this purpose.

One view of regional centers*

Metro central cities	Greater Minnesota regional centers
Minneapolis	Albert Lea
St. Paul	Austin
Metro large cities	Bemidji
Apple Valley	Brainerd
Blaine	Cloquet
Bloomington	Fairmont
Brooklyn Park	Faribault
Burnsville	Fergus Falls
Coon Rapids	Hibbing
Eagan	Hutchinson
Eden Prairie	Little Falls
Edina	Mankato
Maple Grove	Marshall
Minnetonka	Moorhead
Plymouth	New Ulm
Greater Minnesota major cities	Northfield
Duluth	Owatonna
Rochester	Red Wing
St. Cloud	Virginia
	Willmar
	Winona
	Worthington

In jurisdictions that now have or have had local sales taxes, the full duration of the tax has been used to raise sufficient revenue for the authorized purposes.

Regional Benefits vs. Local Benefits

The department was also asked to review the authorized uses of the local sales tax to determine if they have been regional in nature or of more limited benefit. While the concept of "regional" may be somewhat imprecise, it seems reasonable to classify the current tax uses for airports, hospitals, and very large convention centers as regional, and general revenue, parks, police stations, fire stations, sewer systems, and streets as local. It can also be argued that public libraries could be considered as either regional or local, depending on the size of the city. See Appendix C for a listing of the full range of current uses, along with some proposed uses.

Although the definition of a regional center is open to interpretation, the League of Minnesota Cities's cluster analysis (at left) provides four city groupings that could be helpful in defining "large regional centers." The four groupings are: Metro central cities, Metro large cities, Greater Minnesota major cities and Greater Minnesota regional centers.

*from the League of Minnesota Cities report, "Clustering Minnesota Cities" available at www.lmnc.org/pdfs/ClusteringMinnesotaCities0803.pdf

For a complete analysis of how cities in Minnesota are classified by the League of Minnesota Cities, visit the League's website: www.lmnc.org.

It should be noted that most of the local sales and use taxes, excluding St. Paul and Minneapolis, have been imposed in Greater Minnesota cities. City representatives have made the assertion that any benefits to these cities should be deemed regional because they are regional centers.

Criteria for Granting State Authority for Local Sales Taxes

Resident/Nonresident Impacts (Tax Exporting)

The department was asked to estimate what portion of revenue raised through the local sales and use taxes comes from residents of the tax jurisdiction, Minnesota residents outside the jurisdiction, and nonresidents. Unfortunately, the data needed to make such estimates are not readily available, and it is not possible to make good estimates of resident and nonresident shares of the local sales taxes levied in each of the 10 cities.

Local residents do seem to be concerned about how much of the tax will be borne by city residents. Conceptually, we know that communities export their local sales tax burden when nonresidents buy taxable items from local businesses—either directly by shopping in the community, or when local businesses ship products to nonresident purchasers. As a result, a community's ability to export its local sales tax burden will be directly correlated with (1) the relative number of residents in nearby jurisdictions, and (2) the relative strength of its own economic base.

The department's Tax Incidence Study indicates that initially about 44 percent of the state sales and use tax falls on businesses and 56 percent falls on individuals, and that a portion of these shares are paid by nonresidents. The study estimates that nonMinnesotans pay about 3.8 percent of Minnesota state sales tax collections.

However, these proportions will vary from community to community. As a preliminary step to estimating how the tax will be distributed, an estimate of the local portions paid by businesses (44 percent statewide) versus those paid by individuals (56 percent statewide) needs to be obtained. Further, each then needs to be divided into the exported and local portions.

Estimating tax exporting potential for every city requires population and economic data on neighboring communities for some relevant distance around the taxing jurisdiction. Unfortunately, the "relevant distance" depends on the drawing power of the taxing community and a host of other factors that might affect the decision to shop outside one's own community.

A crude estimate of a community's relative ability to export local sales taxes might be derived using its commercial and industrial (C/I) property tax base relative to its total property tax base. The larger the business share of the local property tax base, the more likely it is that the community will be able to export a greater share of its local sales taxes to nonresidents, who are likely to account for a greater share of local retail sales. Shares of C/I tax base for cities with population over 10,000 are shown in Appendix B.

Lacking the ability to make city-specific estimates of tax exporting, the department asked cities that currently have local sales and use taxes to identify resident/non-resident impacts of their local tax. Most often the city representatives did not cite specific statistics or studies. Some city officials referred to estimates done by con-

Local revenue-raising capacity

sultants at the time of implementation. City-level survey data, not currently available, might be the best method for creating direct estimates of the real impact of local sales taxes. Collection of this data could strengthen a proposal to secure legislative and local approval of a new local sales tax request.

The general policy implications of tax exporting will be discussed in a later section of this report.

Local Revenue Raising Capacity and Alternative Revenue Sources

Local Revenue-Raising Capacity

Another area identified for evaluation was the ability of jurisdictions to raise revenue by other means, including the local property tax. The department was asked to provide comparative data on local capacity to raise revenue from various sources, including the property tax; local property tax rates (tax effort); and how communities without local sales taxes fund projects that are funded with local sales tax revenue in other communities.

Table 2

CY 2001 Revenues, cities over 2500		
	Statewide total	percent
Total Revenues	\$3,433,265,890	100.0
"Own source" revenue		
Local sales tax	85,559,245	2.5
Property taxes	837,890,401	24.4
Tax increments	297,415,538	8.7
Franchise taxes	72,724,954	2.1
Hotel/motel taxes	23,540,675	0.7
Gravel, gambling taxes	1,606,184	0.05
Special assessments	215,498,557	6.3
Licenses and permits	126,539,555	3.7
subtotal	\$1,660,775,109	48.4
Intergovernmental revenues		
Federal grants	115,528,688	3.4
State grants	839,134,247	24.4
County grants	25,679,414	0.7
Local grants	36,561,580	1.1
subtotal	\$1,016,903,929	29.6
Fees, fines, interest		
Fees, service charges	305,485,816	8.9
Fines and forfeits	35,979,912	1.0
Interest earnings	193,097,134	5.6
All other revenue*	221,023,990	6.4
subtotal	\$ 755,586,852	22.0

*Includes donations, refunds, reimbursements, principal payments on loans receivable and sales of property.

Source: *Revenues, Expenditures, and Debt of Minnesota Cities Over 2,500 in Population*, Minnesota Office of State Auditor, Year Ending December 31, 2001.

Table 2, at left, shows the composition of city revenue for all cities with populations over 2,500, taken as a group, and table 3 (facing page) shows how the revenue shares of each of the 10 cities with local sales taxes compare to those of the average city over 2,500 in population.⁶ These tables provide a look at how local sales tax cities vary from other cities in regard to their dependence on different revenue sources.

Generally, table 3 shows that relative to the average city, cities with local sales taxes tend to be less dependent on local property taxes, tax increment revenue, and license and permit revenues, fines and forfeit revenue, and interest earnings. They depend more on state grants, and, of course, local sales taxes.

Capacity to Raise Revenue. Measures of local revenue raising capacity are found in many state aid formulas. They measure how much revenue would be raised locally if a standard, or uniform, tax rate is applied to the tax base or bases of each community. Depending on the policy context, this could be done for all tax bases such as taxable property, retail sales, resident income, and others, or for a specific tax base. For our purposes, it is useful to compare the spatial distribution of taxable retail sales to that of the local property tax. This is provided in table 4, on the next page.

6. *Revenues, Expenditures, and Debt of Minnesota Cities Over 2,500 in Population*, Minnesota Office of State Auditor, Year Ending December 31, 2001.

Table 3

Comparison of local sales tax cities to large cities without local sales tax — average percent share of total revenue, CY 2001											
	Mpls	St.P	Roch.	Duluth	St. Cl'd area	Mankto	New Ulm	Hermtn	Proctor	Two Hrbrs	Non-sales tax cities avg.
Local "Own Source" Revenue	50.5%	40.9%	45.3%	35.4%	52.1%	48.8%	40.9%	61.6%	30.2%	23.1%	48.5%
Local Sales Tax	7.3	3.9	9.3	11.8	1.3	9.5	4.4	20.7	3.2	4.5	0.0
Property Taxes	22.1	18.1	21.4	8.7	18.8	20.5	23.2	24.3	16.3	12.5	27.5
Tax Increments	11.4	5.4	4.9	8.2	6.2	3.6	5.1	5.8	5.8	3.6	8.6
Franchise Taxes	4.2	5.6	1.1	1.6	3.0	0.5	0.4	0.5	0.8	0.7	1.0
Hotel/Motel Taxes	0.5	0.8	2.2	2.2	1.1	0.0	0.6	0.0	1.1	0.4	0.2
Gravel, Gambling Taxes	0.05	0.1	0.0	0.1	0.0	0.2	0.0	0.0	0.0	0.0	0.04
Special Assessments	1.7	4.7	3.4	2.2	18.6	11.8	6.0	7.7	2.0	0.1	7.9
Licenses, Permits	3.4	2.3	3.1	0.6	3.1	2.8	1.1	2.5	1.1	1.3	4.3
Intergovernmental Revenues	32.0%	35.8%	23.8%	44.0%	31.6%	37.6%	44.9%	27.3%	60.9%	52.7%	29.6%
Federal Grants	5.5	4.0	3.2	5.8	11.6	2.1	0.1	0.3	2.1	0.0	2.1
State Grants	25.0	30.5	19.3	36.6	19.5	32.6	33.6	27.1	58.8	50.4	23.0
County Grants	0.1	0.4	1.3	1.1	0.2	0.0	0.1	0.0	0.0	2.2	1.0
Local Grants	1.4	0.8	0.0	0.3	0.4	2.9	11.1	0.0	0.0	0.2	1.0
Fees, Fines, and Interest Revenue	17.4%	23.4%	30.9%	20.6%	16.4%	13.6%	14.2%	11.1%	8.9%	24.2%	23.4%
Fees, Service Chges	7.1	10.5	9.6	5.0	4.8	4.5	5.9	0.8	3.0	18.1	9.9
Fines and Forfeits	1.5	1.0	0.5	1.0	1.4	0.8	0.8	1.0	1.0	0.4	0.9
Interest Earnings	2.3	5.4	7.9	4.6	5.4	2.5	6.3	4.4	4.1	2.5	6.5
All Other Revenues	6.5	6.5	12.9	10.1	4.8	5.8	1.2	4.9	0.7	3.1	6.0

Table 4

Sales and Use Tax Base and Property Tax Base Per Capita of Selected Cities (Local Sales Tax Cities in Bold)—Highest to Lowest			
City	Est. Sales Tax Base Per Capita, 2003	City	Property Tax Capacity Per Capita, 2003
Alexandria	\$44,564	Rochester	\$864
Grand Rapids	40,883	Minneapolis	813
Grand Marais	32,778	Grand Marais	777
Brainerd	32,475	St. Paul	766
Bemidji	28,034	Hermantown	735
Mankato	25,930	Alexandria	730
Rochester	21,343	Grand Rapids	724
Fergus Falls	20,612	St. Cloud Area*	723
Marshall	19,584	Mankato	596
St. Cloud Area*	16,753	Fergus Falls	558
Minneapolis	16,690	Int'l Falls	545
Willmar	16,500	Marshall	521
Hibbing	15,086	Faribault	517
Hermantown	14,681	Brainerd	499
Duluth	14,502	New Ulm	489
Worthington	13,386	Duluth	489
Int'l Falls	12,257	Albert Lea	482
Albert Lea	11,598	Two Harbors	479
New Ulm	11,062	Proctor	466
Faribault	11,049	Fairmont	445
St. Paul	10,741	Willmar	444
Two Harbors	10,579	Bemidji	427
Fairmont	10,388	Hibbing	413
Crookston	7,528	Worthington	380
Proctor	7,143	Crookston	245
Minnesota	\$16,137	Minnesota	\$823

*St. Cloud, St. Augusta, Sartell, Sauk Rapids

For the cities shown, the estimated sales tax bases range from about 44 percent of the statewide average to nearly three times as much. By contrast, local property tax bases range from 30 to 105 percent of the statewide average, reflecting in part state policies designed to equalize local property tax capacity.

Local property tax rates

Local Property Tax Rates (Tax Effort). In this section, we compare actual use of the base, or level of effort made to raise revenue from the local tax base, specifically the property tax base, as requested by the mandate.

Fortunately, tax effort is easily measured by use of the local tax rate.⁷ Two communities with the same tax base will be able to raise the same revenue with the same level of effort (tax rate). If one exerts a greater effort (applies a higher rate), it will raise more revenue.

Table 5, below, compares the city portion of local property tax rates and the total property tax rate (all jurisdictions) for cities with sales taxes, and for cities without sale taxes. Generally, cities with local sales taxes, with the exception of St. Paul,

Table 5

Local sales taxes and local property tax effort (CY 2003) *			
(Cities with local sales taxes compared to all cities in the population group)			
Population Range	Jurisdiction Population	Tax Capacity Rate (all jurisdictions)	Tax Capacity Rate (city only)**
0–5,000			
All cities		109.0	39.6
Two Harbors	3,633	116.5	53.8
Proctor	2,841	143.7	43.4
5,001–10,000			
All cities		104.8	33.8
Hermantown	8,178	116.7	22.6
10,001–15,000			
All cities		99.6	30.1
New Ulm	13,543	125.5	55.3
15,001–40,000			
All cities		99.6	30.1
Mankato	33,362	100.8	32.1
40,001–100,000			
All cities		102.5	27.7
St. Cloud area	86,281	106.7	31.6
Duluth	86,044	105.4	23.0
Rochester	91,264	104.4	33.0
Over 100,000			
All cities		99.4	35.4
Minneapolis	382,700	110.7	44.3
St. Paul	288,000	83.3	23.0
County comparison			
7-county metro average	2,484,107	98.6	29.1
Greater MN county average	1,361,870	112.5	39.5
Cook County	3,024	64.9	45.9

* Local property tax is measured by the local property tax rate (tax capacity rate)

** Tax capacity rate is the total property tax revenue divided by the net tax capacity (market value times class rate), adjusted for current market conditions.

Duluth and Hermantown, have higher property tax rates than non-sales tax cities in the same population range. This could mean that sales tax cities have higher expenditure needs, greater demand for public services, and smaller tax bases; or that they receive less state aid than non-sales tax cities. The same is true of Cook county's tax rate relative to those of other counties.

Note that all sales tax cities, with exception of St. Paul, have property tax rates greater than the statewide average for all non-sales tax cities. Cook county also has a tax rate that is lower than that of other counties.

How Communities without Local Sales Taxes Fund Similar Expenditures

The department was asked to determine how jurisdictions that do not have a local sales tax raise revenue to fund projects similar to those currently funded by local sales taxes. Our review covered projects authorized but not implemented, current library projects, and convention center construction.

Projects authorized but not implemented

Of the 23 local general sales taxes that have been authorized, 10 have not been imposed. In most cases, the projects were carried out, though sometimes to a lesser extent than originally planned, and frequently with the aid of state grants. See Appendix G for a

summary of the projects where the tax was not imposed.

Public Libraries

There are approximately 380 public libraries in cities in Minnesota (853 cities). From 1991-2000, approximately 60 Minnesota cities built public libraries. The

7. Local property tax effort is measured by the local property tax capacity rate defined as local levy divided by local tax capacity (estimated market values multiplied by statutory class rates).

Rochester library (1995) and the Willmar library (1997) used the local sales tax for funding, while the other 58 libraries used other funding sources, with most projects using local bonding. Libraries in greater Minnesota may rely more on state funds. Metropolitan area libraries largely bond and use county property tax money to make the bond payments.

Similar observations can be made for municipal fire stations, airport expansions, parks, and sewer projects. In other words, cities without local sales taxes undertake the same types of projects as cities with local sales taxes, but fund them from different sources.

Convention Centers

Funding civic/convention/community centers is a popular use of local sales taxes. While these centers can vary substantially in size and expected uses, they are similar when referring to a separate building or buildings to include meeting rooms for a variety of uses often extending to tourism.

The list of proposed centers is substantial. A limited list is below, at right:

Similarly, the Mankato Civic Center and the Rochester Civic Center used local sales tax funds (previously imposed sales taxes). The Duluth Entertainment and Convention Center likely benefited from the Duluth general fund local sales tax as well.

Centers in the top 15 cities, by population, include the Minneapolis Convention Center, St. Paul RiverCentre, Rochester Civic Center, Duluth Entertainment and Convention Center, and the Midwest Wireless Civic Center in Mankato. Other venues among these 15 large cities include the Bloomington Convention and Visitors Bureau, Eagan Community Center, Coon Rapids Civic Center, and St. Cloud Civic Center.

Some cities do not have large-scale meeting facilities. Bloomington, for example, refers convention business to St. Paul and Minneapolis while encouraging participants to stay in Bloomington near the airport. In contrast, Burnsville's convention bureau lists 23 properties with 900 rooms, and Brooklyn Park offers public facilities for meeting rooms. An Internet search identifies about 20 large-venue meeting facilities in Minnesota with about half of them being private enterprises. The larger casinos in the state provide auditoriums and meeting facilities as well.

The Office of Tourism at the Department of Employment and Economic Development oversees approximately \$8 million of lodging taxes allowed under M.S. 469.190. Use of these monies is restricted; cities may fund a local convention or tourism bureau for the purpose of marketing and promoting the city as a tourist or convention center. The convention/tourism bureau often provides promotional and sales support to local convention or civic centers, but little if any of these funds would be used for capital expenditures.

In summary, funding for civic/convention/community centers for larger cities has largely relied on local sales tax funds. However, some smaller cities that have used other funding for their facilities, and private facilities are part of the market as well.

Convention centers proposed and/or authorized

City	Authorized Use
<i>Currently imposed local sales taxes:</i>	
Minneapolis	Convention Center
New Ulm	Civic/Community Center
Proctor	Community Center
St. Paul	Civic Center
<i>Previously authorized but not enacted proposals:</i>	
Bemidji	Convention Center
Detroit Lakes	Community Center
Hutchinson	Community Center
St. Cloud Area	Central Minnesota Events Center
Thief River Falls	Convention (Tourism) Center

Compatibility of Local Sales Taxes with the Multi-state 'Streamlined Sales Tax Project'

The Streamlined Sales Tax Project is an effort created by state governments, with input from local governments and the private sector, to simplify and modernize sales and use tax administration. The project incorporates uniform definitions within tax bases, simplified audit and administrative procedures, and emerging technologies to substantially reduce the burdens of collecting Minnesota state and local sales taxes for Minnesota and non-Minnesota retailers. Minnesota has been an active participant in the Streamlined Sales Tax project.

Regarding the 11 general sales taxes, the provisions of M.S. 297A.99 (Local Sales Taxes) are in compliance with the current Streamlined Sales Tax Agreement. Key provisions include conformity of local sales taxes with the state sales tax base, state administration of local sales taxes, and 60 days minimum notice of local rate or boundary changes. These provisions are effective after December 31, 2005. With the exception of Duluth, all local sales taxes are or have been state administered. Under current law, the Duluth tax will switch from city to state administration by the above date. In Minnesota, state base changes are already automatically incorporated into local base changes.

The 19 local selective sales taxes (see Appendix C) are not subject to the streamlined conformity requirement.

Part II – General Principles and Issues

Here is a review of key tax policy principles as they might apply to local sales taxes, and a list of the policy issues that an expanded local sales tax would engender.

General Principles

Public finance economists use a nearly universal set of five principles to evaluate tax policies and policy proposals. The principles say that taxes should be:

General principles

- **Simple and Understandable.** Taxpayers and tax administrators should be able to discern who is responsible for the tax and have some basic knowledge of how their tax liability was determined. Simplicity reduces suspicion, increases voluntary compliance, and increases accountability.
- **Fair.** Taxes should distribute the burden of public spending in a manner consistent with acceptable standards of fairness as articulated through the political process. Fairness can be defined in terms of benefits received, that is, how well the distribution of tax burden matches that of the benefits received from public expenditures, or in terms of ability to pay, measured both horizontally (are equals taxed equally) and vertically (expressed by the pattern of effective tax rates over ranges of income—progressive, proportional, or regressive).
- **Competitive.** Taxes should not create a competitive disadvantage for selected industries or for Minnesota businesses relative to those in other states.
- **Stable and Adequate.** Tax liabilities and tax revenue should be stable and predictable, particularly in relation to the spending programs they are designed to fund, and should provide sufficient amounts of revenue.
- **Efficient.** Taxes should be both administratively efficient (low cost of compliance and administration) and not disturb market-based decisions, unless the tax is explicitly designed to affect behavior.

Key Policy Issues

Key policy issues

These principles can be applied to a discussion of the policy issues associated with expanding and administering local option taxes, and are summarized in a 1997 report of the National Conference of State Legislatures (NCSL) entitled *Critical Issues in State-Local Fiscal Policy – A Guide to Local Option Taxes*.

The NCSL review asserts that “State and local taxes should be considered together because they are so interdependent, and because state legislators play an important role in determining the composition of both state and local revenues.”⁸

State revenue collections have dominated local tax collections for the 30 years from 1970 to 2000. The percentage of state and local revenues raised by the state in 1970 was 60.1 percent. By 2000, this percentage increased to 73.4 percent.

⁸ *Critical Issues in State-Local Fiscal Policy, A Guide to Local Options Taxes*. National Conference of State Legislatures. November 1997. p. 33.

Key policy issues

The primary advantage of centralized tax collection is that it gives the state the ability to equalize tax burdens and services across the state. This outcome has long been pursued in Minnesota. NCSL suggests that while centralization may improve horizontal equity—taxpayers with similar means paying taxes at similar levels—it can reduce local control, flexibility and accountability. Some argue that, within limits, local taxpayers and their elected officials should be allowed to determine their own service and tax levels and bear the burden of their own decisions.

Expecting that states will continue to look for ways to hold down property taxes, including local revenue diversification, NCSL provides a list of issues that need to be considered in evaluating local option taxes. Those issues are discussed below.

Local accountability and flexibility

As noted above, local option revenue sources can improve accountability by bringing local spending and tax decisions closer to the people, and by forcing both spending and tax decisions to be made by the same set of policymakers who are accountable to the same taxpayers. Directly, or indirectly through elected representatives, voters would be able to choose to increase their taxes to pay for services that state taxpayers or legislators might not be willing to fund. But these benefits will not be fully realized if the spending programs have significant “spillover” effects outside the local jurisdiction, or if, through tax exporting, local taxing jurisdictions succeed in shifting the cost of local government to nonresidents, as may be the case with the local option sales tax.

Limits on state revenue options

A local option sales tax may lead to local competition for sales tax revenue. Enacting a state sales tax rate increase could be more difficult because taxpayers may resist the change if the combined state and local rate becomes unacceptable. Knowing this, local governments will have an incentive to accelerate the adoption of local sales taxes, or to increase the tax rate when state rate increases are anticipated. The state might be similarly motivated to make preemptive state tax changes. This interdependence creates a potential “crowding-out” effect.

Once a local sales tax is in place, removing or modifying it may be difficult due to local revenue implications. Since current law requires that local sales taxes use the state tax base, local governments will likely oppose state sales tax reforms involving new exemptions, and become advocates for tax base expansion. While this dynamic would serve to stem the erosion of the sales tax base, it could preclude needed tax reforms, including those associated with the Streamlined Sales Tax Project.

Administrative and compliance costs

If not properly designed, local sales taxes can add significant complexity and cost to the tax system. However, in Minnesota, the uniformity provisions enacted in 1997 (limited authority over rates, required use of state tax base, required state tax administration) and others contained in the Streamlined Sales Tax Project (simplified audit and administrative procedures, clear sourcing rules, application of use taxes) ensure that the additional administrative and compliance costs of local sales taxes in Minnesota will be minimized.

Tax system balance and responsiveness to growth

Conventional wisdom favors the balanced use of income, sales and property taxes (taxes on income, consumption, and wealth) in state and local revenue systems. This “three-legged stool” approach promotes stability and minimizes the tax rates

Once a local sales tax is in place, removing or modifying it may be difficult due to local revenue implications.

of each tax type. Currently, Minnesota's "three-legged stool" has income taxes at 37 percent of the total, sales taxes at 28 percent, and property taxes at 35 percent.

In addition to balance, taxes may be evaluated with respect to how responsive their revenue streams are to changes in the economy (usually measured by growth in personal income). Taxes that produce revenue growth greater than that of the economy are called "elastic" sources. Conversely, inelastic revenues grow slower than the economy.

Generally, inelastic tax sources should not be used to fund programs that tend to grow faster than the economy. Over-reliance on elastic tax sources can result in excessive instability in revenues, and magnify budget problems in bad times.

Tax base disparities

Minnesota policymakers have long recognized the need to fully or partially equalize disparities in local tax bases, especially for local funding having statewide significance, such as K-12 education. In some states, the courts have mandated or imposed equalization schemes for local education expenditures.

If the geographical distribution of retail sales is more uneven than that of taxable property, expansion of local sales taxes will increase tax base disparities among communities.

The most direct way of accomplishing such equalization would be to add each community's local sales tax revenue, calculated using a uniform tax rate, to existing measures of property tax capacity that currently exist in various state aid formulas.

If local sales tax proceeds are dedicated to large capital projects not likely to be funded by local general revenues, the case for general equalization aid is weakened.

Inter-local competition

Local sales taxes could increase competition between local communities for retail development, and create a bias for retail development over other types of economic development activity. Property-rich communities may be in a better position to adopt local sales taxes with lower rates than property-poor communities. Studies indicate that a 0.5 percent local sales tax could cause a loss in gross sales of 1.5–5 percent, excluding the stimulative effects of new tax-supported spending.⁹

Heightened competition may reduce community willingness to enter into cooperative service agreements and joint provision of services.

Widening the geographic area in which the local tax is applied can minimize these competitive effects, but may require some distribution scheme to share tax proceeds among jurisdictions in the wider area.

Fairness of the overall state and local tax system

Widespread use of local sales taxes will raise questions about the vertical and horizontal fairness of the total state and local tax system. Since sales taxes tend to be regressive, greater use of them will make the tax system more regressive.

Minnesota closely tracks fairness using the Department of Revenue's Tax Incidence Study. The study contains detailed estimates of the degree of progressivity associated with most state and local tax sources, and the combined progressivity of the overall state and local tax system. While there is no consensus on the desired degree

⁹ Due, John F. and Mikesell, John L. *Sales Taxation: State and Local Structure and Administration*. The Urban Institute Press, second edition, 1994. p. 314-316.

Key policy issues

of progressivity, the study is used to evaluate state and local tax changes, including the impact of local sales taxes.

The study indicates that sales taxes are more regressive than the property tax, but less so than many excise taxes, such as the taxes on motor fuels and cigarettes.

However, these formal measures of fairness differ from popular notions of fairness based on what ordinary people think. While studies show sales taxes to be regressive, surveys indicate that many people consider the sales tax to be fair, simply because the tax is collected only at the time of purchase. This straightforward definition of fairness and its relative simplicity (to the layperson, at least) may explain why the sales tax tends to be the least disliked of all tax types.

Federal deductibility

State and local sales taxes are not deductible on federal income tax returns. But local income and property taxes continue to be deductible from federal gross income. As a result, a portion of every dollar of local income or property tax revenue paid by local residents is exported to taxpayers in other states through the federal tax system (though Minnesotans likewise pay a portion of other states' income and property taxes). In contrast, the resident portion of local sales tax is fully borne locally.

The extent to which this deductibility issue might affect taxpayer attitudes regarding the selection of local revenue options is not clear.

Summary of Issues

A report by the National Conference of State Legislatures provides a concise summary of the issues described above:

Local option taxes allow local people to have more control over tax decisions and improve local flexibility to meet regional service needs. However, they may create local accountability problems, hamper state flexibility and impose additional administrative and compliance costs on businesses and individuals. They also may affect the balance and fairness of the state-local system and create harmful competition between local governments.¹⁰

Observing that there is no ideal mix of taxes, each state is advised to weigh the trade-offs in the context of their history, geography, competitive position, and tax system characteristics.

¹⁰ *Critical Issues in State-Local Fiscal Policy, A Guide to Local Options Taxes*. National Conference of State Legislatures. November 1997. p.1

Part III – Review of Public Comments

The Department of Revenue conducted three public meetings in 2003 to solicit comments on local sales taxes. The meetings were held September 16 in Brainerd, September 17 in Rochester, and September 18 in St. Paul. The meetings were well attended and various city and county officials, legislators, individual citizens, business organizations, and associations representing cities and counties provided comments. The comments can be roughly divided into three categories: criticism of the current process, local sales tax as a component of state and local revenues, and issues raised by the prospect of wider local authority for sales taxes. They are summarized below.

Criticism of the Current Process

It is apparent that there is discontent with the current process of authorizing local sales taxes. Legislators and public witnesses felt the process could be significantly improved. The uniform theme was that no consistent or objective criteria are available upon which to base a decision to authorize a local sales tax. The clear feeling was that the current process is too uncertain and subject to the vagaries of the political process. Without published criteria for approval or any public explanation for decisions to approve or disapprove requests, communities are unsure as to how to make a proposal to the legislature, or even whether to go to the considerable expense to put a proposal together in the first place. Communities whose proposals do not receive legislative approval are without guidance as to what aspect of their proposals did not meet with the legislature's approval and whether or not to attempt the process again.

The current process

The important point, it would seem, is that there is no opportunity for a community to learn from success or failure. This leads to repeated unsuccessful attempts by some communities, which frustrates both the community and the legislators. It also leads to unrealistic expectations by successful communities that all their future proposals or extensions will also be successful.

Another problem caused by lack of clear and objective criteria is the perception, particularly among unsuccessful communities, that the approval process is driven by power politics rather than by merit. While legislators and nonpartisan staff may disagree, the perception is quite real and not one that builds confidence in the legislative process.

Local Sales Tax as a Component of Local Public Finance

There appears to be quite a significant range of opinion regarding the proper role of local option sales taxes as a component of the state and local revenue system. First, some communities believe that a local sales tax has become (or in some cases, should become) a necessary additional stream of general fund revenue for cities or

Public comments

counties. This view is prevalent among, though not confined to, jurisdictions with a low property tax base and those with relatively high overburden due to tourism or the regional center nature of their community.

A second group feels quite strongly that a local sales tax is properly limited to funding for unusual capital projects that are vital to the region but cannot be supported through other financing mechanisms.

Yet others are uncertain that local sales taxes are anything more than an attempt by the “haves” to get more at the expense of the “have nots.” These communities tend to be smaller cities or suburbs with a limited retail base that could be overshadowed by larger neighbors with significant potential for retail sales tax capacity.

While the majority of the comments fell into the second category, there was no unanimity on the appropriate role of local sales tax as a revenue tool.

Issues Raised by Prospect of Broader Local Authority

The third category of issues brought out by the public meetings is a catch-all of cautions to be considered if it becomes the policy of the state to expand the current role of local sales taxes.

Broader local authority

The first issue is one of equalization between communities that have significant capacity for local sales tax revenue and those that do not. Many of those without significant capacity for local sales tax revenue also have a very limited property tax base. Significant expansion of the local sales tax as a revenue mechanism could lead either to the problem of “winners and losers” or to increased pressure on the state legislature to expand funding for local government aid or development of a new fiscal disparity equalization mechanism.

A caution was raised concerning the possibility of criteria for authorization based on a net tax capacity measure. There were mixed feelings about whether there should be criteria that limit local authority to those communities that lack other revenue capacity. In general, there was sentiment that such a criterion might be useful if the local sales tax was to be used for general revenue purposes but not if used for “significant capital projects.” There was little support for reducing state aids for communities that have authority for a local sales tax.

General support existed for criteria requiring passage of a referendum prior to authorization. There was no support expressed for a reverse referendum if an initial referendum passed. However, several witnesses endorsed the idea of an expiration date after which further authorization and referendum would need to be obtained. A return to the voters and to the authorization process was also suggested for shifts of a tax from one project to another upon completion of the first project.

It was also suggested that for local taxes that would be paid primarily by those who live outside the taxing jurisdiction, the referendum be a regional one rather than confined to the taxing jurisdiction.

Considerable comment was made regarding the need to encourage cross-border cooperation on regional projects. The suggestion was offered that criteria might favor multi-jurisdictional applications and projects of a regional benefit. A caveat, however, was that no one seems to have the same view of “regional benefit,” or even of what a definition for region might be.

Finally, the legislature should consider that if local sales taxes are to be expanded significantly, the opportunities for modernization, streamlining and reform of the sales tax generally will become more problematic. As more jurisdictions become dependent upon a relatively stable source of revenue, any proposed changes to that revenue system, however important for tax policy or statewide reasons, will be viewed with extreme caution if not resistance by local governments. This will tend to lock in our current system and discourage attempts to improve it.

Part IV – Recommendations

1. Appropriate Role for Local Sales Taxes

Given Minnesota's historical policy preference for equalization between communities and recent bipartisan efforts to increase efficiency in government, it seems clear that a major shift to general authority for local sales tax without some restrictions is inadvisable.

As currently constituted, the local sales tax is not a major component of the overall state and local revenue mix. The recent economic downturn and consequent budget crisis, coupled with reductions in local government aid has, however, caused cities, counties and other local units of government to search for additional revenue sources. Now the question is whether new or increased local sales tax authority is an appropriate answer, at least in part.

Generally speaking, taxing and spending decisions should be as close to those affected as practical. This general principle stems from the notion that there should be a high degree of accountability to those affected for spending and taxing. Having local control also responds to the need for flexibility. The more local the taxing and spending decisions are, the better able (in theory) they are to respond to the unique situation and environment of those who are affected by them.

Ranged against this general principle are a host of practical concerns. For example, the sales tax is a comparatively regressive tax. Adding a significant proportion of sales tax revenue to a base of local revenue now composed primarily of property tax which is also regressive would exacerbate the regressivity of taxation for local spending.

Broadening of local sales tax authority risks negative competition between communities, and can lead to a perception of “winners versus losers.”

Centralization of taxation at the state level, while diminishing to some degree the accountability and flexibility, does mean better equalization between communities. Centralization of sales tax is also less of an administrative burden than attempting to administer hundreds of individual local sales taxes. The cost of the administrative burden diminishes the return to the taxing authority and diverts taxpayer dollars to nonproductive uses. Significant broadening of local sales tax authority also risks negative competition between communities leading to a perception of “winners versus losers.”

What, then, is the appropriate role of local sales taxes? Given Minnesota's historical policy preference for equalization between communities and recent bipartisan efforts to increase both the administrative and allocation efficiency in government, it seems clear that a major shift to general authority for local sales tax without some restrictions is inadvisable. General authority for local sales taxes without restriction as to use would lead to significant issues with equity, allocation efficiency, administrative costs and competition between the state and local governments for the same resources. These issues as outlined in Part I would draw Minnesota farther from the ideal revenue system.

Recent reform of the property tax system reaffirmed the principle of property tax as the cornerstone of local government financing. Local sales tax should not be looked to as a replacement for, nor as a significant offset of, property taxes. Local sales taxes can, under certain circumstances, however, be a useful tool for generating revenue for purposes that exceed the community's ability to raise property taxes. These purposes have traditionally been major capital projects that are of critical importance and affect the vitality of a region greater than just the community imposing the tax. An example is the flood control project for which the original local sales tax in Rochester was authorized.

This model seems to have worked well in providing a regional benefit by raising capital for an important project that would not otherwise have been funded. The use of local sales tax for nonessential projects or for general fund revenue, however, introduces a "creep" effect which is difficult to control and may lead inexorably to a broad, general use of sales tax as a replacement for all or part of the property tax system. The public comments to the department recognized this concern, which was also evident in repeated requests for establishment of a list of approved projects. This kind of a safe harbor list would reduce the creep effect and provide guidance to communities that are considering a proposal for a sales tax.

Another vehicle for restraining the "creep" toward general expense funding through sales tax is to have criteria for sales tax authority based on the ability of the community to fund the project from existing resources. In other words, the legislature could consider imposing criteria on the granting of new sales tax authority that would measure the existing tax base of an applicant and limit new authority only to a community that cannot otherwise afford the proposed project. Such criteria would need to be limited to new proposals and not retroactive to existing authority so as not to cause defaults or other unanticipated financing problems well after a project has begun. The legislature might also wish to consider exceptions from the criteria for extraordinary expenses or circumstances.

A third concern with regard to the appropriate role of local sales tax is the incidence of the tax. To the extent that a significant portion of the local sales tax falls on consumers who do not reside in the locality imposing the tax, the tax is being paid by taxpayers who have no voice in its imposition and possibly no benefit received for its payment. The dimension of this problem will differ from project to project and locale to locale. It raises however, an issue for legislative consideration. To what extent does the exporting of a local sales tax reflect allocation efficiency, i.e., spillover costs to pay for spillover benefits? What amount of exporting in what situations is fair and acceptable? Should a sales tax imposed by a city, for example, need approval by referendum of the surrounding county?

The legislature could consider imposing criteria that would measure the existing tax base and limit new authority only to a community that cannot otherwise afford the proposed project.

2. Evaluation Criteria

A. Regional Nature of Projects

The department recommends that regional benefit per se not be an explicit criterion. Rather, the objectives of such a criterion could be obtained by designing better criteria pertaining to the types of projects that are eligible for local sales tax funding and by requiring those surrounding communities that will pay a large share of the sales tax to participate in the referendum.

The topics of “regionality” and “regional benefit” were discussed extensively during the public meetings. While many participants supported having a regional benefit criterion, the wide difference in what “region” means to different people also became apparent. For example, one city defined its region as a five-state area. Another city stated that since it was considered a regional center, anything it did with sales tax revenue that benefited the city, by definition also benefited the region. These comments, while possibly extreme, point out the difficulty of using regional benefit as criteria.

Any definition of region will end up being too inclusive for some and too limiting for others. Communities surrounding a taxing jurisdiction will often have conflicting views about the benefit to their community from a project in another city.

At the heart of the “regionality” issue is the desire for the benefit from a local sales tax to have broad impact. Since a significant portion of local sales taxes are exported to communities surrounding the taxing jurisdiction, there should be some benefit to those communities. The difficulties inherent in defining “region” and “regional benefit” raise the question of whether a regional criterion *per se* is the best way to accomplish that objective.

The department therefore recommends that “regional benefit” *per se* not be an explicit criterion. Rather, the objectives of such a criterion could be obtained by designing better criteria pertaining to the types of projects that are eligible for local sales tax funding, and by requiring that the surrounding communities, whose citizens will pay a large share of the sales tax, participate in the referendum. These concepts will be discussed in more detail below.

B. Capital Projects

The department recommends that a criterion for approval of local sales tax authority should be that funds be used for extraordinary capital projects. This would prevent communities from using local sales tax revenue to replace general fund revenue (property tax revenue) normally used to fund ordinary capital projects.

Although there was some discussion of using a local sales tax for general revenue purposes, most of those who commented during the public hearings supported a requirement that the sales tax be used for extraordinary capital projects. The department also recommends that this be a criterion for approval of local sales tax authority. As mentioned earlier, it is the policy of this state that the property tax be the mainstay of local government finances. Without criteria regarding the use to which sales tax revenue may be put, it would be too easy for communities to supplant property tax revenue with sales tax revenue. The effect of this, should the practice become widespread, would be to undermine the current property tax, local government aids and the fiscal disparities system. Without limits, local government aid calculations would need to reflect the additional revenue raising capacity, thus

Since a significant portion of local sales taxes are exported to communities surrounding the taxing jurisdiction, there should be some benefit to those communities.

reducing aid to some communities so as to maintain equalization. It is important, therefore, that local sales tax authority be limited to capital projects.

The next question is whether there should be limits on the kinds of projects. Local revenue dollars are fungible. If sales tax revenue can be used for any capital project, it is impossible to prevent the shifting of general fund revenue. General funds, raised by property taxes, can be shifted away from normal capital projects to non-capital spending. The resulting gap in capital spending would then be made up through local sales tax revenue. This, then, is a backdoor method of general funding through sales tax.

To avoid such shifting, the uses to which local sales tax can be put should be limited to large projects that would otherwise not be able to be funded by other means. These projects should have broad benefit and encourage multi-jurisdictional cooperation. Projects that cross boundaries or will be utilized by surrounding communities are examples of proposals that meet this criteria. While this may sound like another name for “regional benefit,” the focus here should be on the scope of the project and the inability to fund it from other sources.

A suggestion made by many in the public hearings was to have an “approved list” of projects that would qualify for sales tax authorization. Such a safe harbor list would provide some guidance to communities that are considering a local option sales tax. Any such list however, should not be regarded as comprehensive. A comprehensive list would limit creativity and not be responsive to the need for flexibility.

The uses to which local sales tax can be put should be limited to large projects that would otherwise not be able to be funded by other means.

C. Ability to Raise Revenue

We recommend that there be a criterion relating to strength of an applicant's tax base. A community that has a sufficiently robust property tax base should look to that as its initial source of revenue. Only if the property tax base is insufficient to handle the demands of the capital project, should the sales tax be authorized.

In order to limit the effects of fungibility of dollars and the temptation to shift resources, we recommend that there be a criterion relating to strength of an applicant's tax base. A community that has a sufficiently robust property tax base should look to that as its initial source of revenue. Only if the property tax base is insufficient to handle the demands of the capital project should the sales tax be authorized. Using property tax capacity plus local government aid (plus taconite aid where appropriate) as a measure of the capacity to fund capital projects gives the approving authority a relatively stable and comparable basis for relating one proposal to another.

To encourage creativity and preserve flexibility, the criteria suggested above should be viewed together in the context of the whole proposal rather than as a purely mechanical checklist. For example, a proposal that funds a large capital project benefiting multiple jurisdictions and that has the support of those communities as evidenced by a successful referendum which includes those communities identified in a study of the incidence of the tax would be a strong proposal. The proposal would be further strengthened if the property tax capacity plus aid indicated an inability to fund the project through other means.

Conversely, a single city whose proposal supports a primarily local project with little benefit for other jurisdictions would be a weaker proposal. It would be further weakened if the required referendum was passed only in that city, although the tax was exported to a significant degree to surrounding communities. If that city also

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demonstrated a high property tax plus aid capacity, the criteria would indicate a high likelihood of failure for that proposal. Such a system could be an incentive for communities to compete positively by cooperating.

3. Approval Process

It is the Department of Revenue's view that the approval process can remain with the legislature and still reach the goals of being more objective and less political. First, by setting out published, objective criteria for approval, communities will have some standard by which to measure the merits of their proposals. Second, to compare proposals, provide a more open discussion of proposals, and reduce the uncertainty and expense associated with preparing proposals, the legislature could set aside specific hearing days in the respective committees, devoted to local sales tax authority proposals.

The third recommendation requested by the legislature regards the feasibility of authorizing the commissioner of revenue to approve or deny local sales tax proposals. It is certainly feasible to create within the Department of Revenue a capability for review and decision on local sales tax proposals if a uniform set of criteria could be agreed upon by the legislature. The department has expertise in gathering and analyzing the type of data necessary to make such decisions. Although some minor costs would be incurred in setting up and staffing this function, it would not impose an undue burden, nor be beyond the department's capability. Indeed, during the public meetings, the suggestion that the department do so was made several times. Those supporting the proposal expressed the hope that a departmental approval process would be less political and more objective.

In the department's view, the approval process can remain with the legislature and still reach the goals of being more objective and less political. First, by setting out published, objective criteria for approval, communities will have some standard by which to measure the merits of their proposals. Second, the legislature could set aside specific hearing days in the respective committees, devoted to local sales tax authority proposals. This would promote better "apples to apples" comparisons and demonstrate more openness in the system. It would also reduce the uncertainty and expense of waiting for an opportunity in the general mix of tax bill hearings. Third, by requiring that a community come to the legislature after having held a successful referendum, the legislature will have a better indicator of local support and possibly fewer proposals to review. Finally, the committees could issue a report that explains their decisions in terms of the stated criteria. This would provide a valuable guide to future proposals, and could reduce the number of unsuccessful proposals.

With some minor changes to its existing process and practice, we believe the legislature can address most of the public concerns about the authorization process. It is our view that it will be preferable to have the reformed process remain with the legislature. We come to this recommendation because it is our view that the granting of local sales tax authority has broad policy implications that should, more properly, reside within the purview of the legislature. While the department stands ready to accept this role if the legislature so chooses, we feel that granting local sales tax authority is less an administrative function and more a policy function.

With some minor changes to existing process and practice, we believe the legislature can address the public concerns about the authorization process.

4. Summary and Conclusions

Local sales tax plays a valuable but supporting role in the larger picture of state and local government financing. The local sales tax is best used as a mechanism for the financing of large, special, multi-jurisdictional capital projects rather than as a replacement for property tax revenue to fund general expenses of local government. The current process for authorizing new or extending previously approved local sales taxes is widely perceived as being too subjective and political. To reduce the number of unsuccessful applications for local tax authority and to demonstrate a more objective decision making process, there should be objective criteria and a more straightforward process for consideration of these proposals.

The criteria should include a requirement that the tax be used to fund a capital project. The community or communities proposing the tax should demonstrate a need for the tax as indicated by an insufficient property tax plus aid revenue base, and that the project would not otherwise have the funding to be accomplished. A proposal would be considered much stronger coming from a multi-jurisdictional compact. A proposal should have already been approved in a referendum. A strong proposal would include an incidence study of the tax and a referendum passed by jurisdictions substantially affected both by the benefit and the incidence of the tax.

New proposals and proposed extensions of existing authorizations should have a clearly defined ending date after which a referendum must be held and reauthorization granted. This requirement should obviate the need for a reverse referendum. The legislature should consider applying a sunset to existing authorizations as well.

Finally, the authorization of local sales tax proposals should remain with the legislature. While an administrative process within the Department of Revenue could be developed, there would still be the need for legislative review of that process and clear policy guidance to the department. If some or all of the recommendations contained herein are adopted, the quality of local sales tax proposals should improve, and the number of proposals may decline. This would reduce the burden now experienced by the tax committees and their staffs. Furthermore, the number of local sales taxes and the uses to which they should be put are significant policy issues that are best debated and decided in a legislative arena.

The local sales tax is best used as a mechanism for the financing of large, special, multi-jurisdictional capital projects.

Appendices

Appendix A	Legislation authorizing this report
Appendix B	Business share of local property tax valuation for cities with populations over 10,000
Appendix C	Local sales tax inventory
Appendix D	Selected historical summaries
Appendix E	Local sales tax collections
Appendix F	Classification of revenues for cities under 2,500
Appendix G	Cities with unused local sales tax authorization

Appendix A

Legislation authorizing this report

Sec. 19 [STUDY OF LOCAL SALES TAX]

(a) The commissioner of revenue shall study the local sales taxes in Minnesota and provide a written report and recommendations to the legislature, in compliance with Minnesota Statutes, sections 3.195 and 3.197, by February 1, 2004. The study must report on:

- (1) the authorized uses of revenue from local sales taxes in effect, and the proposed uses of revenue from local sales taxes recently proposed but not enacted;
- (2) the local approval requirements for local sales taxes;
- (3) the duration of local sales taxes and whether the full duration authorized in law was necessary to provide sufficient revenue for the authorized uses of the local sales tax;
- (4) if the authorized uses of the local sales tax revenues are regional in nature or limited in benefit to the jurisdiction in which the tax is imposed;
- (5) the estimated portion of revenue raised through the local sales taxes that comes from
 - (i) residents of the jurisdiction in which the tax is imposed;
 - (ii) Minnesota residents who live outside the jurisdiction; and
 - (iii) non-Minnesota residents;
- (6) the ability of jurisdictions to raise revenue by other means, including the local property tax, and the extent to which the jurisdictions assess property taxes in comparison to other similar jurisdictions, and the state average, expressed in terms of levy as a percent of adjusted net tax capacity;
- (7) how jurisdictions that do not impose local sales taxes raise revenue to fund projects similar to those funded through local sales taxes; and
- (8) the compatibility of local sales taxes with the policies underlying the streamlined sales tax project.

(b) The study must make recommendations on:

- (1) the appropriate role of local sales taxes as a part of Minnesota's state and local revenue system, including:
 - (i) the appropriate uses of local sales taxes; and
 - (ii) whether local sales taxes should be limited to jurisdictions that do not meet minimum thresholds of raising revenue through other means, including local property tax;
- (2) criteria to be used in evaluating local sales tax proposals, designed to direct the use of local sales taxes toward:
 - (i) projects that are regional in nature;
 - (ii) projects that require capital expenditures; and
 - (iii) projects in jurisdictions with inadequate fiscal capacity to fund the projects through other means; and
- (3) the feasibility of authorizing the commissioner of revenue to approve or deny local sales tax proposals based on a uniform set of criteria, including the advisability of requiring local approval by referendum or revocation by reverse referendum, and if the referendum should be a criterion necessary for a proposal to be considered for authorization or should occur after authorization but as a condition of the tax being implemented.

Appendix B

Business Share of Local Property Tax Valuation for Cities with Populations over 10,000 (Proxy for Relative Ability to Export Local Sales Taxes)

C/I share is total commercial/industrial estimated market value as a percent of total city market value (2002). Boldface indicate the 10 current cities (3 are added with population under 10,000) with a general local sales tax, and italics indicate the two cities that previously had a general local sales tax.

City	C/I Share	City	C/I Share
Bloomington	34.5	Mendota Heights	17.8
Roseville	34.0	Coon Rapids	17.3
Bemidji	32.7	Moorhead	17.1
Fridley	32.6	Northfield	17.0
Mankato	32.0	Maple Grove	16.7
Golden Valley	29.6	Duluth	16.4
Marshall	29.4	Stillwater	16.4
Maplewood	28.0	Austin	16.2
Minneapolis	27.4	Sauk Rapids	16.1
Brainerd	27.2	New Brighton	15.8
St. Cloud	26.7	Hibbing	15.8
Cloquet	26.6	Faribault	15.5
Shakopee	26.6	Richfield	15.3
Brooklyn Center	25.6	Chanhassen	15.0
Worthington	25.4	West St. Paul	15.0
Minnetonka	24.8	Rosemount	14.7
St. Louis Park	24.8	White Bear Lake	14.7
Hopkins	24.4	Forest Lake	14.6
Statewide Average	24.3	Sartell	14.5
Anoka	24.1	Oakdale	14.2
New Hope	23.1	Buffalo	13.9
Eden Prairie	23.0	Woodbury	13.9
<i>Willmar</i>	22.8	Red Wing	13.2
Hutchinson	22.7	Ramsey	12.4
Chaska	22.7	South St. Paul	12.0
Plymouth	22.7	Shoreview	11.5
Rochester	22.6	North St. Paul	11.2
Eagan	22.5	Proctor (<10,000)	11.2
Vadnais Heights	22.1	Hastings	11.1
Fergus Falls	22.0	Crystal	10.7
Burnsville	21.3	Cottage Grove	10.3
<i>Winona</i>	21.0	Columbia Heights	10.3
St. Paul	20.9	Inver Grove Hgts	10.2
New Ulm	20.7	Apple Valley	9.5
Owatonna	20.5	Lakeville	9.1
Mounds View	20.5	Savage	8.8
Fairmont	20.2	Champlin	8.4
Edina	19.3	Ham Lake	8.3
Blaine	19.1	Robbinsdale	8.0
Hermantown (<10,000)	19.0	Elk River	6.8
North Mankato	18.9	St. Michael	6.1
Brooklyn Park	18.9	Farmington	5.4
Lino Lakes	18.4	Prior Lake	4.0
Albert Lea	18.0	East Bethel	3.2
Two Harbors (<10,000)	18.0	Andover	2.9

Appendix C MINNESOTA LOCAL SALES TAX STUDY

September 15, 2003

Local Sales Tax Inventory									
	Rate	Year Enacted	Date Change	Original Citation	Approval Requirements	Funding/Amts	Authorized Use	Local/Regional	State Admin. Streamlined Sales Tax
GENERAL SALES TAX									
Currently Imposed									
Cook County	1.0%	1993	1997	Ch 375, Art 9, Sec 45	Referendum	Bonds - \$4M	Hospital/Clinic	Regional	Yes
Duluth	1.0%	1973	1980	Ch 461	City Council	-	General Revenue	Local	No
Hermantown	0.5%	1996	-	Ch 471, Art 2, Sec 29	Referendum	Bond Pmts	Water/Sewer/Fire Station	Local	Yes
Mankato	0.5%	1991	1998	Ch 291, Art 8, Sec 27	Reverse Referendum	Bonds - \$25M	Riverfront/Airport	Regional	Yes
Minneapolis	0.5%	1986	-	Ch 396	City Council	Bonds - \$118M	Convention Center	Regional	Yes
New Ulm	0.5%	1999	-	Ch 243, Art 4, Sec 17	Referendum	Bonds - \$9M	Civic Center	Local	Yes
Proctor	0.5%	1999	-	Ch 243, Art 4, Sec 18	Referendum	Bonds - \$3.6M	Streets/Community Center	Local	Yes
Rochester	0.5%	1983	1998	Ch 342, Art 19	Referendum	Bonds - \$16M	Flood Control/Parks	Local	Yes
St. Cloud area (authorized for six cities and enacted by four)	0.5%	2002	-	Ch 377, Art 11, Sec 2	Referendum	1/1/03 - 12/31/05	Regional Airport	Regional	Yes
St. Paul	0.5%	1993	1998	Ch 375, Art 9, Sec 46	City Council	Bond Pmts	Civic Center / Other	Local	Yes
Two Harbors	0.5%	1998	-	Ch 389, Art 8, Sec 45	Referendum	Bonds - \$20M	Sewer/Harbor	Local	Yes
Previously Imposed, Now Expired									
Willmar	0.5%	1997	-	Ch 231, Art 7, Sec 41	Referendum	\$4.5M Bonds (1/1/02)	Public Library	Local	Yes
Winona	0.5%	1998	-	Ch 389, Art 8, Sec 46	Referendum	\$4.0M Bonds (1/1/03)	Lake Dredging	Local	n/a
Authorized but Not Imposed									
Bemidji	1.0%	1998	n/a	Ch 389, Art 8, Sec 38	Referendum	Bonds - \$25M	Convention Center	Local	n/a
Bloomington	1.0%	1986	n/a	Ch 391	City Council	Bond Pmts	Stadium Site Redesign	Regional	n/a
Detroit Lakes	0.5%	1998	n/a	Ch 389, Art 8, Sec 39	Referendum	Bonds - \$6M	Community Center	Local	n/a
Ely	1.0%	1992	n/a	Ch 511, Art 8, Sec 31	Referendum	Bonds - \$20M	Gateway Project	Local	n/a
Fergus Falls	0.5%	1998	n/a	Ch 389, Art 8, Sec 40	Referendum	Bonds - \$9M	Project Reach Out	Local	n/a
Garrison	1.0%	1993	n/a	Ch 375, Art 9, Sec 47	Referendum	Bond Pmts	Sewer	Local	n/a
Hutchinson	0.5%	1998	n/a	Ch 389, Art 8, Sec 41	Referendum	Bonds - \$5M	Community Center	Local	n/a
Owatonna	0.5%	1998	n/a	Ch 389, Art 8, Sec 42	Referendum	Bonds - \$5M	Economic Development	Local	n/a
Central Minnesota cities (authorized for five cities)	1.0%	1998	n/a	Ch 389, Art 8, Sec 44	Referendum	Bonds - \$50M	Central MN Events Center	Local	n/a
Thief River Falls	0.5%	1992	n/a	Ch 511, Art 8, Sec 32	Referendum	Bonds - \$15M	Tourism / Convention Ctr	Local	n/a
TAX / VEHICLE SALE AT RETAIL									
Mankato	\$20	1991	-	Ch 291, Art 8, Sec 27	Reverse Referendum	Bonds - \$25M	Riverfront/Airport	Regional	Yes
New Ulm	\$20	1999	-	Ch 243, Art 4, Sec 17	Referendum	Bonds - \$9M	Civic Center	Local	No
Rochester	\$20	1983	-	Ch 342, Art 19	Referendum	Bonds - \$16M	Flood Control/Parks	Local	No
Proctor (not imposed)	\$20	1999	n/a	Ch 243, Art 4, Sec 18	Referendum	Bonds - \$3.6M	Streets/Comm. Center	Local	n/a
Two Harbors (not imposed)	\$20	1998	n/a	Ch 389, Art 8, Sec 45	Referendum	Bonds - \$20M	Sewer/Harbor	Local	n/a

MINNESOTA LOCAL SALES TAX STUDY

Local Sales Tax Inventory									
	Rate	Year Enacted	Date Change	Original Citation	Approval Requirements	Funding/Amts	Authorized Use	Local/Regional Admin.	Streamlined Sales Tax
ADMISSIONS / AMUSEMENTS									
Bloomington	3.0%	1970	-	City Ordinance	Pre-1971	Indefinite	City General Fund	Local	No
Minneapolis	3.0%	1969	-	Ch 1092	City Council	Indefinite	City General Fund	Local	Yes
Enacted and Repealed									
Scott County (per admission)	25¢	1987	-	Ch 285	Bd of Commissioners	1996	Bloomington Ferry Bridge	Local	n/a
LODGING									
Bloomington	7.0%	1970	2002	City Ordinance	Pre-1971	Indefinite	Stadium Site Redesign (current)	Regional	No
Cook Cty (Lutsen, Schroeder, Tofte)	2.0%	1987	-	Ch 168, Sec 2	Referendum	Indefinite	Recreational Facilities	Local	No
Duluth	5.5%	1970	1998	Ch 389, Art 8, Sec 25+	City Council	Bond Pmts	Tourism / Arena / Spirit Mtn	Local	No
More than 30 Rooms	3.0%	1980	1980	City Charter, Sec 54(d)	Pre-1971	Bond Pmts	Tourism / Arena / Spirit Mtn	Local	No
Other	3.0%	1970	1980	Ch 396	City Council	Bonds - \$118M	Convention Center	Regional	Yes
Minneapolis	5.0%	1986	2001	Ch 1092	City Council	Indefinite	City General Fund	Local	Yes
More than 50 Rooms	3.0%	1969	2001	Ch 1092	City Council	Indefinite	Economic Development	Local	No
Other	4.0%	2003	2002	City Ordinance	Pre-1971	Indefinite	Convention Bureau (current)	Local	Yes
Newport	4.0%	1971	1986	Ch 197	City Council	Indefinite	Convention Center (current)	Local	No
Rochester	5.0%	1979	1991	Ch 463, Sec 28	City Council	Indefinite	Ramp Pmts / G.F. / Convention Ctr	Local	No
St. Cloud	6.0%	1986	1991	Ch 523, Art 25, Sec 1	City Council	Indefinite	Ramp Pmts / G.F. / Convention Ctr	Local	No
St. Paul	3.0%	1970	1982	Ch 587, Art 9, Sec 11	Pre-1971	Indefinite	Preservation of Tug Boat	Local	No
More than 50 Rooms	1.0%	1994	-	Ch 291, Art 8, Sec 28	City Council	Indefinite	Steamboat / Local Improvements	Local	No
Other	1.0%	1991	1995	Ch 511, Art 8, Sec 27	City Council	Indefinite	Speed Skating Facility	Local	Yes
Two Harbors	2.0%	1992	n/a		Referendum				n/a
Winona									
Authorized but Not Imposed									
Roseville									
FOOD / BEVERAGES									
Duluth	1.5%	1977	1998	Ch 438	City Council	Bonds Pmts	Tourism / Arena / Spirit Mtn	Local	No
Little Falls	0.5%	1996	-	Ch 471, Art 2, Sec 30	City Council	15 Year Length	Tourism / Convention Bureau	Local	No
Minneapolis - Downtown	3.0%	1986	-	Ch 396	City Council	Bonds - \$118M	Convention Center	Regional	Yes
St. Cloud	1.0%	1986	-	Ch 379	City Council	Bond Pmts	Convention Center	Local	Yes
Authorized but Not Imposed									
Brooklyn Center	1.0%	1992	n/a	Ch 511, Art 8, Sec 30	Referendum	Indefinite	Low Income Housing	Local	n/a
ON-SALE LIQUOR AND BEER									
Bloomington	3.0%	1986	-	Ch 391	City Council	Indefinite	Stadium Site Redesign	Regional	No
(authorized at 5%, enacted at 3%)									
Minneapolis - Downtown	3.0%	1986	-	Ch 396	City Council	Bonds - \$118M	Convention Center	Regional	Yes
St. Cloud	1.0%	1986	-	Ch 379	City Council	Bond Pmts	Convention Center	Local	Yes

Table excludes information on cities/towns imposing a lodging tax of up to 3% to be used for tourism promotion (MN Statute, Sec. 469.190) - over 70 locations currently.

Appendix D

Selected Historical Summaries for Local General Sales Taxes

City	Rate	Background
Duluth	1.0%	The tax has no expiration date. Used for the city general fund—city municipal operations, maintenance, and capital improvements. Duluth has been specifically exempted from the statutory provision requiring tax collection/administration by the state and they currently administer their own tax, but it is set to transfer to the Department of Revenue on 1/1/06 (2001 Sp. Session, Ch. 5).
Hermantown	0.5%	Expires at the later of 10 years, or when sufficient funds have been met for the projects. Enacted for a sewer interceptor line, improvements to the municipal water system, and construction of a police/fire station.
Mankato	0.5%	Set to expire after \$25 million for the Riverfront 2000 urban revitalization project (civic center, arena, park, & support facilities). Extended in 1996 to expire after an additional \$4.5 million is raised for the airport.
Minneapolis	0.5%	The tax has no expiration date. Enacted in 1986 for convention center construction and maintenance. Augmented by 3% lodging tax, 3% downtown restaurant tax, and 3% downtown liquor tax. In 1992 the authorization was expanded to use proceeds for neighborhood early learning centers. Has not been implemented.
New Ulm	0.5%	The tax expires when sufficient funds to pay for up to \$9 million in bonds for the civic and community center and recreational facility.
Proctor	0.5%	The tax expires when sufficient funds to pay for up to \$3.6 million in bonds for the community center and street improvements.
Rochester	0.5%	This tax has been renewed three times (1989, 1992, and 1998). Initially enacted at 1% to raise \$16 million for improvements to city park and recreation center and \$16 for flood control improvements. Previously funded capital improvements to the fire hall, city hall, and public library facilities. The rate was lowered to 0.5% in 1992 (effective 1/1/93). The last extension in 1998 allows the city to raise another \$76 million for several capital projects.
St. Paul	0.5%	The tax was originally set to expire when the civic center bonds were paid off. Funded renovation of Civic Center and neighborhood revitalization project. Amended to fund demolition of existing arena and construction of St. Paul RiverCentre Arena and expiration reset to 12/31/30.
Two Harbors	0.5%	Expires at the later of 10 years, or when sufficient funds have been met for the three projects. Enacted for sanitary sewer preparation, wastewater treatment, and harbor refuge development projects.
County		
Cook	1.0%	Enacted in 1993 and originally set to expire when \$4 million was raised for the North Shore hospital. Extended in 1997 to allow an additional \$2.2 million to be raised for the North Shore care center.

Note: M.S. 297A.48 (1997 legislation) required all jurisdictions (except Duluth) to have a complementary use tax, effective 1/1/2000.

Appendix E: LOCAL SALES TAX COLLECTIONS

CITY	Tax Base	Rate	CY 2000	CY 2001	CITY	Tax Base	Rate	CY 2000	CY 2001
Bloomington	Lodging	6%	\$10,216,485	\$9,342,837	New Ulm	Sales tax	0.50%	\$0	\$447,613 *
	Liquor	3%	\$1,393,098	\$1,363,540		Use tax	0.50%	\$0	\$40,742 *
	Admission	3%	\$941,599	\$863,650		Total		\$0	\$488,355
	Total		\$12,551,182	\$11,570,027					
Duluth	State sales & use tax base	1%	\$10,682,319	\$10,891,461	Proctor	Sales tax	0.50%	\$55,626 *	\$87,956
	Certain food & beverages	1%	\$1,320,436	\$1,354,488		Use tax	0.50%	\$2,246 *	\$5,727
	Hotel/Motel	3%	\$1,110,474	\$1,153,034		Total		\$57,872	\$93,683
	Add'l Hotel	2%	\$682,163	\$713,689	Rochester	Sales tax	0.50%	\$6,583,760	\$6,919,163
	Add'l Hotel	1%	\$370,156	\$384,350		Use tax	0.50%	\$1,047,027	\$1,058,787
	Add'l food & beverage	0.50%	\$170,541	\$178,422		Lodging	3%	\$2,110,585	\$2,029,696
	Add'l Hotel	0.50%	\$660,218	\$677,243		Per vehicle excise tax	\$20	\$344,940	\$368,840
	Total		\$14,165,548	\$15,352,687		Total		\$10,086,312	\$10,376,486
Hermantown	Sales tax	1%	\$842,582	\$829,360	St. Cloud	Lodging	5%	\$960,774	\$962,423
	Use Tax	1%	\$32,201	\$37,541		Certain food & beverages (liquor)	1%	\$138,529	\$138,920
	Total		\$874,783	\$866,901		Certain food & beverages (food)	1%	\$900,849	\$893,466
Little Falls	Restaurant food and beverages	0.50%	\$58,957	\$58,883		Total		\$2,000,152	\$1,994,809
Mankato	Sales tax	0.50%	\$2,915,304	\$3,006,248	St. Paul	Sales tax	0.50%	\$11,749,344	\$12,082,966
	Use tax	0.50%	\$237,218	\$152,958		Use tax	0.50%	\$1,660,572	\$1,658,473
	Per vehicle excise tax	\$20	\$163,300	\$158,130		Lodging	3% & 6%	\$2,746,161	\$2,843,772
	Total		\$3,315,822	\$3,317,336		Total		\$16,156,077	\$16,585,211
Minneapolis	Sales tax	0.50%	\$23,676,417	\$24,432,675	Two Harbors	Sales tax	0.50%	\$157,129	\$176,395
	Use tax	0.50%	\$4,088,470	\$3,316,210		Use tax	0.50%	\$4,824	\$4,667
	Lodging	2%	\$3,114,065	\$3,011,634		Lodging	1%	\$16,547	\$16,925
	Entertainment	3%	\$7,231,840	\$7,068,814		Total		\$178,500	\$197,987
	Downtown liquor	3%	\$2,769,212	\$2,773,742	COUNTY				
	Downtown restaurants	3%	\$8,192,127	\$7,769,374	Cook	Sales tax	1%	\$758,237	\$839,439
	Total		\$49,072,131	\$48,372,449		Use tax	1%	\$63,935	\$26,743
						Lodging (Lutsen, Tofte, Schroeder)	2%	\$301,034	\$304,375
						Total		\$1,123,206	\$1,170,557

* Partial year collections only

Appendix F

Classification of Revenues for Cities under 2,500

*Governmental Funds for the Year Ended December 31, 2001 as Reported
by Office of State Auditor (OSA)*

	Statewide Total	Percent Share
Total Revenues	\$333,139,618	100.0
Local "Own Source" Revenue		
Local Sales Tax	\$0	0.0%
Property Taxes	76,642,207	23.0%
Tax Increments	10,527,332	3.2%
Franchise Taxes	759,684	0.2%
Hotel/Motel Taxes	263,810	0.1%
Gravel and Gambling Taxes	90,703	0.03%
Special Assessments	16,829,443	5.1%
Licenses and Permits	6,373,720	1.9%
Subtotal	\$111,486,899	33.5%
Intergovernmental Revenues		
Federal Grants	\$15,337,269	4.6%
State Grants	112,497,919	33.8%
County Grants	2,841,773	0.9%
Local Grants	2,386,819	0.7%
Subtotal	\$133,063,780	39.9%
Fees, Fines, Interest		
Service Charges	\$29,669,939	8.9%
Fines and Forfeits	2,007,397	0.6%
Interest Earnings	14,514,451	4.4%
All Other Revenue*	42,397,152	12.7%
Subtotal	\$88,588,939	26.6%

* 'All Other Revenue' includes donations, refunds, reimbursements, principal payments on loans receivable, and sales of property.

Appendix G

Cities that Received Authorization for a Local General Sales Tax but did not Implement Tax

City	Year	Project
Bemidji	1998	The city council did not put the tax to the required vote. The tax was intended to fund construction of a regional convention center. The center has not been built.
Bloomington	1986	The city council did not pass an ordinance to impose the tax (no referendum was required). The proceeds were intended to pay for highway and other public improvements on and around the site of the former Metropolitan Stadium, now site of the Mall of America. Bloomington uses its lodging and liquor selective sales taxes to fund site improvements.
Central Minnesota Cities	1998	This proposal would have allowed the cities of St. Cloud, Sauk Rapids, Sartell, Waite Park, and St. Joseph to impose a local sales tax to fund construction and operation of the Central Minnesota Events Center. The cities could have used any surplus revenue for specified projects of a regional nature. The tax did not take effect because it was defeated by referendum in four of the five cities. The Central Minnesota Events Center has not been built.
Detroit Lakes	1998	The tax was defeated by referendum. The proceeds were to fund construction of a community center. A scaled-down project went forward with money raised from donations by businesses and nonprofit organizations and from a state grant to the local school district, which provided an unused school building for the project.
Ely	1992	The tax was defeated by referendum. It was intended to fund the Gateway Project, which involved building certain structures along highways. This project has not gone forward with funds from other sources.
Fergus Falls	1998	The tax was defeated by referendum. The proceeds were intended to fund Project Reach Out, a series of construction projects and improvements including a regional conference center, regional park and recreational facilities, tourism-related development, and a community center. A scaled-down project went forward instead. Financing came from a state grant, a grant from Children, Families and Learning (now the Minnesota Department of Education), private donations, and a city enterprise fund. The planned community center, aquatic park, and campground improvements were not done. Modest improvements to playgrounds were paid for from the city general fund.
Garrison	1993	The city council did not put the tax to the required vote, although it still has authority to do so. The proceeds were to fund construction of a new sewer system. That project is nearing completion at this time. Funding has come from the state Wastewater Infrastructure Program. Also, the city and the Mille Lacs band tribal government formed a sanitary district in which the tribal government built a sewage treatment plant with the help of federal funds and owns the facility. The project is awaiting approval by the federal Environmental Protection Agency and the Minnesota Pollution Control Agency.
Hutchinson	1998	The tax was defeated by referendum. The proceeds were intended to fund construction of a community and events center. The project went forward with a state bonding grant and a city matching amount. Half of the state money was used for acquisition of property (a shopping center) and half for renovations of buildings on the property to house the community center. The city's portion included money for property acquisition from its municipal hospital fund and a higher amount from the city capital projects fund for building renovation.
Owatonna	1998	The tax was defeated by referendum. The proceeds would have funded the Owatonna Economic Development 2000 project and related facilities, which involved improvement of the Owatonna regional airport, including roads and utility infrastructure, and other improvements for economic and tourism purposes. The airport upgrade was funded chiefly by a grant from the Aeronautics Division of the Minnesota Department of Transportation and a lesser amount from the city general fund. Park projects were paid for by both private donations and the city general fund.
Thief River Falls	1992	The city council did not put the tax to the required vote. It was intended to fund construction and operation of the Area Tourism-Convention Facilities, including a convention center with a tourist park and riverfront improvements. The project did not go forward. In 1992, the school district planned an excess levy referendum and the city deferred to the district by not placing the sales tax on the ballot.



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Cities Seek Legislative Approval for Local Sales Taxes

A League-sponsored bill that would generally authorize local sales taxes for a defined list of traditional capital projects is also in the works.

(Published Feb 4, 2019)

Sixteen cities are expected to seek legislative approval for a local sales tax this session. So far, seven of those city bills have been introduced.

Twenty-two Minnesota cities held referendums last November seeking voter approval for new or modified local sales taxes to fund various capital projects. Of those, voters in 16 cities approved the request. Under Minnesota Statutes, section 297A.99 ([Link to: https://www.revisor.mn.gov/statutes/cite/297A.99](https://www.revisor.mn.gov/statutes/cite/297A.99)), the next step for those cities is to seek legislative approval through special legislation.

Currently, nearly 30 cities across the state impose a local sales tax. The House Research Department maintains a report of these local sales taxes ([Link to: https://www.house.leg.state.mn.us/hrd/pubs/localsal.pdf?inline=true](https://www.house.leg.state.mn.us/hrd/pubs/localsal.pdf?inline=true)), including county taxes for transportation uses and other countywide local sales taxes.

Cities that received voter approval

Those cities receiving voter approval last November were:

Avon (transportation improvement projects)

Blue Earth (Sewer Plant, Streets, Recreation amenities)

Cambridge (Library, streets, outdoor park)

Detroit Lakes (police department facility)

Elk River (rec/park/trail improvements, lake dredging)

Glenwood (roads, parks/trails/city hall-police station)

International Falls (transportation/public infrastructure)

Perham (Perham-area community center)

Rogers (trail & pedestrian facilities, aquatic facility)

Sauk Center (highway reconstruction & infrastructure)

Scanlon (streets and utilities)

Two Harbors (infrastructure)

Virginia (Recreation & Convention complex improvements)

West St. Paul (pavement management plan)

Willmar (community center, rec center, parks & stormwater)

Worthington (recreational/quality of life improvements)

In addition, during the 2018 session, several other cities had sought similar legislative approval for new or expanded local sales taxes. However, the demise of the 2018 omnibus tax bills left those cities without final legislative approval. Those cities include Duluth, Cloquet, and Excelsior.

Bill introductions

To date, bills have been introduced for the following cities:

Cloquet: HF 83 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?b=House&f=HF83&ssn=0&y=2019>*) (Rep. Mike Sundin (*Link to: <https://www.house.leg.state.mn.us/members/profile/15418>*), DFL-Esko) and HF 364 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?b=House&f=HF364&ssn=0&y=2019>*) (Rep. Sundin); no current Senate companions

International Falls: HF 144 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?f=HF144&b=house&y=2019&ssn=0>*) (Rep. Rob Ecklund (*Link to: <https://www.house.leg.state.mn.us/members/profile/15452>*), DFL-International Falls); SF 337 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?f=SF337&y=2019&ssn=0&b=senate>*) (Sen. Tom Bakk (*Link to: https://www.senate.mn/members/member_bio.php?leg_id=10027*), DFL-Cook)

Avon: HF 355 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?b=House&f=HF355&ssn=0&y=2019>*) (Rep. Lisa Demuth (*Link to: <https://www.house.leg.state.mn.us/members/profile/15498>*), R-Cold Spring); SF 564 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?f=SF564&y=2019&ssn=0&b=senate>*) (Sen. Jeff Howe (*Link to: https://www.senate.mn/members/member_bio.php?leg_id=15401*), R-Rockville)

Perham: HF 388 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?b=House&f=HF388&ssn=0&y=2019>*) (Rep. Bud Nornes (*Link to: <https://www.house.leg.state.mn.us/members/profile/10467>*), R-Fergus Falls); no current Senate companion

Sauk Centre: HF 392 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?b=House&f=HF392&ssn=0&y=2019>*) (Rep. Paul Anderson (*Link to: <https://www.house.leg.state.mn.us/members/profile/15301>*), R-Starbuck); SF 659 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?f=SF659&y=2019&ssn=0&b=senate>*) (Sen. Torrey Westrom (*Link to: https://www.senate.mn/members/member_bio.php?leg_id=10709*), R-Elbow Lake

Excelsior: SF 41 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?b=Senate&f=SF0041&ssn=0&y=2019>*) (Sen. David Osmek (*Link to: https://www.senate.mn/members/member_bio.php?leg_id=15385*), R-Mound); no current House companion.

West St. Paul: SF 395 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?b=Senate&f=SF0395&ssn=0&y=2019>*) (Sen. Matt Klein (*Link to: https://www.senate.mn/members/member_bio.php?leg_id=15486*), DFL-Mendota Heights); no current House companion

League seeking general local sales tax authority

The League will be working with legislators to introduce a bill that would generally authorize local sales taxes for a defined list of traditional capital projects. That bill will likely mirror SF 1875 (Link to:

[https://www.revisor.mn.gov/bills/text.php?](https://www.revisor.mn.gov/bills/text.php?number=SF1875&version=0&session=ls90&session_year=2017&session_number=0)

[number=SF1875&version=0&session=ls90&session_year=2017&session_number=0](https://www.revisor.mn.gov/bills/text.php?number=SF1875&version=0&session=ls90&session_year=2017&session_number=0)) /HF 2663 (Link to:

[https://www.revisor.mn.gov/bills/text.php?](https://www.revisor.mn.gov/bills/text.php?number=HF2663&session=ls90&version=latest&session_number=0&session_year=2017)

[number=HF2663&session=ls90&version=latest&session_number=0&session_year=2017](https://www.revisor.mn.gov/bills/text.php?number=HF2663&session=ls90&version=latest&session_number=0&session_year=2017)), introduced in 2017 by Sen. Dave Senjem (Link to: https://www.senate.mn/members/member_bio.php?member_id=1058) (R-Rochester) and Rep. Rod Hamilton (Link to: <https://www.house.leg.state.mn.us/members/profile/12264>) (R-Mountain Lake).

The House (Link to: <https://www.house.leg.state.mn.us/Committees/Home/91012>) and Senate (Link to: https://www.senate.mn/committees/committee_bio.php?cmte_id=1019) Taxes committees will likely hold a dedicated hearing to the local sales tax bills later this month or in March.

Read the current issue of the Cities Bulletin (Link to: <http://www.lmc.org/page/1/cities-bulletin-newsletter.jsp>)

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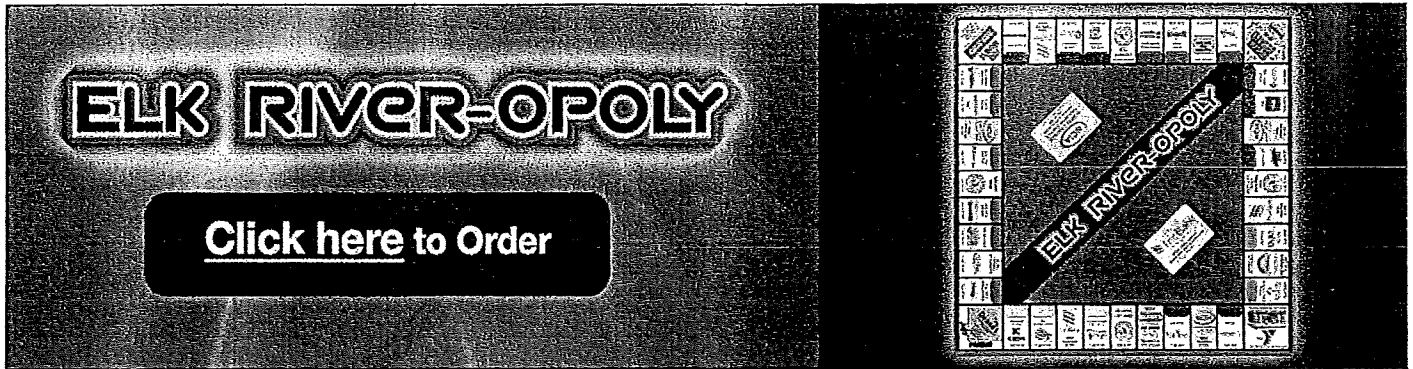
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E. 2.c.



https://www.hometownsource.com/elk_river_star_news/news/2018_general_election/voters-overwhelmingly-ok-sales-tax/article_7f7413f6-e45b-11e8-8cc7-3725805fb11a.html

FEATURED

Voters overwhelmingly OK sales tax

Voters say yes 2-1 to broad plan for park, recreational amenities and improvements as well as multipurpose facility with ice rinks, space for seniors and indoor field house equipped with turf

by Kurt Nesbitt and Jim Boyle Adams Publishing Group of East Central Minnesota Nov 9, 2018

REFERENDUM - ACTIVE ELK RIVER

Multi-Purpose Recreation Facility + Park Improvements

SALES TAX COST: \$35.0M
IMPACT ON ELK RIVER RESIDENTS: \$44.12/yr



Elk River voters on Nov. 6 approved a half-cent sales tax to fund several parks and recreation improvements at a margin of 2 to 1.

With eight of eight Elk River precincts reporting on election night, 64.85 percent of voters chose "yes" to the ballot question the City Council chose to add this summer. The final vote tally was 6,830 in favor to 3,702 votes against. The measure now goes to the Minnesota Legislature for approval.

The last person to vote at Lincoln Elementary School, and perhaps the last one to vote overall as he slid in his ballot shortly after 8 p.m. while election judges were stacking chairs, told the Star News he voted in favor of the referendum.

"The city needs to keep up on Lake Orono and do the other things it's trying to do," said Brett Zeanchock, who recently moved to Elk River. "I absolutely supported it."

The question asked if voters wanted to authorize a special local option sales tax that would



Brett Zeanchock, who recently moved to Elk River, cast a "yes" vote for the referendum.

Photo by Jim Boyle

last for 25 years or until \$35 million is raised to pay for bonds that could build a multipurpose recreational facility and several park improvements around Elk River.

The referendum passed each of Elk River's precincts. An exit poll conducted by the Star News showed that of the 91 people surveyed, about 90 percent of them voted "yes" on the referendum question. When asked what they saw as the top issue in the election overall, tax-related comments were the most common.

Furthermore, about a dozen respondents said they voted to approve the referendum because they didn't want to see their property taxes increase. Others said they voted against it because they don't want to see taxes increase, felt they couldn't afford it, felt the city could use its existing resources better or felt the referendum price tag was too costly.

The referendum was the main issue for 17 of the respondents. Behind the referendum, health care was the issue most often cited as the most important electoral issue. Twenty-five of the respondents did not answer the question.

When admitted supporters of the referendum were asked for the specific reasons for their support of the sales tax, there was a great deal of variation.

Many said it was to support youth with the improved and increased opportunities for activity. Others talked about the importance of upgrades to sports facilities, parks, trails and simply investing in Elk River.

Lake Orono, having a healthier community, supporting the school facilities and individual sports also got called out. The Ice Arena only got called out once specifically, though it will command a lion's share of the sales taxes collected.

The broad approach seemed to be a factor based on the survey. One person even suggested a swimming pool should have been part of the mix.

Next up: Legislative approval needed

With the referendum decision over, the effort still has a hurdle left — the state Legislature has to approve it in order for the city to go ahead and plan construction. Mayor John Dietz felt the passage of the referendum is "totally awesome" and credited the broad base of projects covered by the funding as the key reason for the referendum's success.

He said he had one concern with the Legislature, since it failed to act on a local-option sales tax for Duluth this past session, which reportedly forced that city to make another referendum effort. He said State Sen. Nick

Zerwas, R-Elk River, and State Rep. Mary Kiffmeyer, R-Big Lake, will introduce legislation seeking to establish a local-option sales tax when the Legislature returns in January.

"We have completed step one in the process, but the most critical step to the (local-option sales tax) process," Westgaard said. "Getting local community support behind an initiative like this is most important."

Council Member Jerry Olsen credited Dietz for leading the effort. He said the mayor researched the local-option sales tax idea. He said he was "jubilant" that the referendum passed.

Council Member Jennifer Wagner was in similar spirits. She also thinks the broad base of projects covered by the referendum is what made the referendum effort successful. She said she felt it proves that taking a step back and gathering more information and getting more people involved with the effort was the correct approach.

She was not surprised by the overwhelming support.

"The 2016 community center referendum failed by a slim margin," she said. "One of the reasons I asked for a pause back in February was because as I talked with more and more people, they told me we could do more, we could do better."

"I believe the Active Elk River plan that was put to vote was the best all-encompassing, responsible investment plan for the future of Elk River; and the outcome of the vote confirmed that. The majority of Elk River residents are ready to invest in the future of their community."

Westgaard said he was not surprised by the outcome and more excited about how convincingly it passed.

"The difference this time, I think, can be attributed to two things: Our efforts to get out and educate the voters was much more successful, and the community had the facts not the rumor. Secondly, I think the funding mechanism of a (local-option sales tax) in lieu of a property tax assessment eases the burden on the local tax base."

"The best part is we are investing in our future as a community with this decision and that is critical for long term viability for the community. That is how most things with local government works. The decisions we make today will affect our community tomorrow."

Council Member Nate Oval said he was encouraged by the strong showing of support.

"Elk River has a bright future ahead," he said. "We have a strong school district and the space to grow."

"The Highway 169 project has to potential to accelerate the growth of our community as well. The projects in the referendum will support the current and future needs of our community."

Ballot question on the imposition of sales and use tax:

Shall the City of Elk River be authorized to impose a sales and use tax of one-half of one percent (0.50%) for approximately 25 years or until approximately \$35,000,000 plus an amount equal to interest and the costs of the issuance of any bonds is raised, to finance the acquisition and betterment of any or all of the following:

- A. Recreational facility improvements, consisting of any or all of the following: Multipurpose Recreational Facility such as ice arena, community meeting/activity space, and a synthetic turf field house; and senior center facility improvements; and
- B. Park improvements, consisting of any or all of the following: Lion John Weicht Park improvements such as competitive ball fields, Lions Park Center space improvements and community picnic pavilion addition; Youth Athletic Complex such as lighting, playground, concessions, and restrooms; and Orono Park improvements such as splash pad, restrooms, skateboard park, and beach improvements; and
- C. Dredging of Lake Orono; and
- D. City wide trail connection improvements?

E. 2. d.

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2018 Minnesota Statutes

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297A.99 LOCAL SALES TAXES.

Subdivision 1. **Authorization; scope.** (a) A political subdivision of this state may impose a general sales tax (1) under section 297A.992, (2) under section 297A.993, (3) if permitted by special law, or (4) if the political subdivision enacted and imposed the tax before January 1, 1982, and its predecessor provision.

(b) This section governs the imposition of a general sales tax by the political subdivision. The provisions of this section preempt the provisions of any special law:

(1) enacted before June 2, 1997, or

(2) enacted on or after June 2, 1997, that does not explicitly exempt the special law provision from this section's rules by reference.

(c) This section does not apply to or preempt a sales tax on motor vehicles or a special excise tax on motor vehicles.

(d) A political subdivision may not advertise or expend funds for the promotion of a referendum to support imposing a local option sales tax.

(e) Notwithstanding paragraph (d), a political subdivision may expend funds to:

(1) conduct the referendum;

(2) disseminate information included in the resolution adopted under subdivision 2;

(3) provide notice of, and conduct public forums at which proponents and opponents on the merits of the referendum are given equal time to express their opinions on the merits of the referendum;

(4) provide facts and data on the impact of the proposed sales tax on consumer purchases; and

(5) provide facts and data related to the programs and projects to be funded with the sales tax.

Subd. 2. **Local resolution before application for authority.** Before the governing body of a political subdivision requests legislative approval of a special law for a local sales tax that is administered under this section, it shall adopt a resolution indicating its approval of the tax. The resolution must include, at a minimum, information on the proposed tax rate, how the revenues will be used, the total revenue that will be raised before the tax expires, and the estimated length of time that the tax will be in effect. This subdivision applies to local laws enacted after June 30, 1998.

Subd. 3. **Requirements for adoption, use, termination.** (a) Imposition of a local sales tax is subject to approval by voters of the political subdivision at a general election. The election must be conducted before the governing body of the political subdivision requests legislative approval of the tax.

(b) The proceeds of the tax must be dedicated exclusively to payment of the cost of a specific capital improvement which is designated at least 90 days before the referendum on imposition of the tax is conducted.

(c) The tax must terminate after the improvement designated under paragraph (b) has been completed.

(d) After a sales tax imposed by a political subdivision has expired or been terminated, the political subdivision is prohibited from imposing a local sales tax for a period of one year. Notwithstanding subdivision 13, this paragraph applies to all local sales taxes in effect at the time of or imposed after May 26, 1999.

Subd. 4. **Tax base.** (a) The tax applies to sales taxable under this chapter that occur within the political subdivision.

(b) Taxable goods or services are subject to a political subdivision's sales tax, if they are sourced to the political subdivision pursuant to section 297A.668.

Subd. 5. **Tax rate.** (a) The tax rate is as specified in the special law authorization and as imposed by the political subdivision.

(b) The full political subdivision rate applies to any sales that are taxed at a state rate, and the political subdivision must not have more than one local sales tax rate or more than one local use tax rate. This paragraph does not apply to sales or use taxes imposed on electricity, piped natural or artificial gas, or other heating fuels delivered by the seller, or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes.

Subd. 6. **Use tax.** A compensating use tax applies, at the same rate as the sales tax, on the use, storage, distribution, or consumption of tangible personal property or taxable services.

Subd. 7. **Exemptions.** (a) All goods or services that are otherwise exempt from taxation under this chapter are exempt from a political subdivision's tax.

(b) All mobile transportation equipment, and parts and accessories attached to or to be attached to the equipment are exempt, if purchased by a holder of a motor carrier direct pay permit under section 297A.90.

Subd. 8. **Credit for other local taxes.** If a person paid sales or use tax to another political subdivision of this state on an item subject to tax under this section, a credit applies against the tax imposed under this section. The credit equals the tax the person paid to the other political subdivision for the item.

Subd. 9. **Enforcement; collection; and administration.** (a) The commissioner of revenue shall collect the taxes subject to this section. The commissioner may collect the tax with the state sales and use tax. All taxes under this section are subject to the same penalties, interest, and enforcement provisions as apply to the state sales and use tax.

(b) A request for a refund of state sales tax paid in excess of the amount of tax legally due includes a request for a refund of the political subdivision taxes paid on the goods or services. The commissioner shall refund to the taxpayer the full amount of the political subdivision taxes paid on exempt sales or use.

(c) A political subdivision shall incur a legal debt to the state for refunds of local sales taxes made by the commissioner after a tax has terminated when the amount of the refunds exceeds the amount of local sales taxes collected for but not remitted to the political subdivision. The commissioner of revenue shall bill the political subdivision for this difference. The commissioner shall deposit the money in the state treasury and credit it to the general fund.

Subd. 10. **Use of zip code in determining location of sale.** The lowest combined tax rate imposed in the zip code area applies if the area includes more than one tax rate in any level of taxing jurisdictions. If a nine-digit zip code designation is not available for a street address or if a seller is unable to determine the nine-digit zip code designation of a purchaser after exercising due diligence to determine the designation, the seller may apply the rate for the five-digit zip code area. For the purposes of this subdivision, there is a rebuttable presumption that a seller has exercised due diligence if the seller has attempted to determine the nine-digit zip code designation by utilizing software approved by the governing board that makes this designation from the street address and the five-digit zip code of the purchaser. Notwithstanding subdivision 13, this subdivision applies to all local sales taxes without regard to the date of authorization. This subdivision does not apply when the purchased product is received by the purchaser at the business location of the seller.

Subd. 11. **Revenues; cost of collection.** The commissioner shall remit the proceeds of the tax, less refunds and a proportionate share of the cost of collection, at least quarterly, to the political subdivision. The commissioner shall deduct from the proceeds remitted an amount that equals

(1) the direct and indirect costs of the department to administer, audit, and collect the political subdivision's tax, plus

(2) the political subdivision's proportionate share of the indirect cost of administering all taxes under this section, plus

(3) the cost of constructing and maintaining a zip code or geo-code database necessary for local sales tax collections under the Streamlined Sales and Use Tax Agreement in section 297A.995.

The initial cost of constructing a database under clause (3) shall be distributed among the cities with a local sales tax based on each city's population. The commissioner shall develop a method for distributing the cost of maintaining the database among the cities with a local sales tax based on the number of boundary changes for each city.

Subd. 12. **Effective dates; notification.** (a) A political subdivision may impose a tax under this section starting only on the first day of a calendar quarter. A political subdivision may repeal a tax under this section stopping only on the last day of a calendar quarter.

(b) The political subdivision shall notify the commissioner of revenue at least 90 days before imposing, changing the rate of, or repealing a tax under this section.

(c) The political subdivision shall change the rate of tax imposed under this section starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 60 days prior to the change.

(d) The political subdivision shall apply the rate change for sales tax imposed under this section to purchases from printed catalogs, wherein the purchaser computed the tax based upon local tax rates published in the catalog, starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 120 days prior to the change.

(e) The political subdivision shall apply local jurisdiction boundary changes to taxes imposed under this section starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 60 days prior to the change.

Subd. 12a. **Notification of use tax.** Any political subdivision imposing a local sales and use tax, which maintains an official website, must display on its main home page a link to a notice that residents and businesses in the political subdivision may owe a local use tax on purchases of goods and services made outside of the political subdivision limits. The notice must provide information, including a link to any relevant Department of Revenue website, on how the taxpayer may get information and forms necessary for calculating and paying the tax. If the political subdivision provides and bills for sewer, water, garbage collection, or other public utility services, the billing statement must also include at least once per year a notice that residents and businesses may owe a local use tax on purchases made outside of the political subdivision limits and provide information on how the taxpayer may get information and forms necessary for calculating and paying the tax.

Subd. 13. **Application.** This section applies to all local sales taxes that were authorized before, on, or after June 2, 1997.

History: 2000 c 418 art 1 s 42; 1Sp2001 c 5 art 12 s 81-83; 2003 c 127 art 1 s 28-30; 2005 c 151 art 7 s 22; 1Sp2005 c 3 art 5 s 22, 23; 2006 c 259 art 6 s 30; 2008 c 152 art 4 s 1; 2008 c 366 art 7 s 7; 1Sp2011 c 7 art 4 s 1, 2; 2013 c 143 art 8 s 43

**Receiving authorization for a general local
sales and use tax**

These are general guidelines; please contact us if you have any questions.

In order to impose a general local sales and use tax, the local government must receive authorization through the Legislature. To receive this authorization, you must complete the following steps:

1. The governing body must pass a resolution that states the:

- proposed tax rate

- intended use of the revenue

- amount of revenue to be raised

- anticipated expiration date

2. The proposed tax must be passed by a majority vote at a general election

The election must be held at least 90 days after the resolution was passed.

The political subdivision cannot spend money to advertise or promote the proposed tax although it may disseminate information included in the resolution.

3. The proposed tax must pass through legislation as a special law that authorizes the imposition of the tax.

Note: All general local sales and use tax must be administered by the Department of Revenue.

**Receiving authorization for a special local
sales and use tax**

These are general guidelines to follow, unless your tax was authorized under Minnesota Statutes 469.190 or some other special law indicates otherwise. Please contact us if you have any questions.

Special local sales and use taxes include things like: food and beverage, lodging, and entertainment.

In order to impose a special local sales and use tax, the political subdivision must receive authorization through the Minnesota Legislature. To receive this authorization, you must complete the following steps:

1. The governing body must pass a resolution that states the:

- proposed tax rate

- intended use of the revenue

- amount of revenue to be raised

- anticipated expiration date

2. The proposed tax must be passed by a majority vote of the political subdivision in a general election.

- The election must be held at least 90 days after the resolution was passed.

- The political subdivision cannot spend money to advertise or promote the proposed tax although it may disseminate information that is included in the resolution.

3. The proposed tax must be passed by the Legislature as a special law that authorizes the imposition of the tax.

Note: Political subdivisions may administer special local taxes themselves. They may also choose to have the Department of Revenue administer these taxes.

**What happens once you have received
authorization (approval)**

These are general guidelines; please contact us if you have any questions.

The information on this page only applies to those taxes that are administered by the Department of Revenue.

If the Department of Revenue will be administering the new tax, the political subdivision must notify us in writing. Once we receive your notification, we will work with you to make sure everything is ready for your tax to begin.

There are statutory requirements that must be met in order for a tax to begin:

The political subdivision must pass an ordinance imposing the tax and file a certificate of approval and a copy of the ordinance with the Secretary of State.

The political subdivision must notify the Department of Revenue at least 90 days before the anticipated begin date. This must be done in writing.

The tax must begin on the first day of a calendar quarter.

The Department of Revenue must notify the public of the new tax at least 60 days before the tax begins.

After we have received notification from you that you intend to begin a new local tax, we will need the following information from you to make things run smoothly:

Your resolution if you are starting a transportation sales and use tax

Your ordinance if you are starting a general local sales and use tax or a special sales and use tax

Proof that you filed your certificate with the Secretary of State

ZIP code information for your area

A list of the vendors who will be responsible for collecting the local tax (if you have this information)

The local government's financial information so we can transfer revenue from the taxes we collect

Notes:

Any local sales and use tax administered by the Department of Revenue must follow the same tax base as provided in Minnesota Statutes.

All local taxes that are administered by the Department of Revenue are subject to the same penalties, interest, and enforcement as the state sales tax.

E. 2. f.

General Authority for City Sales Taxes Proposed

A League-supported bill would create a framework for cities to enact a local sales tax without the need for legislative approval.

(Published Feb 19, 2019)

A bill that would authorize cities to impose a local sales tax for certain capital projects without the need for legislative approval was introduced last week by Sen. Ann Rest (*Link to: http://www.senate.leg.state.mn.us/members/member_bio.php?leg_id=10558*) (DFL-New Hope). The bill, SF 1272 (*Link to: <https://www.revisor.mn.gov/bills/bill.php?f=SF1272&b=senate&y=2019&ssn=0>*), is co-authored by Sens. Tom Bakk (DFL-Cook) and Dave Senjem (R-Rochester).

A similar bill was introduced last biennium. The concept for that bill came from discussions of the League's Fiscal Futures Policy Committee, where city officials identified several consistent patterns with the requests that have previously been approved by the Legislature. They found that most approved local sales tax requests:

Are for the types of capital projects specified in the bill (see list below).

Are for up to a 0.5 percent sales tax.

Include a request for bonding authority supported by the sales tax revenue.

City officials that have previously sought local sales tax authorizations also identified challenges with the current law, including the time commitment to navigate the legislative process and the unpredictability of legislative action. Also, there are sometimes delays that are unrelated to the specific city request, and this may force the city to put a local project on hold until legislative authorization is secured in the next legislative session.

Projects that could be funded

Under SF 1272, a city or a group of cities could impose up to a 0.5 percent local sales tax without legislative approval for:

Convention centers.

Public libraries.

Parks, trails, and recreation centers.

Certain overpasses, arterial and collector roads, and bridges.

Flood control and protection.

Water quality projects for groundwater and drinking water problems.

Court facilities.

Public safety and law enforcement facilities.

Municipal buildings.

The bill also permits a city to issue bonds for a project supported by a local sales tax.

Other requirements remain

Under the bill, a city or group of cities would be required to follow all other current law requirements (Minnesota Statutes, section 297A.99 (*Link to: <https://www.revisor.mn.gov/statutes/cite/297A.99>*)) to impose the tax, including:

Adopting a resolution to enact a local sales tax, specifying the proposed rate, expected revenues raised, uses of the sales tax revenues, and the expected sunset date of the tax.

Receiving voter approval at a general election.

Adopting an enacting ordinance.

Notifying the commissioner of Revenue at least 90 days before the tax will be imposed.

The bill would not prevent a city from seeking local sales tax authority outside of the parameters outlined in the bill. However, a city seeking such authority would need special legislation approved by the Legislature.

City-specific bills introduced

In addition to the general authorization under SF 1272, bills that would authorize city-specific sales taxes or adjustments to existing local sales taxes have been introduced for the cities of Avon, Cloquet, Duluth, Elk River, Excelsior, International Falls, Perham, Sauk Centre, Virginia, and West St. Paul.

Other cities that successfully received voter approval for local sales taxes in last November's election were Blue Earth, Cambridge, Detroit Lakes, Glenwood, Rogers, Scanlon, Two Harbors, Willmar, and Worthington. Bills for those cities are expected to be introduced in the near future.

Read the current issue of the Cities Bulletin (*Link to: <http://www.lmc.org/page/1/cities-bulletin-newsletter.jsp>*)

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IGR Director

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G.I.a.

ORDINANCE NO. _____
AN ORDINANCE AMENDING CHAPTER 48 OF THE CITY CODE
RELATING TO GOLF CARTS
FOR THE CITY OF CROSSLAKE
COUNTY OF CROW WING
STATE OF MINNESOTA

The following is the official summary of Ordinance No. _____ approved by the City Council of the City of Crosslake on the 25th day of February 25, 2019.

The purpose of this Ordinance is to eliminate Article V of Chapter 48 related to golf carts.

A printed copy of the ordinance is available for inspection by any person at the Office of the City Clerk.

Passed by a ____/5ths vote of the City Council this 25th day of February 25, 2019.

David Nevin, Mayor

Michael R. Lyonais, City Administrator

ORDINANCE NO. ____
CHAPTER 48 – TRAFFIC AND MOTOR VEHICLES
ARTICLE V – GOLF CARTS
CITY OF CROSSLAKE
COUNTY OF CROW WING
STATE OF MINNESOTA

The City Council of the City of Crosslake, in the County of Crow Wing, State of Minnesota, does ordain as follows:

SECTION 1. Chapter 48 is hereby amended by deleting Article V, Sections 48-118 to 48-179, it in its entirety.

~~ARTICLE V. – GOLF CARTS~~

~~DIVISION 1. – GENERALLY~~

~~Sec. 48-118. – Purpose.~~

~~It is the purpose of this article to establish a uniform system for the regulation and use of golf carts on designated roadways in the city, pursuant to M.S.A. § 169.045.~~

~~(Code 1983, § 6.13(subd. 1); Ord. No. 45, § 1, 7-12-1993)~~

~~Sec. 48-119. – Scope.~~

~~Except as otherwise specifically provided, this article applies to all of the city.~~
~~Sec. 48-120. – Definitions.~~

~~The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~*Certification and certificate* means a certificate issued by the owner's insurance company which indicates that the vehicle is covered for operation on a public roadway.~~

~~*Designated roadway* means a public roadway designated in this article as a roadway where golf carts may, under permit, be operated on said public roadway.~~

~~*Golf cart* means a motorized vehicle, either three wheeled or four wheeled, which is typically used on a golf course to transport players and golf equipment on a golf course.~~

~~*Operator* means the person having control of the operation of the vehicle when it is in motion.~~

~~*Owner* means any person registered as the owner of a vehicle which is used for travel upon the public right-of-way in the city.~~

~~*Public roadway* means that portion of a roadway, dedicated to and accepted by the public, used for vehicular travel exclusive of sidewalk or shoulder even though such sidewalk or shoulder is used by persons riding bicycles or other human powered vehicles.~~

~~(Code 1983, § 6.13(subds. 2, 3); Ord. No. 45, § 2, 7-12-1993; Ord. No. 70, § 1(2(subd. 2)), 4-10-1995)~~

~~Sec. 48-121. – Penalty for violation.~~

~~Any owner who is found to be in violation of the provisions of this article shall be guilty of a petty misdemeanor and subject to a fine in the amount of \$200.00, plus payment of all~~

appropriate costs as prescribed in this article and all legal fees incurred by the city in enforcing this article.

(Code 1983, § 6.13(subd. 12); Ord. No. 45, § 12, 7-12-1993)

Sec. 48-122. — Designation of applicable roadways.

~~The chief of police shall designate city roadways or portions thereof upon which the applicant for a permit shall be permitted to operate the motorized golf cart.~~

(Code 1983, § 6.13(subd. 3); Ord. No. 45, § 3, 7-12-1993; Ord. No. 70, § 2(3), 4-10-1995)

~~Secs. 48-123—48-142. — Reserved.~~

~~DIVISION 2. — REGISTRATION AND PERMITS~~

Sec. 48-143. — Application for permit.

~~The application for a permit to operate a golf cart on designated public roadways within the city limits shall include the following:~~

- ~~(1) — Name of owner of the vehicle.~~
- ~~(2) — Address of owner of the vehicle.~~
- ~~(3) — Model number of the vehicle.~~
- ~~(4) — Serial number of the vehicle.~~
- ~~(5) — Name of insurance company and policy number.~~
- ~~(6) — Certification of insurance for operation of vehicle on a public way.~~
- ~~(7) — Date of application.~~
- ~~(8) — Statement, under oath, that contents of application are true.~~
- ~~(9) — Signature of the applicant.~~
- ~~(10) — Permit fee.~~

(Code 1983, § 6.13(subd. 4); Ord. No. 45, § 4, 7-12-1993)

Sec. 48-144. — Evidence of insurance.

- ~~(a) — Before the city issues a tag for operation of a golf cart on a public way, the applicant must provide proof of liability insurance, in the amount required in M.S.A. ch. 65B and no-fault insurance as provided for by state law for operation of the vehicle on a public road.~~
- ~~(b) — At all times during the operation of the vehicle on a public way, the owner of the golf cart shall maintain liability insurance at least in the amount required by M.S.A. ch. 65B and no-fault coverage as provided for by state law.~~
- ~~(c) — In the event persons operating a motorized golf cart under the terms of this section cannot obtain liability insurance in the private market, that person may purchase automobile insurance, including no-fault coverage, from the state automobile assigned risk plan at a rate determined by the commissioner of commerce, pursuant to M.S.A. § 169.045, subd. 8.~~

(Code 1983, § 6.13(subd. 5); Ord. No. 45, § 5, 7-12-1993)

Sec. 48-145. — Tags evidencing registration.

- ~~(a) — Golf carts which are operated on designated roadways shall have proof of current registration and shall display the tag provided by the city upon payment of the fee and proof of required insurance.~~
- ~~(b) — The city clerk shall register all golf carts for use on designated roadways within the city limits.~~

- (c) ~~Permits shall be issued for one year periods beginning January 1 and expiring on December 31 of each year.~~
- (d) ~~The council shall establish a fee by resolution for motorized golf carts, which fee may be changed from time to time.~~

~~(Code 1983, § 6.13(subd. 6); Ord. No. 45, § 6, 7-12-1993; Ord. No. 70, § 3(6), 4-10-1995)
Sec. 48-146. Slow moving vehicle emblem.~~

~~Vehicles issued a permit by the city under this section shall display a universal slow moving vehicle symbol in a conspicuous location on the rear of the vehicle, pursuant to M.S.A. § 169.522.~~

~~(Code 1983, § 6.13(subd. 8); Ord. No. 45, § 8, 7-12-1993)
Secs. 48-147—48-175. Reserved.~~

~~DIVISION 3. OPERATION~~

~~Sec. 48-176. Application of traffic laws.~~

~~The operator of motorized golf carts, under permit, on a designated roadway, has all of the rights and duties applicable to the driver of any other vehicle under the provisions of M.S.A. ch. 169, except as follows:~~

- (1) ~~The provisions of M.S.A. ch. 171, requiring a driver's license, shall not apply to the operation of a motorized golf cart, under permit, on designated roadways.~~
- (2) ~~The provisions of M.S.A. ch. 169, relating to equipment on vehicles, is not applicable to motorized golf carts, under permit, on designated roadways, except that motorized golf carts, under permit, on designated roadways, must comply with M.S.A. § 169.70 requiring rear view mirrors on vehicles where the driver's view to the rear is obstructed, which are located to reflect to the driver a view of the highway for a distance of at least 200 feet to the rear of the vehicle.~~

~~(Code 1983, § 6.13(subd. 10); Ord. No. 45, § 10, 7-12-1993)
Sec. 48-177. Nonapplication of certain laws.~~

- (a) ~~The provisions of M.S.A. ch. 171 are not applicable to persons operating motorized golf carts under permit on designated roadways pursuant to M.S.A. § 169.045.~~
- (b) ~~Except for the exception noted in this article, equipment on vehicles is not applicable to motorized golf carts operating, under permit, on designated roadways.~~
- (c) ~~No person under 16 years of age shall operate a golf cart upon any public highway or street.~~

~~(Code 1983, § 6.13(subd. 11); Ord. No. 45, § 11, 7-12-1993)
Sec. 48-178. Times of operation.~~

- (a) ~~Golf carts may be operated during daylight hours only and shall be limited to operation in the hours between one-half hour after sunrise and one-half hour before sunset.~~
- (b) ~~Golf carts shall not be operated in inclement weather or when visibility is impaired by weather, smoke, fog or other conditions, or at any time when there is insufficient light to clearly see persons and vehicles on a roadway at a distance of 500 feet.~~

~~(Code 1983, § 6.13(subd. 7); Ord. No. 45, § 7, 7-12-1993)~~

~~Sec. 48-179. — Intersections; signaling turns and stops.~~

~~(a) — Operators of golf carts shall be responsible for the safe operation of their vehicle at intersections. Motorized golf carts traveling on a designated roadway, may cross any street or highway intersecting a roadway designated for use by motorized golf carts in this article.~~

~~(b) — Operators shall signal turns and stops pursuant to M.S.A. § 169.19 as it relates to the operation of vehicles not equipped with turn signals or break lights.~~

~~(Code 1983, § 6.13(subd. 9); Ord. No. 45, § 9, 7-12-1993)~~

~~Secs. 48-180 — 48-196. — Reserved.~~

SECTION 2. This ordinance shall be in full force and effect upon its passage and publication according to law.

Passed by the Crosslake City Council on February 25, 2019.

David Nevin
Its Mayor

ATTEST:

Charlene Nelson
City Clerk



STAFF REPORT

G.2.a.

Property Owner/Applicant: Brian Paul Johnson

Parcel Number(s): 120184400AAB999

Application Submitted: November 15, 2018

Action Deadline: January 13, 2019

City 60 Day Extension Letter sent/ Deadline: N/A / N/A

Applicant Extension Received / Request: N/A / N/A

City Council Date: January 14, 2019

Authorized Agent: N/A

Request: To Subdivide parcel #120184400AAB999 involving 21+/- acres into 3 tracts

Current Zoning: Shoreland District

Adjacent Land Use/Zoning:

North – Public, Shoreland District

South –Shoreland District

East –Shoreland District

West – Shoreland District, Rural Residential 5

Development Review Team Minutes held on 11-13-18:

- Property is located on West Shore Drive and County Road 16, Crosslake, MN 56442
- Proposed to split the 24.75 acre parcel into 3 parcels
- Access from West Shore Drive for proposed 2 new parcels
- Two septic site suitabilities per tract are on file
- Wetland Delineation is on file
- Planning Commission/Board of Adjustment will make a recommendation to the Crosslake City Council
- Failure to record a signed deed(s) within 90 days of subdivision approval by the city council shall void the approval

Property owner was informed that before they could be placed on a public hearing agenda the following information is required:

1. A certificate of survey meeting the requirements outlined in Chapter 44 of the Code of Ordinances of the City of Crosslake
2. An authorized agent form completed, signed and dated if applicable
3. Wetland delineation is on file
4. Septic site suitabilities are on file
5. A complete Subdivisions application with all required paperwork
6. The public hearing fee of \$100.00 + \$75.00 per new lot

7. Upon recommendation from the Planning Commission/Board of Adjustment to the City Council and before the city council meeting a park dedication fee of \$1,500.00 or 10% of land per new lot or a combination thereof as outlined in Chapter 44, Sec. 44-402 is required for newly created lots

Parcel History:

- 4-30-18 Wetland delineated
- 10-30-18 Site Suitability forms for tract A, B & C

City Ordinance:

Land subdivision must be accomplished in a manner that contributes to an attractive, orderly, stable and wholesome community environment with adequate public services and safe streets. All land subdivisions, including plats, shall fully comply with the regulations in this chapter and as may be addressed in other chapters of this Code. (Sec. 44.1)

City Community Plan:

Encourage sustainable development, that would maintain the communities character and respects the environment including natural topography, suitable soils and avoids such areas as wetland, flood plains erodible steep slopes and bluffs; strengthen the distinction between urban growth and rural countryside and guide new development in ways that promote and enhance land use compatibility; support the infill and redevelopment of areas within the city in an effort to leverage existing infrastructure investment; identify areas and phases of development in a manner that addresses the cost of providing public services; identify and prioritize significant view-sheds and develop alternative approaches to preserve them while permitting reasonable use and development of privately owned lands (page 19)

Agencies Notified and Responses Received:

County Highway: No comments were received as of 12-18-18

DNR: No comments were received as of 12-18-18

City Engineer: No comments were received as of 12-18-18

City Attorney: No comments were received as of 12-18-18

Lake Association: No comments were received as of 12-18-18

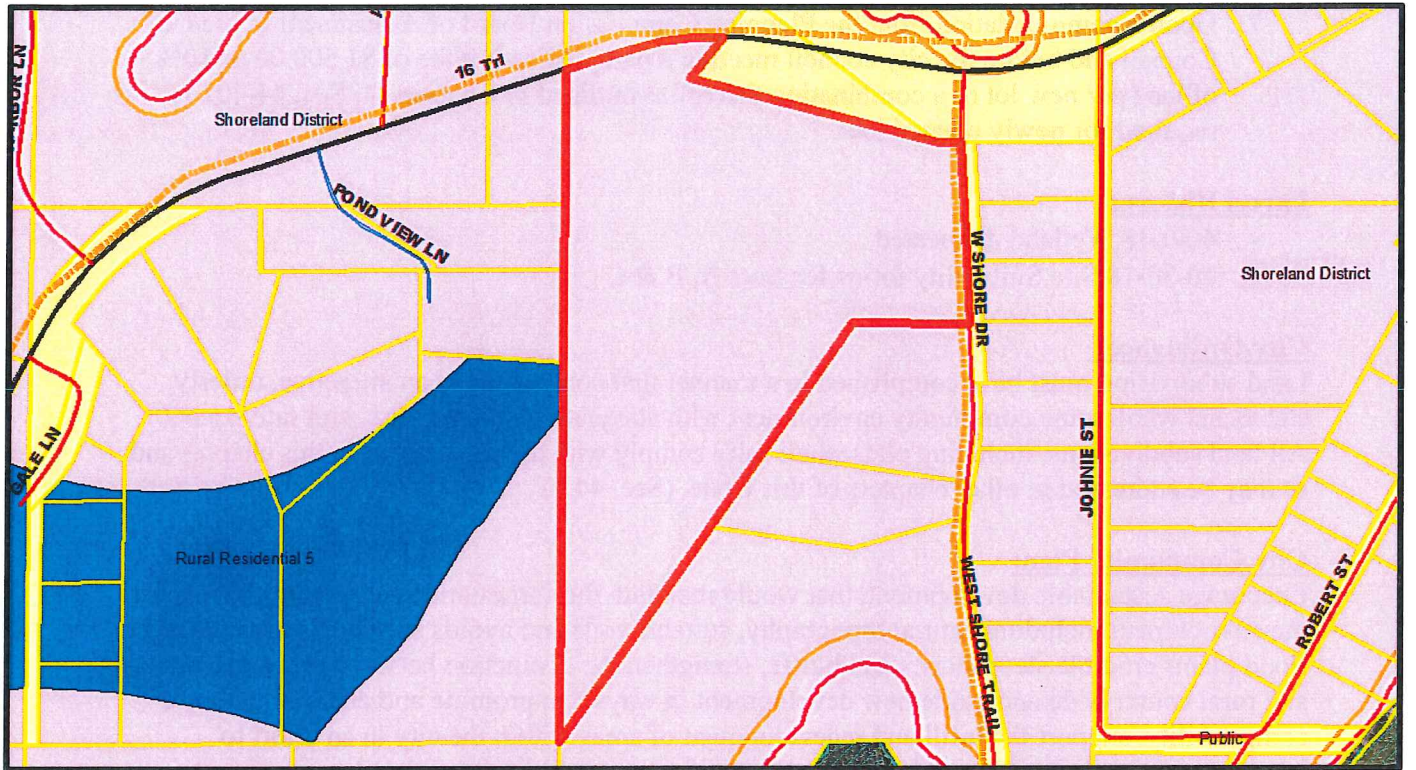
Crosslake Public Works: No comments were received as of 12-18-18

Crosslake Park, Recreation & Library: No comments were received as of 12-18-18

Concerned Parties: No comments were received as of 12-18-18

POSSIBLE MOTION:

To make a recommendation to the Crosslake City Council to approve/table/deny the subdivision of parcel #120184400AAB999 involving 21+/- acres into 3 tracts located at Sec 18, Twp 137, Rg 27, Pond View Lane, City of Crosslake



Crosslake Parks and Recreation

Date: January 28, 2019

Subject: Park Dedication Recommendation for Johnson Subdivision

The Crosslake Park/Library Commission recommended to accept cash in lieu of land for the Brian Paul Johnson Subdivision. The property is located at Pond View Lane, Crosslake, 56442.

Motion to accept cash in lieu of land - Tchida/Chair Favor: All, Opposed: 0

TJ Graumann, Director
Crosslake Parks, Recreation & Library

City Hall: 218-692-2688
Planning & Zoning: 218-692-2689
Fax: 218-692-2687



37028 County Road 66
Crosslake, Minnesota 56442
www.cityofcrosslake.org

CITY OF CROSSLAKE

PLANNING COMMISSION/BOARD OF ADJUSTMENT

December 28, 2018

9:00 A.M.

Crosslake City Hall
37028 County Road 66, Crosslake MN 56442
(218) 692-2689

PUBLIC HEARING NOTICE

Applicant: Brian Paul Johnson

Authorized Agent: N/A

Site Location: Sec 18, Twp 137, Rg 27, Pond View Lane, Crosslake, MN 56442

Request:

- Subdivision of property

To:

- Subdivide parcel #120184400AAB999 involving approximately 21 acres into 3 tracts

Notification: Pursuant to Minnesota Statutes Chapter 462 and the City of Crosslake Zoning Ordinance, you are hereby notified of a public hearing before the City of Crosslake Planning Commission/Board of Adjustment. Property owners have been notified according to MN State Statute 462 and has been published in the Northland Press. Please share this notice with any of your neighbors who may not have been notified by mail.

Information: Copies of the application and all maps, diagrams or documents are available at Crosslake City Hall or by contacting the Crosslake Planning & Zoning staff at 218-692-2689. Please submit your comments in writing including your name and mailing address to Crosslake City Hall or (crosslakepz@crosslake.net).

11/13/2018

RE: DRT 11-13-18 Packets - Cheryl Stuckmayer

RE: DRT 11-13-18 Packets

Forwarded to
Brian Johnson
11-12-18

Bryan Drown <Bryan.Drown@bolton-menk.com>

Mon 11/12/2018 2:00 PM

To: Cheryl Stuckmayer <Cheryl.Stuckmayer@crowwing.us>; publicwk@crosslake.net <publicwk@crosslake.net>; Dan McAninch <Daniel.McAninch@crowwing.us>;

Cc: Mike Rardin <Michael.Rardin@bolton-menk.com>; Phil Martin <Phillip.Martin@bolton-menk.com>;

Cheryl,

Bolton & Menk offers the following comments regarding the Brian Johnson application on West Shore Drive:

- On the north end of Tract B exists curb and gutter and pedestrian trail located at the back of the curb. If a private driveway is proposed in this location curb and gutter will need to be removed and replaced with reinforced concrete valley gutter and depresses curb to maintain flow lines. Construction of a private driveway in this location must be completed in a manner that the City Trail will meet the design requirements of the American with Disabilities Act (ADA).
- Driveway construction in rural sections, depending on location, may require a culvert/apron installation. Driveway locations shall be coordinated with the City and construction inspected by the City.
- Construction requirements should include protection of existing public trail improvements for continued use by the public during construction activities.
- While the project appears to disturb less than 1 acre of land and not require a MPCA Stormwater Permit, perimeter control should be installed prior to construction along the top of the slope that drains west to Arla's Pond.

Thank you,

Bryan G Drown P.E.

Project Engineer

Bolton & Menk, Inc.

Phone: 218-825-0684 ext. 2888

Mobile: 218-821-5242

From: Cheryl Stuckmayer [<mailto:Cheryl.Stuckmayer@crowwing.us>]

Sent: Thursday, November 08, 2018 11:26 AM

To: Heidi Lindgren <heidi.lindgren@state.mn.us>; Danielle McNeil <Danielle.McNeil@state.mn.us>; Ted <publicwk@crosslake.net>; Mark Melby <Mark.Melby@crowwing.us>; tgraumann@crosslake.net; Mike Rardin <Michael.Rardin@bolton-menk.com>; Brad Person <brad@breenandperson.com>; Dan McAninch <Daniel.McAninch@crowwing.us>

Subject: DRT 11-13-18 Packets

Good morning,

As always, any comments you would like to contribute to our meeting, please put in writing.

Thank you for your time and any response you may have.

12/4/2018

RE: PC/BOA 12.28.18 Meeting Information - Cheryl Stuckmayer

RE: PC/BOA 12.28.18 Meeting Information

Forwarded to Brian Johnson

Mark Melby

Tue 12/4/2018 9:58 AM

To: Cheryl Stuckmayer <Cheryl.Stuckmayer@crowwing.us>; Heidi Lindgren <heidi.lindgren@state.mn.us>; Danielle McNeil <Danielle.McNeil@state.mn.us>; Ted <publicwk@crosslake.net>; Mike Rardin <michaelra@bolton-menk.com>; Brad Person <brad@breenandperson.com>; tgraumann@crosslake.net <tgraumann@crosslake.net>;

Cc: Jacob Frie <Jacob.Frie@crowwing.us>; Jon Kolstad <Jon.Kolstad@crowwing.us>;

On the Johnson Parcel – Tract D does not have an entrance of CSAH 16. The notes say Tract D is to be consolidated with the parcel to the west which has an entrance. So one comment will be no additional entrances off CSAH 16 to Tract D. The north property line of Tract B is approximately 175 feet south of CSAH 16 centerline. There is also a Ped/ Bike Trail along West Shore Drive. It's up to the City but I would suggest that Tract A & B possibly share an entrance or Tract B's entrance location is far south as possible from CSAH 16. No concerns on Sundance. Access of CSAH 66 already in place.

Mark Melby
Engineering Coordinator
Highway Department
Office - 218-822-2694
Cell - 218-839-6207
www.crowwing.us



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.

Let us know how we are doing: [Customer Service Survey](#)

From: Cheryl Stuckmayer

Sent: Friday, November 30, 2018 9:29 AM

To: Heidi Lindgren <heidi.lindgren@state.mn.us>; Danielle McNeil <Danielle.McNeil@state.mn.us>; Ted <publicwk@crosslake.net>; Mark Melby <Mark.Melby@crowwing.us>; Mike Rardin <michaelra@bolton-menk.com>; Brad Person <brad@breenandperson.com>; tgraumann@crosslake.net

Cc: Jacob Frie <Jacob.Frie@crowwing.us>; Jon Kolstad <Jon.Kolstad@crowwing.us>

Subject: PC/BOA 12.28.18 Meeting Information

Please review the attachments. As always, any comments you would like to contribute to our meeting, please put in writing.

TJ the Johnson attachment is a metes and bounds subdivision, and the Sundance is a supplemental Preliminary Plat, if recommended by the commissioners it would most likely



Subdivisions Application
Planning and Zoning Department
37028 County Rd 66, Crosslake, MN 56442
218.692.2689 (Phone) 218.692.2687 (Fax) www.cityofcrosslake.org

1810189S

Receipt Number: 315130
Property Owner(s): BRIAN PAUL JOHNSON
Mailing Address: 13949 Headquarters Drive
Crosslake, MN 56442
Site Address: Pond View Ln
Crosslake, MN 56442
Phone Number: 239-850-9742
E-Mail Address: Brian.Johnson78@GMAIL.com

Permit Number: _____

Subdivision Type

(Check applicable request)

- ☒ Metes and Bounds
☐ Residential Preliminary Plat
☐ Residential Final Plat
☐ Commercial Preliminary Plat
☐ Commercial Final Plat

Development

3 Number of proposed lots Total

Number of proposed outlots

Access

Public Road

Easement

Easement recorded: Yes No

Septic

Compliance

SSTS Design

Site Suitability 2 for ea parcel (6)

Parcel Number(s): 120184400 AAB999

Legal Description: That part of the East One-half Section
Quarter, Section 18 Township 137,

Sec 18 Twp 137 Rge 26 (27) 28

Land Involved: Width: Length: Acres: 24.75

Lake/River Name: ARIA'S POND

Do you own land adjacent to this parcel(s)? X Yes No

If yes, list Parcel Number(s) 120184300 BC0999

Authorized Agent: N/A

Agent Address: N/A

Agent Phone Number: N/A

Signature of Property Owner(s) Brian Paul Johnson

Date 11/16/18

Signature of Authorized Agent(s) N/A

Date

- ☐ All applications must be accompanied by signed Certificate of Survey
☐ Residential Fee: Preliminary \$500 + \$100 per lot; Final \$500 + \$25 per lot Payable to "City of Crosslake"
☐ Commercial Fee: Preliminary \$750 + \$150 per lot; Final \$750 + \$50 per lot Payable to "City of Crosslake"
☒ Metes & Bounds: \$100 + \$75 per lot Payable to "City of Crosslake" 2 X \$75 = 150.00 + 100 = \$250
☐ Above Fees will require additional Park Dedication Fees of \$1,500 per unit/lot or 10% of buildable land as measured pre-plat for park purposes or a combination of both Payable to "City of Crosslake"
☐ No decisions were made on an applicant's request at the DRT meeting. Submittal of an application after DRT does not constitute approval. Approval or denial of application is determined at a public meeting by the City Council after a recommendation from the Planning Commission/Board of Adjustment per Minnesota Statute 462 and the City of Crosslake Land Use Ordinance.

For Office Use:

Application accepted by CS Date 11-15-18 Land Use District 50 Lake Class G D Park, Rec, Lib X



City of Crosslake Planning Commission/Board of Adjustment

Findings of Fact

Supporting/Denying a Metes and Bounds Subdivision

Findings should be made in either recommending for or against a metes and bounds subdivision, and should reference Chapter 44 of the City Ordinance. The following questions are to be considered, but are not limited to:

1. Does the proposed metes and bounds subdivision conform to the City's Comprehensive Plan?
Yes No

2. Is the proposed metes and bounds subdivision consistent with the existing City Ordinance?
Yes No Specify the applicable sections of the ordinance.

3. Are there any other standards, rules or requirements that this metes and bounds subdivision must meet?
Yes No Specify other required standards.

4. Is the proposed metes and bounds subdivision compatible with the present land uses in the area of the proposal?

Yes No Zoning District

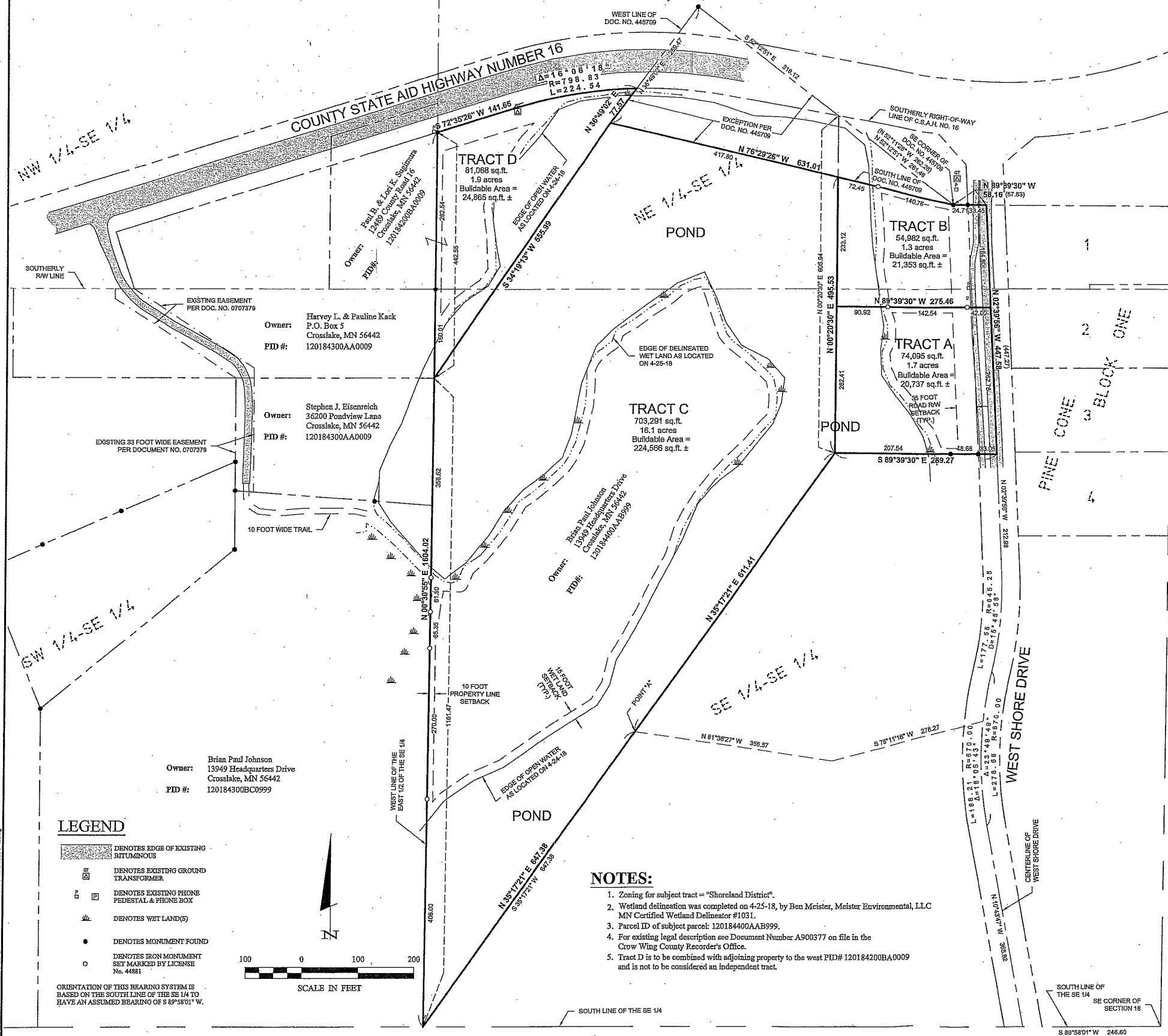
5. Does the proposed metes and bounds subdivision conform to all applicable performance standards in Article 4 of the Subdivision Ordinance?

Yes No

6. Other issues pertinent to this matter.

CERTIFICATE OF SURVEY

PART OF THE EAST ONE HALF OF THE SOUTHEAST QUARTER,
SECTION 18, TOWNSHIP 137 NORTH, RANGE 27 WEST,
CROW WING COUNTY, MINNESOTA



PROPOSED BOUNDARY DESCRIPTIONS:

TRACT A

That part of the Southeast Quarter of the Southeast Quarter, Section 18, Township 137 North, Range 27 West, Crow Wing County, Minnesota described as follows: Commencing at the Southeast corner of said section 18; thence South 89 degrees 58 minutes 01 second West along the South line of said Southeast Quarter a distance of 246.60 feet to the centerline of West Shore Drive, also known as West Cross Lake Drive; thence North 10 degrees 43 minutes 47 seconds West along said centerline a distance of 365.92 feet; thence continuing along said centerline a distance of 278.66 feet along a tangential curve concave to the East having a radius of 670.00 feet and a central angle of 23 degrees 49 minutes 49 seconds; thence Northerly 177.55 feet continuing along said centerline being a reverse curve concave to the West having a radius of 645.25 feet and a central angle of 15 degrees 45 minutes 58 seconds; thence North 02 degrees 39 minutes 56 seconds West tangent to said last described curve along said centerline 212.98 feet to the point of beginning of the tract to be herein described; thence continuing North 02 degrees 39 minutes 56 seconds West along said centerline 262.78 feet; thence North 89 degrees 39 minutes 30 seconds West 275.46 feet; thence South 00 degrees 20 minutes 30 seconds West 262.41 feet to the intersection with a line bearing North 89 degrees 39 minutes 30 seconds West from the point of beginning; thence South 89 degrees 39 minutes 30 seconds East 289.27 feet, more or less, to the point of beginning.

Subject to easements, restrictions and reservations of record.

TRACT B

That part of the East One-Half of the Southeast Quarter, Section 18, Township 137 North, Range 27 West, Crow Wing County, Minnesota described as follows: Commencing at the Southeast corner of said section 18; thence South 89 degrees 58 minutes 01 second West along the South line of said Southeast Quarter a distance of 246.60 feet to the centerline of West Shore Drive, also known as West Cross Lake Drive; thence North 10 degrees 43 minutes 47 seconds West along said centerline a distance of 365.92 feet; thence continuing along said centerline a distance of 278.66 feet along a tangential curve concave to the East having a radius of 670.00 feet and a central angle of 23 degrees 49 minutes 49 seconds; thence Northerly 177.55 feet continuing along said centerline being a reverse curve concave to the West having a radius of 645.25 feet and a central angle of 15 degrees 45 minutes 58 seconds; thence North 02 degrees 39 minutes 56 seconds West tangent to said last described curve along said centerline 475.76 feet to the point of beginning of the tract to be herein described; thence continuing North 02 degrees 39 minutes 56 seconds West along said centerline 184.80 feet; thence North 89 degrees 39 minutes 30 seconds West 58.16 feet to an iron pipe monument at the southeast corner of tract described in Document Number 445709 on file in the Crow Wing County Recorder's Office; thence North 76 degrees 29 minutes 26 seconds West along the south line of said tract 213.21 feet; thence South 00 degrees 20 minutes 30 seconds West 233.12 feet to the intersection with a line bearing North 89 degrees 39 minutes 30 seconds West from the point of beginning; thence South 89 degrees 39 minutes 30 seconds East 275.46 feet, more or less, to the point of beginning.

Subject to easements, restrictions and reservations of record.

TRACT C

That part of the East One-Half of the Southeast Quarter, Section 18, Township 137 North, Range 27 West, Crow Wing County, Minnesota described as follows: Commencing at the Southeast corner of said Section 18; thence South 89 degrees 58 minutes 01 second West along the South line of said East One-Half of the Southeast Quarter a distance of 246.60 feet to the centerline of West Shore Drive, a/k/a West Cross Lake Drive; thence North 10 degrees 43 minutes 47 seconds West along said centerline a distance of 365.92 feet; thence Northerly along said centerline a distance of 188.21 feet along a tangential curve concave to the East having a central angle of 16 degrees 05 minutes 43 seconds and a radius of 670.00 feet; thence South 75 degrees 11 minutes 18 seconds West not tangent to said curve a distance of 278.27 feet; thence North 81 degrees 36 minutes 37 seconds West 356.57 feet to a point hereinafter referred to as Point A; thence South 35 degrees 17 minutes 21 seconds West 647.38 feet, more or less, to the South line of said Southeast Quarter being the point of beginning of the tract to be herein described; thence North 35 degrees 17 minutes 21 seconds East 647.38 feet to said Point A; thence North 35 degrees 17 minutes 21 seconds East 611.41 feet; thence North 00 degrees 20 minutes 30 seconds East 495.53 feet to the south line of tract described in Document Number 445709 on file in the Crow Wing County Recorder's Office; thence North 76 degrees 29 minutes 26 seconds West along said last described south line 417.80 feet to the west line of said Document; thence South 34 degrees 19 minutes 13 seconds West 555.99 feet to the west line of said East One-Half; thence South 00 degrees 30 minutes 55 seconds West along last described west line 1161.47 feet, more or less, to the point of beginning.

Together with a perpetual non-exclusive easement for the purpose of ingress and egress and the construction and maintenance of utilities, public and private, over, under and across that part of the North 160 feet of the SW1/4SE1/4, Sec. 18, Twp. 137, Rge. 27, EXCEPT the West 563.5 feet thereof, described as follows: Commencing at the Northwest corner of said SW1/4SE1/4; thence an a bearing of East along the North line of said SW1/4SE1/4 433.00 feet; thence on a bearing of South 160.00 feet; thence on a bearing of East, parallel with the North line of said SW1/4SE1/4 433.00 feet; thence on a bearing of North 17.88 feet to the actual point of beginning of the easement to be described; thence on a bearing of South 17.88 feet; thence on a bearing of West parallel with the North line of said SW1/4SE1/4, 33.00 feet; thence North 56 degrees 53 minutes 35 seconds West 260.20 feet; thence on a bearing of North 17.88 feet to the North line of said SW1/4SE1/4; thence on a bearing of East along said North line 33.00 feet to the intersection with a line bearing North 56 degrees 53 minutes 35 seconds West from said actual point of beginning; thence South 56 degrees 53 minutes 35 seconds East 260.20 feet to the actual point of beginning.

A perpetual non-exclusive easement for the purposes of ingress and egress and the construction and maintenance of utilities, public and private, over under and across the west 33 feet of that part of the SW1/4SE1/4, Sec. 18, Twp. 137, Rge. 27, described as follows: Commencing at the Northwest corner of said SW1/4SE1/4; thence East, assumed bearing, along the North line of said SW1/4SE1/4 559.68 feet; thence South 160.00 feet; thence East 400.00 feet to the point of beginning of the tract to be herein described; thence South 201.39 feet; thence South 85 degrees 46 minutes 23 seconds East 352.33 feet to the East line of said SW1/4SE1/4; thence North 00 degrees 30 minutes 55 seconds West along said East line 227.37 feet to the intersection with a line bearing East from the point of beginning; thence West along said line 353.41 feet to the point of beginning.

Subject to easements, restrictions and reservations of record.

TRACT D

That part of the East One-Half of the Southeast Quarter, Section 18, Township 137 North, Range 27 West, Crow Wing County, Minnesota described as follows: Commencing at the Southeast corner of said Section 18; thence South 89 degrees 58 minutes 01 second West along the South line of said East One-Half of the Southeast Quarter a distance of 246.60 feet to the centerline of West Shore Drive, a/k/a West Cross Lake Drive; thence North 10 degrees 43 minutes 47 seconds West along said centerline a distance of 365.92 feet; thence Northerly along said centerline a distance of 188.21 feet along a tangential curve concave to the East having a central angle of 16 degrees 05 minutes 43 seconds and a radius of 670.00 feet; thence South 75 degrees 11 minutes 18 seconds West not tangent to said curve a distance of 278.27 feet; thence North 81 degrees 36 minutes 37 seconds West 356.57 feet; thence North 35 degrees 17 minutes 21 seconds East 611.41 feet; thence North 00 degrees 20 minutes 30 seconds East 495.53 feet to the south line of tract described in Document Number 445709 on file in the Crow Wing County Recorder's Office; thence North 76 degrees 29 minutes 26 seconds West along said last described south line 417.80 feet to the west line of said Document being the point of beginning of the tract to be herein described; thence South 34 degrees 19 minutes 13 seconds West 555.99 feet to the west line of said East One-Half; thence North 00 degrees 30 minutes 55 seconds East along last described west line 442.55 feet to the south right-of-way line of County State Aid Highway Number 16; thence northeasterly 366.19 feet along said south right-of-way line to said west line of Document Number 445709; thence South 36 degrees 49 minutes 02 seconds West along last described west line 77.57 feet, more or less, to the point of beginning.

Subject to easements, restrictions and reservations of record.

30206 Rasmussen Road Suite 1 P. O. Box 874 Pequot Lakes, MN 56472 218-568-4940 www.stanmadsurvey.com	
CROW WING COUNTY, MINNESOTA DATE: 7/27/2018 LIC. NO. 44881	
REVISIONS DATE DESCRIPTION BY	
PROJECT NAME: 13949 Headquaters Drive FILE NAME: C:\8073-1.dwg DRAWN BY: RLF CHECKED BY: CMH PROJECT MANAGER: CMH	
DATE: 7-27-2018 SCALE: 1"=100' HORIZ: NONE VERT: NONE	
PROJECT NO.: 10073-1 BOOK 445,446 PG. 74,32	
CERTIFICATE OF SURVEY SHEET 1 OF 1 Brian Johnson 13949 Headquaters Drive Crosslake, MN 56442	

G.
3.
a.

CITY OF CROSSLAKE
SNOWPLOWING POLICY

Effective 2/26/19

1. **Introduction:** The City of Crosslake believes it is in the best interest of the residents of the City to assume basic responsibility for control of snow and ice on City streets. Reasonable ice and snow control is necessary for routine travel and emergency services. The City will provide such control in a safe and cost effective manner, keeping in mind safety, budget, personnel, and environmental concerns. The City will use City employees, equipment, and/or private contractors to provide this service.

The City does not maintain a "clear lane" policy. Clear lane policies dictate heavy salt use and multiple passes of plow trucks to get back to a dry road as fast as possible. It also relies on heavy traffic volumes to help clear the lanes which either blows the snow off the road or wears the snow out with repeated tire passes on the same spot.

2. **Operations:** The Public Works Director will determine when snow and ice control operations shall begin. Hours of plow operations is dependent on the timing of snowfall. Criteria for commencing operations are as follows:
 - a. Snow accumulation of 3" or more
 - b. Drifting snow that causes problems for travel
 - c. Icy conditions which seriously affect travel
 - d. Time of snowfall in relationship to heavy use of streets

Generally, operations shall continue until all roads are passable. Widening and cleanup operations may continue immediately or on the following working day depending upon conditions and circumstances. Safety of the plow operators and the public is important.

3. **How Snow will be Plowed:** Snow and ice control operations are expensive and involve the use of limited personnel and equipment. Consequently, snowplowing operations will not generally be conducted for snowfall of less than 2 inches. Dependent upon snowfall conditions and the duration of the storm, cleanup operations can fluctuate.

Plow Routes: The City has classified City streets based on the street function, traffic volume and importance to the safety and welfare of the community.

- a. First Priority are main artery roads, school bus routes and Emergency Services Building parking lots.
- b. Second Priority are streets providing access to commercial businesses and high density neighborhoods.
- c. Third Priority are low volume residential streets and opening cul-de-sacs.

During light to normal snowfall, streets shall be plowed to their full width as soon after the initial pass as possible. During heavier snowfalls, the streets shall be widened as the storm intensity lessens. After the storm passes, clean-up operations shall begin to clear intersections and snow storage areas along corners and road right-of-ways. It is the City's intent to complete the initial plowing and widening operation within 24 hours for light snow fall and within 72 hours for heavy snowfalls. Extreme weather conditions (i.e. blizzards/high winds, ice/rain, or other unusual weather events) may require additional time to complete operations.

4. **Use of Salt and Sand:** The City is concerned about the effect of salt and sand on the environment and will limit its use for that reason. Therefore, it is the policy of the City to utilize a salt and sand mixture ratio of approximately one part salt and 3 parts sand. This provides for traction, but is not intended to provide bare pavement during winter conditions. The City cannot be responsible for damage to grass caused by the salt/sand mixture and therefore will not make repairs or compensate residents for salt damage to turf areas in the street right-of-way.
5. **Weather Conditions:** Snow plowing and ice control operations will be conducted only when weather conditions do not endanger the safety of City employees and equipment. Factors that may delay snow plowing and ice control operations include: severe cold, significant winds and limited visibility.
6. **Property Damage:** Snowplowing operations can cause property damage in spite of proper care and precautions taken. The City of Crosslake practices the following property damage policy:
 - a. **The City will only replace mailboxes and posts that are** ~~Mailboxes and mailbox posts physically hit by a plow will be repaired or replaced at the expense of the City in compliance with U.S. Postal regulations and on a swing away post. Damage to any other type of post caused by the weight of snow is not the responsibility of the City and will not be replaced.~~ (Swing away mailbox posts are available to purchase).
 - b. Snow and ice control operations can cause damage to the public right-of-way (which extends approximately 10' – 15' beyond the edge of the road) even under the best of circumstances and care on the part of operators. The intent of the right-of-way is to provide room for snow storage, utilities, drainage, and other City uses.
 - c. The City will assume no responsibility for damage to personal property placed in the public right-of-way such as underground lawn sprinkling systems, exterior lighting systems, and similar landscaping.

The snow plow operators make every effort to remove snow as close to the edge of the road as practical and to provide access to mailboxes for the Postal Department. However, it is not possible to provide perfect conditions and minimize damage to mailboxes with the size and type of equipment the City operates. Therefore, the final cleaning adjacent to mailboxes is the responsibility of each resident.

7. **Driveways:** One of the most frequent and irritable problems in removal of snow from the public street is the snow deposited in driveways during plowing operations. Snow being accumulated on the plow blade has no place to go but in the driveway. The drivers make every attempt to minimize the amount of snow deposited in driveways, but the amount still can be significant. City personnel do not provide driveway cleaning. Driveways are to be cleaned by the person taking residency along a public street. When moving snow off of private property, DO NOT push or blow the snow back onto the street. This unsafe act is against Minnesota State Law.

NAGELL APPRAISAL & CONSULTING

12805 Highway 55
Plymouth, MN 55441
Established in 1968

Minneapolis: 952-544-8966
St. Paul 651-209-6159
Central Fax 952-544-8969

Client: City of Crosslake
Attn: Dave Reese, PE, City Engineer
7804 Industrial Park Road
Baxter, MN

February 19, 2019

RE: A letter report regarding the special benefit if any for street improvement project.
Big Pine Trail Improvements (see map below)
Crosslake, MN

Dear Dave:

Thank you for your interest in obtaining services regarding the project above. Per our conversation, you indicated a preliminary opinion of market benefit if any to the properties in the above project.

Report Use: The report use is to assist the city for guidance regarding special assessment determination for the proposed improvement project.

Value Type: This report is not an appraisal, but rather provides a preliminary letter giving a general range of market benefit if any for properties like those in the project area.

Property Description: Residential, lake front and non-lake front properties.

Contact for access, Not necessary.

Scope of Report: (1) Drive by viewing of the subject properties and view the neighborhood. (2) Note the physical and/or economic factors that could affect the properties. (3) Comment on market benefit if any based on observations of the market. (4) Provide a general range of benefit if any for properties like those in the project area. No specific sales data will be collected for this assignment. The general market comments are based on past appraisals, experience and market information.

Report Format: A Letter Report will be used. It has short statements and descriptions including appropriate photos, maps and exhibits are included. *A PDF copy of the report plus two hard copies of report will be provided.*

Fee: The fee is **\$1,200**. Any meetings, owner contact, appraisal reports, any discovery, preparation and testifying would be extra and billed at \$150 per hour. Client named above is responsible for payment in a timely manner.


Due Date: The report can be completed on or before **4 weeks** from signed confirmation.

Information needed by the appraiser: Feasibility report, maps and description of before and after conditions of the road project.

Our company has 10 employees and has been in business since 1968 and has sufficient knowledge, experience, education, resources and contacts to competently complete this assignment. Neither the employment to make this report, nor the compensation for it, is contingent upon the findings. If you agree to the above terms, please sign below and return by fax or mail. If you have any additional questions, please do not hesitate to contact me.

Sincerely,

Ethan C. Waytas, MAI, Certified General 40368613 to Co-sign


William R. Waytas, SRA, CRP
Certified General 4000813, MN

Signature _____

Date _____



These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Big Pine Trail

Date: 2/18/2019 Time: 11:43:15 AM



NAGELL APPRAISAL & CONSULTING

12805 Highway 55
Plymouth, MN 55441
Established in 1968

Minneapolis: 952-544-8966
St. Paul 651-209-6159
Central Fax 952-544-8969

G.3.b.2.

Client: City of Crosslake
Attn: Dave Reese, PE, City Engineer
7804 Industrial Park Road
Baxter, MN

February 19, 2019

RE: A letter report regarding the special benefit if any for street improvement project.
East Shore Road/Park Drive (see map below)
Crosslake, MN

Dear Dave:

Thank you for your interest in obtaining services regarding the project above. Per our conversation, you indicated a preliminary opinion of market benefit if any to the properties in the above project.

Report Use: The report use is to assist the city for guidance regarding special assessment determination for the proposed improvement project.

Value Type: This report is not an appraisal, but rather provides a preliminary letter giving a general range of market benefit if any for properties like those in the project area.

Property Description: Residential, lake front and non-lake front properties.

Contact for access: Not necessary.

Scope of Report: (1) Drive by viewing of the subject properties and view the neighborhood. (2) Note the physical and/or economic factors that could affect the properties. (3) Comment on market benefit if any based on observations of the market. (4) Provide a general range of benefit if any for properties like those in the project area. No specific sales data will be collected for this assignment. The general market comments are based on past appraisals, experience and market information.

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Sincerely,

Ethan C. Waytas, MAI, Certified General 40368613 to Co-sign



William R. Waytas, SRA, CRP
Certified General 4000813, MN

Signature _____



Date _____

Already served by sanitary sewer.



These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

EastShoreRd/ParkDr

-  - Full Depth Pavement Reclamation (FDR) and Repaving at Existing Width.
-  - FDR and Repaving at Existing Width and Sanitary Sewer Extension

Date: 2/18/2019 Time: 11:20:29 AM



NAGELL APPRAISAL & CONSULTING

12805 Highway 55
Plymouth, MN 55441
Established in 1968

Minneapolis: 952-544-8966
St. Paul 651-209-6159
Central Fax 952-544-8969

G. 3. b. 3.

Client: City of Crosslake
Attn: Dave Reese, PE, City Engineer
7804 Industrial Park Road
Baxter, MN

February 19, 2019

RE: A letter report regarding the special benefit if any for sanitary sewer extension project.
CSAH 66 to Moonlight Bay/Moonlight Square (see map below)
Crosslake, MN

Dear Dave:

Thank you for your interest in obtaining services regarding the project above. Per our conversation, you indicated a preliminary opinion of market benefit if any to the properties in the above project.

Report Use: The report use is to assist the city for guidance regarding special assessment determination for the proposed improvement project.

Value Type: This report is not an appraisal, but rather provides a preliminary letter giving a general range of market benefit if any for properties like those in the project area.

Property Description: Residential, commercial and lake front properties.

Contact for access: Not necessary.

Scope of Report: (1) Drive by viewing of the subject properties and view the neighborhood. (2) Note the physical and/or economic factors that could affect the properties. (3) Comment on market benefit if any based on observations of the market. (4) Provide a general range of benefit if any for properties like those in the project area. No specific sales data will be collected for this assignment. The general market comments are based on past appraisals, experience and market information.

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Sincerely,

Ethan C. Waytas, MAI, Certified General 40368613 to Co-sign


William R. Waytas, SRA, CRP
Certified General 4000813, MN

Signature _____

Date _____





February 21, 2019

City of Crosslake
37028 County Road 66
Crosslake, MN 5642

Baxter/Brainerd
7804 Industrial Park Road
PO Box 2720
Baxter, MN 56425-2720

218.829.5117

218.829.2517

Brainerd@wsn.us.com

WidethSmithNolting.com

Re: Crosslake Facilities Schematic Design

Dear Mr. Mayor and City Council,

As requested during the building committee meeting, held on February 20, 2019, WSN is pleased to present this proposal for schematic design services. Schematic design was identified by the building committee as the appropriate next step in the facilities study process.

The objective of the schematic design services is to provide the building committee with a more definitive design solution. This design solution will be a continuation of what WSN presented during the February 20, 2019 meeting (Exhibit A & B). The design solution was prepared by WSN after meeting with the building committee on February 1, 2019, building tours and review of the 2009 WSN Facility Report and 2019 Five Bugles Design Facilities Study Update.

The design solution consists of remodeling a portion of the existing city hall building to address the issues of the highest priority and to potentially construct a new fire hall building offsite on a nearby property. The objective for the schematic design phase, is to provide the building committee with more detailed plans that represent the potential city hall remodel and new fire hall building. This work will occur immediately upon your approval of this proposal, with the schematic design presentation occurring at the March 7, 2019 building committee meeting. This information will be reviewed by the building committee pending their review and approval, will be presented to the city council at the March 11, 2019 Crosslake city council meeting.

The deliverables for schematic design will consist of the following:

- City Hall Remodel
 - o Floor plan.
 - o Cost Estimate
- New Fire Hall
 - o Preliminary Floor Plan and Site Plan
 - o Cost Estimate

WSN proposes to complete this work, within the timeline listed above, for a lump sum of \$4,500.00. If you have any questions, please let me know and I look forward to discussing this with you in more detail in person.

Sincerely,

Wideth Smith Nolting

Michael Angland, AIA, LEED AP
Vice President

Proposed by Widseth Smith Nolting & Assoc., Inc.



Michael Angland, AIA, LEED AP
Vice President
Widseth Smith Nolting

Accepted by City of Crosslake

The above proposal is satisfactory and WSN is authorized to do the work as specified.

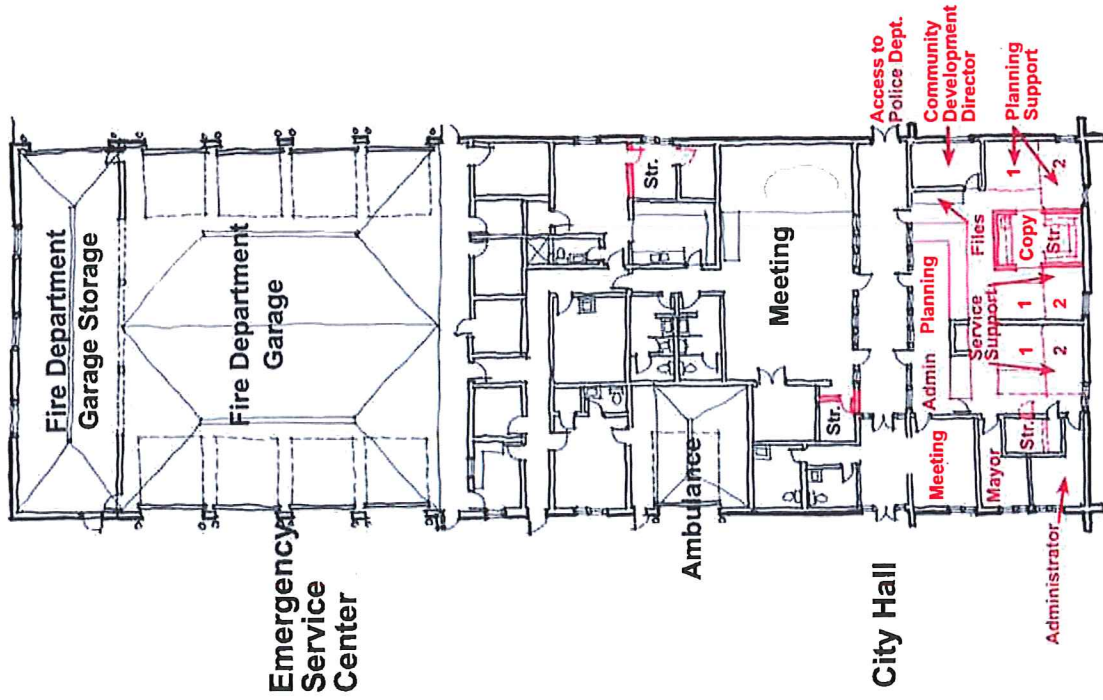
David Nevin, Mayor

Date

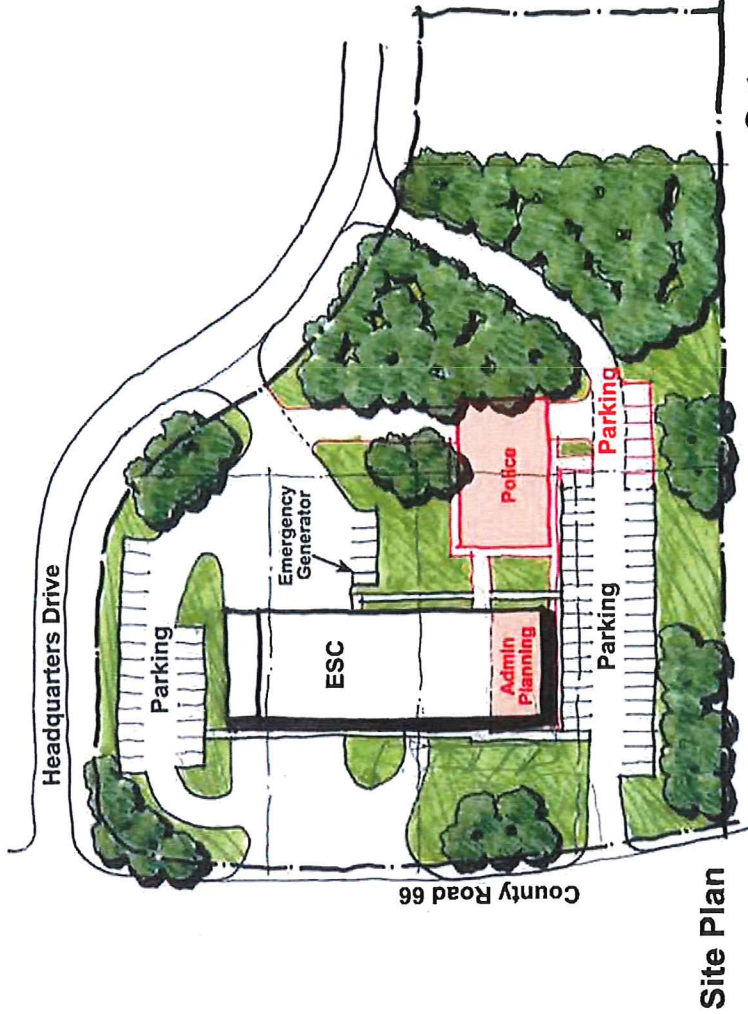
Charlene Nelson, City Clerk

Date

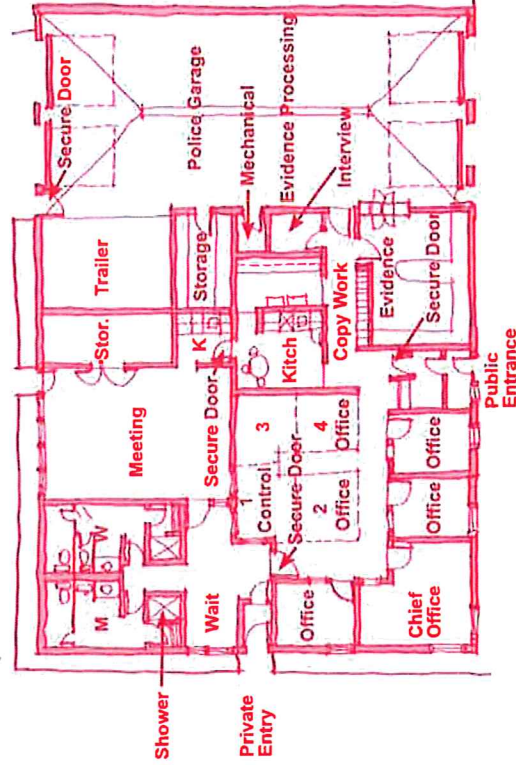
CITY HALL



Administration/Planning & Zoning Remodel



Site Plan

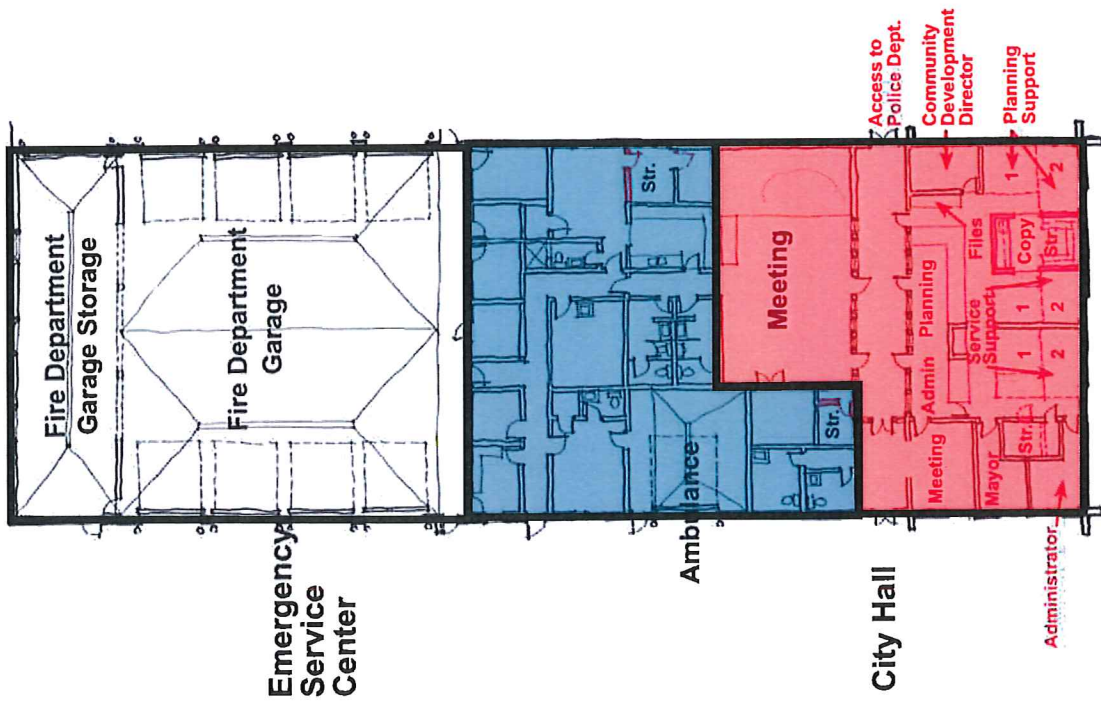


Police Department Construction

Administration
Police
6 to 15 years

CITY HALL

SCOPE OF WORK LEGEND



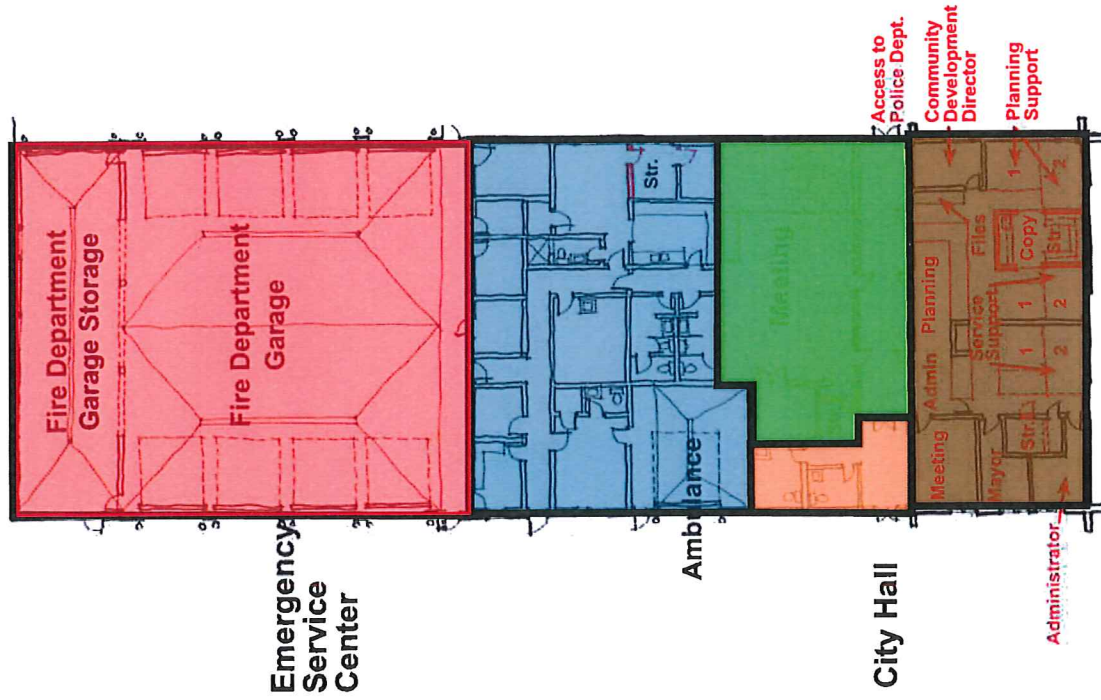
Administration/Planning & Zoning Remodel

Administration
Police
6 to 15 years

City Facilities Assessment Study

CROSSLAKE
Minnesota

CITY HALL



PROGRAM LEGEND






	= POLICE GARAGE SPACE
	= POLICE OFFICE SPACE
	= SECURED ENTRANCE
	= COUNCIL CHAMBERS
	= CITY ADMINISTRATION





EXHIBIT B



February 20, 2019

City of Crosslake Facilities
City Hall
37028 County Road 66
Crosslake, MN 56442

Baxter/Brainerd
7804 Industrial Park Road
PO Box 2720
Baxter, MN 56425-2720

218.829.5117 
218.829.2517 
Brainerd@wsn.us.com 

WidsethSmithNolting.com

Meeting Agenda

1. Budget

- a. Discuss with the committee the anticipated budget that will be acceptable to the city of Crosslake building committee, city council and residents.
- b. What funding sources are available for this project?

2. Facility Studies

- a. Is the building committee comfortable with either facility study clearly identifying deficient items with the buildings, site and programmatic needs?
- b. Has there been a compelling argument for what the consequences are for not doing this project?
 - i. Fire
 1. Apparatus Bay
 2. Space Constraints
 3. Equipment Purchases
 4. Decontamination
 5. EOC
 6. Dayroom
 7. Exercise
 - ii. Police
 1. Secured Entry
 2. Evidence Processing
 3. Squad Cars
 4. Holding Cell
 5. EOC
 6. Exercise
 - iii. Administration
 1. Secured Entry
 2. More Accommodating Meeting Spaces
 3. Storage
 - iv. Operational Costs
 1. Staffing
 2. Multiple Buildings
 - v. Population
 1. Demand for More Services
 - vi. Serving the Community
 1. Improvements

3. Facility Studies

- a. Five Bugles Facility Study
 - i. Findings
 - ii. Design Concepts
- b. WSN Facility Study
 - i. Findings
 - ii. Design Concepts
- c. Abatement
 - i. Mold

4. WSN 2019 Recommendation

- a. Land Acquisition
 - i. Existing
 - ii. South
 - iii. North
- b. Design Concept
 - i. Remodel
 - ii. New Construction
- c. Budget
 - i. Remodel
 - ii. New Construction
 - iii. Investment
 - 1. Previous
 - a. Ambulance Addition
 - b. Parking Lot Rebuild
 - c. Generator
 - 2. Proposed
 - a. Remodel
 - b. New Construction
- d. Construction Phasing
 - i. Phase I – Fire Station
 - ii. Phase II – Police Remodel
 - iii. Phase III – Administration Remodel

5. Next Steps

- a. Schematic Design
 - i. WSN Proposal
- b. Schedule
 - i. Design
 - ii. Schedule

G.4.a.

Staff Report - Crosslake Parks, Recreation and Library

Date: February 25th, 2019

To: Crosslake City Council

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

1. Hours of Operation

After reviewing numerous weeks of 'user total' data sheets that reveal very low user numbers in the 5:00 to 6:30am time slot and the continual problem staffing the early morning hours, it is clear that we need to make some changes to our hours of operation. The Park and Library Commission recommends we change the hours as shown below.

- Current Hours: Monday – Thursday: 5:00am – 9pm. Friday: 5am – 7pm.

Saturday – Sunday (no change): 8:00am – 4pm.

- Recommended Hours: Monday – Thursday: 6:30am – 9pm. Friday: 5am – 5pm.

Council Motion/Action

2. Library Donation Policy Revisions

The new policy includes additional items that the library will no longer accept in 2019 as well as revisions to the structure of the policy making it easier to understand.

The Park and Library Commission recommends these revisions.

Council Motion/Action

Notable Updates:

New rotation desk computers for the Library

Facebook Page Created for the Community Center

CROSSLAKE AREA LIBRARY DONATION POLICY

2019

The Crosslake Area Library welcomes and encourages the donation of **new or gently used** books and some multi-media materials. We are grateful for the generosity of persons who donate materials to our library.** Guidelines have been established to ensure the quality of donated materials.

The library will not accept:

- Physically damaged materials (torn pages/covers, highlighting/ writing, damp/moldy/odorous, missing/loose pages, broken bindings)
- Magazines or other periodicals such as *National Geographic*
- Textbooks, workbooks, study guides or professional manuals
- Outdated reference books over **5 years old**
- Book sets such as Time/Life series or encyclopedias
- Reader's Digest Condensed books
- Promotional media, pamphlets, brochures or leadership materials
- Maps or outdated plat books
- Audio cassettes, VHS tapes or music CD's
- Bibles or religious materials
- Materials withdrawn from other libraries

Donations will be accepted during library hours only. All donations must be inspected by a member of the library staff. All accepted donated materials become the property of the City of Crosslake. Unacceptable materials will be returned to the donor.

*We will provide a receipt for the donated items but no value appraisal.

** Donated items will be disposed of in a manner that benefits the Crosslake Area Library