City of Crosslake
Council Workshop Meeting
Monday, October 24, 2016
10:00 A.M. – City Hall

1. Call to Order

2. Bills For Approval

3. Overall Budget Update

4. 2016 Capital Outlay Update
    a. 9/30/2016 Actual to Budget with Projection to 12/31/2016

5. 2017 Capital Outlay Budget
    a. Fire Department Capital Outlay – (Chip L. will bring materials.)
    b. Sewer Fund Capital Outlay Discussion
        i. Sewer User Rate Adjustment (operations/capital/debt)
        ii. Auditor Correspondence
        iii. Audited F/S Excerpt - Statement of Net Position 12/31/2015
        iv. 2016 Summary Budget
        v. Sewer Project Improvement Summary
        vi. Cash Outlay Summary – Sewer Project
    c. General Fund Capital Outlay Budget
        i. Audited F/S Excerpt – General Fund Budget and Actual – 12/31/2015
    d. 2015 Summary Budget
    e. Relate 2017 Capital Outlay Budget Discussion Back to Overall Budget Update

6. Other Items - Update
    a. Staffing Levels
    b. EDA Revolving Loan Status
    c. LMCIT Loss Control Visit
    d. Reminder that Ordinance No. 335 Regarding Public Lake Access will be Published and Effective on 11/1/16

7. Adjourn

BILLS FOR APPROVAL
October 24, 2016

VENDORS	DEPT		AMOUNT
Advanced Diesel Service, DOT inspection	PW		70.53
AW Research, water testing	Sewer		852.50
Baker and Taylor, books	Library		157.54
Brainerd Dispatch, subscription	Library		199.88
Crow Wing County Attorney, 3rd quarter fines	Gov't		1,068.99
Crow Wing County Hwy, reimburse for fence repair	PW		94.00
Crow Wing Power, electric utilities	ALL	pd 10-18	6,508.13
Dacotah Paper, janitorial supplies	Park		310.63
Fire CATT, fire hose and ladder testing	Fire		2,797.15
Forum Communications, community meeting ad	MDT		341.81
Hawkins, chemicals	Sewer		910.50
Kellys Towing, vehicle extraction training	Fire		500.00
Lakes Area Rental, drill, jack hammer rentals	PW		65.00
Lakes Area Rental, bobcat rental	PW		269.00
Lakes Heating & Cooling, install a/c with heat pump	Sewer		3,000.00
League of MN Cities, deductible on claim	Police		250.00
Mikes Tree Company, removal of 5 trees	PW		2,000.00
MN Dept of Labor, boiler check	Park		10.00
MR Sign, address signs	PW		45.89
Northland Press, community meeting ad	MDT		300.00
Reeds Market, job classification study	Gov't		39.63
Riteway, utility bill forms	Sewer		221.30
Robb Reed, soccer official	Park		55.00
Simonson Lumber, concrete crack repair	Sewer		59.08
Ted Strand, reimburse job study cost	Gov't	pd 10-18	127.92
Ziegler, lamp	PW		10.12
TOTAL			20,264.60

3.

City of Crosslake

Council Workshop Meeting
2016 Tax Levy Collectible in 2017
2017 Budget

Monday, October 24, 2016
City Hall
37028 County Road 66
Crosslake, MN 56442

Table of Contents

City of Crosslake
2017 Budget Assumptions
10/24/2016 Budget Workshop Meeting

Previous Budget Meeting(s):

08/22/2016 Special Budget Workshop Council Meeting

08/29/2016 Special Budget Workshop Council Meeting

09/12/2016 Regular Council Meeting - Set Preliminary Levy

Revenue Assumptions:

- Levy
- Pay 2017 Levy Reflects 3.58% adjustment over Pay 2016

- Capital Expenditures in Part Funded by New Debt/Grants
- Dream Island Bridge is funded by new debt or grants: $534,500
- Public Works Dump Truck request is funded by equipment certificates: $225,000
- Road Reconstruction Projects for 2017 are 100% funded by new G.O Debt: $1,061,000

- State Aids for Roads
- Set to $0 as future funding not certain.

- EDA
- EDA Levy at $12,500 to service Brainerd Lakes Area Development Corp. fee and other misc. charges.
- EDA Revolving Loan Fund is either terminated or transferred to a eligible entity.

- Sewer Rate Adjustment
- Base sewer rate remains the same as 2016.
- Sewer Improvements for 2017 are funded in part by cash transfers from the general fund.

Expenditure(s) Assumptions:

- Salaries/Benefits:
- Adjustments in accordance/consistent with applicable union contract
- Health insurance rates reflect current proposal.
- Departmental Staffing Represents Current Staff/Positions with the exception of an "intern" in parks/rec.

- Capital Outlay
- Refer to separate discussion on 5-year capital outlay plan.

City of Crosslake
2017 Budget - Impact of Revisions - All Budget Meetings
10/24/2016

Revenue Assumptions:		
Total Revenues - 8/22/2016 Budget Version	$	**5,047,476**
Revenue Adjustments - 8/29/2016		
New Debt Issuance - G.O. Road Reconstruction Bonds		1,061,000
Total Revenues - 8/29/2016 Budget Version	$	**6,108,476**
Revenue Adjustments: 08/29/2016 Budget Meeting		
Reduce Total Pay 2017 Prelimininary Levy to Reflect 3.58% Overall Increase		(47,592)
Miscellaneous Other Program Revenue - Parks/Rec. - New Programs		7,000
Total Revenue Adjustments		(40,592)
Total Revenues - 10/24/2016 Budget Version	$	**6,067,884**
Expenditure(s) Assumptions:		
Total Expenditures - 8/22/2016 Budget Version	$	**5,424,938**
Expenditure Adjustments - 8/29/2016		
General Government - Remove Newsletter		(13,000)
Road Reconstruction Changes:		
Anchor Point Road - Move up From 2019		511,000
Dagget Bay Road - Move up From 2020		53,000
East Shore Road - New to List		141,000
Trails:		
Anchor Point Trail - Moved Up From 2019		231,000
Parks:		
Revise Capital Outlay to Specific Amount		(36,563)
Total Expenditure Adjustments - 8/22/2016		886,437
Total Expenditures - 8/29/2016 Budget Version	$	**6,311,375**
Expenditure Adjustments - 08/29/2016 Budget Meeting		
General Government - Adjust Civic Organization Support		150
General Government - Comp Plan Estimate		20,000
Health Insurance - Adjust to Renewal Quote		(81,286)
H S A - Adjust to Actual and Remove Vacant Positons		(19,500)
Revise Dental Estimate		795
Life Insurance		62
Safety Program - Fees No Longer Shared with Crosslake Communications		2,000
Fire Department - Adjust Equipment Requests		3,000
Parks/Recreation - Youth Programs - Estimated Salaries/Supplies		6,983
Total Expenditure Adjustments	*$*	***(67,796)***
Total Expenditures - 10/24/2016 Budget Version	$	**6,243,578**
Revenues Over (Under) Expenditures	$	**(175,695)**
Adjustments: (For Budget Use Only)		
Add:		
Depreciation Included Above		200,000
Use of Existing Cash From Prior Year(s) (Excess)		-
Less:		
Net Increase in Cash		(24,305)
Remainder		**(0)**

City of Crosslake
2017 Summary Budget (10/24/2016 Version)

Description	Total - All Funds	(101)/(401) General Fund	(301) Debt Service Fund	(405) TIF Fund	(502) EDA Operating Fund	(503) EDA Revolving Loan Fund	(601) Sewer Operating	(651) Sewer Restricted Sinking Fund
Revenues								
General Levy	**2,966,243**	2,953,743	-	-	12,500	-	-	-
D/S Levy	**502,485**	126,904	154,581	-	-	-	-	221,000
Tax Increments	**11,000**	-	-	11,000	-	-	-	-
Sewer Charges for Services	**237,060**	-	-	-	-	-	237,060	-
Special Assessments	**3,099**	3,099	-	-	-	-	-	-
County Payment Joint Facility	**112,467**	112,467	-	-	-	-	-	-
Crosslake Communications	**-**	-	-	-	-	-	-	-
Other Revenues	**415,029**	411,029	-	-	-	-	2,000	2,000
G.O. Bonded Debt & Grants	**1,595,500**	1,595,500	-	-	-	-	-	-
G.O. Equipment Certificates/Leases	**225,000**	225,000	-	-	-	-	-	0
Total Revenues (Estimated)	**6,067,884**	**5,427,743**	**154,581**	**11,000**	**12,500**	**-**	**239,060**	**223,000**
Expenditures								
Operating Expenditures	**2,974,925**	2,526,463	-	11,500	12,500	-	424,463	-
Debt Service	**573,602**	220,826	149,920	-	-	-	-	202,856
Capital Outlay	**2,695,051**	2,462,649	-	-	-	-	232,402	-
Total Expenditures (Estimated)	**6,243,578**	**5,209,938**	**149,920**	**11,500**	**12,500**	**-**	**656,865**	**202,856**
Revenues Over (Under) Expenditures	**(175,695)**	**217,805**	**4,661**	**(500)**	**-**	**-**	**(417,805)**	**20,144**
Transfer CY Levy $'s to Fund Sewer Improvements	**-**	(217,805)	-	-	-	-	217,805	-
Adjustments: (For Budget Use Only)								
Add:								
Depreciation Included Above	**200,000**	-	-	-	-	-	200,000	-
Sewer Connection Charges (Estimate)	**-**	-	-	-	-	-	-	-
Existing Cash on Hand (Prepaid Specials)	**-**	-		-	-	-	-	-
Use of Existing Cash From Prior Year(s) (Excess)	**-**	-	-		-	-		-
Less:								
Net Increase in Cash	**(24,305)**	-	(4,661)	500	-	-	-	(20,144)
Existing Sewer Fund Cash on Hand - DS	**-**	-	-	-	-	-	-	-
Set-Aside: Assumed to be used to establish new Capital Equipment/Projects Fund	**(0)**	(0)	-	-	-	-	0.00	-
Adjusted Revenues Over (Under) Expenditures	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2016 Pay 2017 Levy Assumptions:		
General Levy	**2,966,243**	
D/S Levy	**502,485**	
Subtotal	**3,468,728**	
Prior Year Total Levy	**3,348,877**	
Increase (Decrease) From Prior Year	**119,851**	
New Items for 2017:	**Change From 2016**	
0	**0**	**0.00%**
0	**0**	**0.00%**
0	**0**	**0.00%**
Operating Levy Adjustment For Pay 2017	**119,851**	**3.58%**
Increase (Decrease) From Prior Year	**119,851**	**3.58%**
	-	

Note: G/O Debt Above of	**1,595,500**	**includes:**
Bonds/Grants		
Dream Island	534,500	
Road Reconstruction	1,061,000	
	1,595,500	
	-	

CITY OF CROSSLAKE
REVENUES - SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget
GENERAL FUND							
General Levy	1,977,209	2,041,633	2,183,466	2,420,019	1,098,588	2,824,471	2,953,743
Debt Service Levy:							
Equipment Certificates	35,459	19,438	19,438	22,621	0	19,438	4,371
Emergency Services Center	50,883	44,117	899	248	0	0	-
2012 Series 2012 A $2,070K	0	123,909	121,388	124,769	0	123,249	122,533
Special Assessments	11,096	17,083	7,475	289,589	93	3,874	3,099
County Payment Joint Facility	111,575	2,015	104,198	111,380	104,187	112,467	112,467
Crosslake Communications	265,000	278,538	287,373	288,752	0	0	-
Other Revenues	1,178,782	704,230	660,799	600,528	340,633	419,029	411,029
G.O. Bonded Debt & Grants	2,107,335	0	0	8,790	0	0	1,595,500
G.O. Equipment Certificates/Leases	0	0	12,497	552,368	0	0	225,000
TOTAL GENERAL FUND	**5,737,339**	**3,230,964**	**3,397,534**	**4,419,064**	**1,543,501**	**3,502,528**	**5,427,743**
DEBT SERVICE FUND							
Property Taxes:							
General Levy	20,330	24,766	801	283	0	0	0
2001 Series A $605K	34,052	609	275	89	0	0	0
2002 Series A $825K	24,029	419	192	61	0	0	0
2004 Series A $1,095K	109,456	1,968	921	297	0	0	0
2006 Series B $1,330K	133,341	134,361	136,717	137,549	53,210	137,746	0
2012 Series A $385K	0	108,817	108,620	0	0	0	0
2015 Series B $561K Equip. Cert.	0	0	0	0	4,024	10,473	154,581
Special Assessments	82,278	67,058	54,749	33,224	11	28,519	0
Penalties and Interest	7,259	5,905	4,441	325	32	1,000	0
County Joint Payment Facility	0	0	0	0	0	0	0
Bond Proceeds/Premium	394,951	0	0	8,632	0	0	0
TOTAL DEBT SERVICE FUND	**805,695**	**343,905**	**306,717**	**180,459**	**57,277**	**177,738**	**154,581**
TAX INCREMENT FUND							
Tax Increments	38,831	18,111	12,967	12,843	0	12,000	11,000
TOTAL TAX INCREMENT FUND	**38,831**	**18,111**	**12,967**	**12,843**	**0**	**12,000**	**11,000**
ECONOMIC DEVELOPMENT FUND(S)							
General Property Taxes	0	0	22,755	237	4,822	12,500	12,500
Other Revenue	3,885	2,091	0	0	0	0	0
Revolving Loan Interest	5,146	5,589	4,758	7,727	3,286	6,359	0
Interest	2,469	1,899	1,833	1,433	745	1,300	0
TOTAL ECONOMIC DEV. FUND(S)	**11,500**	**9,580**	**29,345**	**9,397**	**8,852**	**20,159**	**12,500**
SEWER FUND							
Sewer User Fees/Penalties	202,175	207,849	208,395	212,233	125,953	237,060	237,060
D/S Levy - 2012 Series A $1,855K	223,483	220,758	221,964	222,276	85,383	221,000	221,000
Penalties and Interest	7,988	5,639	3,876	995	544	2,500	2,500
Interest	4,932	12,589	878	153	76	500	500
Miscellaneous Revenues	14,276	1,935	3,245	1,927	784	1,000	1,000
Transfers	(112,351)	0	0	0	0	0	0
TOTAL SEWER FUND	**340,503**	**448,770**	**438,357**	**437,584**	**212,740**	**462,060**	**462,060**
TOTAL REVENUES	**6,933,868**	**4,051,329**	**4,184,920**	**5,059,348**	**1,822,370**	**4,174,485**	**6,067,884**

CITY OF CROSSLAKE
EXPENDITURES - SUMMARY

	2012 ACTUAL				2013 ACTUAL				2014 ACTUAL			
	OPERATING	CAPITAL	DEBT	TOTAL	OPERATING	CAPITAL	DEBT	TOTAL	OPERATING	CAPITAL	DEBT	TOTAL
GENERAL FUND												
COUNCIL	29,785	0	0	29,785	33,079	0	0	33,079	31,586	0	0	31,586
ADMINISTRATION	299,539	0	1,548	301,087	243,588	1,534	1,548	246,670	232,440	1,311	1,548	235,299
ELECTIONS	3,967	0	0	3,967	0	0	0	0	4,684	0	0	4,684
AUDIT/LEGAL SERVICES	48,784	0	0	48,784	79,232	0	0	79,232	41,872	0	0	41,872
PLANNING AND ZONING	255,069	11,738	1,548	268,355	300,975	4,786	1,548	307,309	214,871	1,208	1,548	217,627
GENERAL GOVERNMENT	170,748	167,743	0	338,490	376,088	7,178	0	383,267	218,576	13,059	0	231,635
POLICE ADMINISTRATON	502,903	32,823	0	535,726	515,217	35,829	0	551,046	514,684	73,781	0	588,465
FIRE ADMINISTRATION	147,874	40,987	2,657,470	2,846,332	135,829	116,543	16,342	268,713	159,624	261,681	16,342	437,647
AMBULANCE SERVICES	13,250	0	0	13,250	73	0	0	73	0	0	0	0
PUBLIC WORKS	443,218	300,559	16,021	759,799	454,020	445,574	0	899,594	441,977	239,834	0	681,811
CEMETERY	1,149	2,252	0	3,401	1,514	0	0	1,514	3,621	102	0	3,722
PARKS AND RECREATION	356,582	97,126	0	453,708	363,475	187,706	0	551,181	331,305	54,285	625	386,215
LIBRARY	50,980	3,445	0	54,425	53,889	0	0	53,889	61,128	11,144	625	72,896
RECYCLING	32,340	0	0	32,340	32,340	0	0	32,340	32,340	0	0	32,340
GENERAL FUND DEBT SERVICE												
2012 SERIES A $ 2,070K	0	0	0	0	0	0	206,303	206,303	0	0	212,903	212,903
2015 Series B $561K Equip. Cert.	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND	2,356,188	656,674	2,676,587	5,689,449	2,589,319	799,150	225,740	3,614,209	2,288,706	656,405	233,590	3,178,701
DEBT SERVICE FUND												
2001 Series A $605K	0	0	51,138	51,138	Paid off in 2011	0	0	0	Paid off in 2011	0	0	0
2002 Series A $825K	0	0	48,206	48,206	0	0	51,125	51,125	0	0	0	0
2004 Series A $1,095K	0	0	515,930	515,930	Paid off in 2012	0	0	0	Paid off in 2012	0	0	0
2006 Series B $1,330K	0	0	163,921	163,921	0	0	163,690	163,690	0	0	163,230	163,230
2012 Series A $ 385K	0	0	4,492	4,492	0	0	131,450	131,450	0	0	133,900	133,900
2015 Series B $561K	0	0	0	0	0	0	0	0	0	0	0	0
Bond Issuances/Fiscal Agent Fees	0	0	29,763	29,763	0	0	2,025	2,025	0	0	2,520	2,520
TOTAL DEBT SERVICE FUND	*0*	*0*	*813,450*	*813,450*	*0*	*0*	*348,290*	*348,290*	*0*	*0*	*299,650*	*299,650*
TAX INCREMENT FUND												
TAX INCREMENT	36,545	0	0	36,545	14,903	0	0	14,903	16,477	0	0	16,477
TOTAL TAX INCREMENT FUND	*36,545*	*0*	*0*	*36,545*	*14,903*	*0*	*0*	*14,903*	*16,477*	*0*	*0*	*16,477*
CAPITAL PROJECTS - AMBULANCE/FIRE BLDG												
CAPITAL OUTLAY	0	88,616	0	88,616	0	123,680	0	123,680	0	0	0	0
TOTAL CAPITAL PROJECTS FUND	*0*	*88,616*	*0*	*88,616*	*0*	*123,680*	*0*	*123,680*	*0*	*0*	*0*	*0*
ECONOMIC DEVELOPMENT FUND(S)												
OPERATING	309,965	0	2,373,885	2,683,850	431	0	41,660	42,091	11,834	0	0	11,834
REVOLVING LOAN	10,013	0	0	10,013	8,543	0	0	8,543	0	0	0	0
TOTAL ECOMONIC DEVELOPMENT	319,978	0	2,373,885	2,693,863	8,975	0	41,660	50,635	11,834	0	0	11,834
SEWER FUND												
SEWER OPERATING FUND	426,851	0	0	426,851	420,245	584	0	420,829	421,682	513	0	422,195
SEWER DEBT SERVICE FUND	0	0	228,601	228,601	0	0	227,543	227,543	0	0	66,344	66,344
TOTAL SEWER FUND	*426,851*	*0*	*228,601*	*655,452*	*420,245*	*584*	*227,543*	*648,372*	*421,682*	*513*	*66,344*	*488,539*
TOTAL EXPENDITURES	3,139,563	745,290	6,092,523	**9,977,376**	3,033,442	923,414	843,234	**4,800,090**	2,738,699	656,917	599,584	**3,995,200**

CITY OF CROSSLAKE
EXPENDITURES - SUMMARY

	2015 ACTUAL				2016 ADOPTED BUDGET				2017 PRELIMINARY BUDGET			
	OPERATING	CAPITAL	DEBT	TOTAL	OPERATING	CAPITAL	DEBT	TOTAL	OPERATING	CAPITAL	DEBT	TOTAL
GENERAL FUND												
COUNCIL	28,469	0	0	28,469	33,000	0	0	33,000	33,004	0	0	33,004
ADMINISTRATION	231,432	6,821	1,506	239,759	257,374	3,000	864	261,238	268,054	3,063	864	271,981
ELECTIONS	10	0	0	10	5,500	0	0	5,500	0	0	0	0
AUDIT/LEGAL SERVICES	42,996	0	0	42,996	52,000	0	0	52,000	45,000	0	0	45,000
PLANNING AND ZONING	210,485	9,537	1,506	221,528	226,619	3,000	864	230,483	234,642	3,000	864	238,506
GENERAL GOVERNMENT	146,892	21,987	0	168,879	188,849	20,000	0	208,849	154,631	20,000	0	174,631
POLICE ADMINISTRATON	557,071	86,474	0	643,544	577,883	30,200	0	608,083	600,389	59,023	144	659,556
FIRE ADMINISTRATION	182,608	565,978	16,343	764,928	157,058	50,000	0	207,058	162,217	162,000	0	324,217
AMBULANCE SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC WORKS	462,811	394,865	0	857,676	506,088	485,000	0	991,088	530,427	2,151,500	0	2,681,927
CEMETERY	2,444	1,534	0	3,978	2,000	1,000	0	3,000	2,000	1,000	0	3,000
PARKS AND RECREATION	345,169	124,061	1,250	470,479	398,160	34,500	1,250	433,910	395,273	60,000	1,250	456,523
LIBRARY	67,947	2,192	1,250	71,389	62,180	3,000	1,250	66,430	66,046	3,063	1,250	70,359
RECYCLING	32,465	0	0	32,465	34,780	0	0	34,780	34,780	0	0	34,780
GENERAL FUND DEBT SERVICE												
2012 SERIES A $ 2,070K	0	0	209,586	209,586	0	0	210,853	210,853	0	0	216,455	216,455
2015 Series B $561K Equip. Cert.	0	0	2,500	2,500	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND	2,310,798	1,213,448	233,940	3,758,186	2,501,491	629,700	215,080	3,346,271	2,526,463	2,462,649	220,826	5,209,938
DEBT SERVICE FUND												
2001 Series A $605K	Paid off in 2011	0	0	0	Paid off in 2011	0	0	0	N/A	N/A	N/A	0
2002 Series A $825K	0	0	0	0	0	0	0	0	N/A	N/A	N/A	0
2004 Series A $1,095K	Paid off in 2012	0	0	0	Paid off in 2012	0	0	0	N/A	N/A	N/A	0
2006 Series B $1,330K	0	0	162,430	162,430	0	0	161,355	161,355	0		0	0
2012 Series A $ 385K	0	0	131,300	131,300	0	0	0	0	0	0	0	0
2015 Series B $561K	0	0	7,885	7,885	0	0	11,220	11,220	0	0	147,220	147,220
Bond Issuances/Fiscal Agent Fees	0	0	2,959	2,959	0	0	2,400	2,400	0	0	2,700	2,700
TOTAL DEBT SERVICE FUND	*0*	*0*	*304,574*	*304,574*	*0*	*0*	*174,975*	*174,975*	*0*	*0*	*149,920*	*149,920*
TAX INCREMENT FUND												
TAX INCREMENT	11,718	0	0	11,718	11,500	0	0	11,500	11,500	0	0	11,500
TOTAL TAX INCREMENT FUND	*11,718*	*0*	*0*	*11,718*	*11,500*	*0*	*0*	*11,500*	*11,500*	*0*	*0*	*11,500*
CAPITAL PROJECTS - AMBULANCE/FIRE BLDG												
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS FUND	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
ECONOMIC DEVELOPMENT FUND(S)												
OPERATING	7,337	0	0	7,337	12,500	0	0	12,500	12,500	0	0	12,500
REVOLVING LOAN	0	0	0	0	1,000	0	0	1,000	0	0	0	0
TOTAL ECOMONIC DEVELOPMENT	7,337	0	0	7,337	13,500	0	0	13,500	12,500	0	0	12,500
SEWER FUND												
SEWER OPERATING FUND	432,683	14,482	0	447,165	425,225	273,800	0	699,025	424,463	232,402	0	656,865
SEWER DEBT SERVICE FUND	0	0	34,175	34,175	0	0	201,347	201,347	0	0	202,856	202,856
TOTAL SEWER FUND	*432,683*	*14,482*	*34,175*	*481,340*	*425,225*	*273,800*	*201,347*	*900,372*	*424,463*	*232,402*	*202,856*	*859,720*
TOTAL EXPENDITURES	2,762,536	1,227,930	572,689	**4,563,155**	2,951,716	903,500	591,402	**4,446,618**	2,974,925	2,695,051	573,602	**6,243,578**

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 9/30/2016)

		2016 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2017	2018	2019	2020	> 5 Years
					4.00%	Next 5 Years			
DEPT 41110 Council	None	0	-	0	0	0	0	0	0
		0	**-**	**0**	**0**	**0**	**0**	**0**	**0**
DEPT 41400 Administration									
Computer Equipment	Computers, Screens, Software Upgrades	2,500	-	(2,500)	2,563	2,666	2,772	2,883	2,998
Other Equipment	Miscellaneous Items(Chairs, minor office equipment)	500	-	(500)	500	520	541	562	585
Replace Server/New Wiring	Replace server and related wiring upgrades for new equipment (1/3 Share)	0	-	0	0	0	0	7,500	0
Replace Copier(s)	Replace/Renew Copier Lease at Expiration Date with Color Copier - Split with P/Z	0	-	0	0	0	0	3,300	0
		3,000	**-**	**(3,000)**	**3,063**	**3,186**	**3,313**	**14,245**	**3,583**
DEPT 41410 Elections	None	0	-	0	0	0	0	0	0
		0	**-**	**0**	**0**	**0**	**0**	**0**	**0**
DEPT 41600 Audit/Legal Services	None	0	-	0	0	0	0	0	0
		0	**-**	**0**	**0**	**0**	**0**	**0**	**0**
DEPT 41910 Planning and Zoning									
Computer Equipment	Computers, Screens, Software Upgrades	2,500	1,462	(1,038)	2,500	2,600	2,704	2,812	2,925
Other Equipment	Miscellaneous Items(Chairs, minor office equipment)	500	449	(51)	500	520	541	562	585
Replace Server/New Wiring	Replace server and related wiring upgrades for new equipment (1/3 Share)	0	-	0	0	0	0	7,500	0
Replace Copier(s)	Replace/Renew Copier Lease at Expiration Date with Color Copier - Split with P/Z	0	-	0	0	0	0	3,300	0
		3,000	**1,911**	**(1,089)**	**3,000**	**3,120**	**3,245**	**14,175**	**3,510**
DEPT 41940 General Government									
EMS Repairs/Replacements	Sirens/Installation/Upgrades	20,000	-	(20,000)	20,000	0	0	0	0
Miscellaneous Repairs	Wireless Routers - City Hall, HVAC Upgrades Police	0	3,196	3,196	0	0	0	0	0
Siding/Roofing/Landscaping	Replace Siding, Landscaping, Replace Well	0	-	0	0	0	0	0	0
Parking Stops	City Hall	0	451	451	0	0	0	0	0
		20,000	**3,648**	**(16,352)**	**20,000**	**0**	**0**	**0**	**0**
DEPT 42110 Police Administration									
Office Computers	Computers, Screens, Software Upgrades	2,500	-	(2,500)	3,000	3,120	3,245	3,375	3,510
Squad Equipment - Guns	Handguns/Rifles	3,000	1,508	(1,492)	2,500	0	0	0	0
Squads - Camera Warranties	Squads - Camera Warranties	3,800	-	(3,800)	3,600	0	0	0	0
Squad Vehicles	New Squad and Equipment	20,000	17,623	(2,377)	49,000	50,960	52,998	55,118	57,323
Protective Vests	City Share of Vest Purchases	900	-	(900)	923	960	998	1,038	1,080
		30,200	**19,131**	**(11,069)**	**59,023**	**55,040**	**57,242**	**59,531**	**61,912**

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 9/30/2016)

		2016 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2017 (4.00%) — Next 5 Years	2018	2019	2020	> 5 Years
DEPT 42280 Fire Administration									
Miscellaneous Minor Equipment	Hoses/Nozzles/Equipment	50,000	27,346	(22,654)	4,000	1,000	4,000	1,000	14,000
BDS LAUNDRY SYSTEMS	UNIMAC 40LB CABINET WASHER	0	8,267	8,267	0	0	0	0	0
ALEX AIR APPARATUS, INC.	BAUER MINI VERTICUS COMPRESSOR	0	19,900	19,900	0	0	0	0	0
J&J MEDICAL	5-ZOLL AED PLUS	0	4,160	4,160	0	0	0	0	0
Portion Not Funded with Grant $'s:	32,327-FIRE 24,810-LAMDA 5,000 - 2,517	0	(2,517)	(2,517)	0	0	0	0	0
15 Custom	Engine 1 - Purchase in 2015, Replace in 2025	0	-	0	0	0	0	0	650,000
96/03 E1	Engine 2 - Replace in 2021	0	-	0	0	0	0	0	550,000
04 Freight, Tender 3	Replace in 2023	0	-	0	0	0	0	0	350,000
94 Chevy	Rescue 1, Replace in 2019	0	-	0	0	0	125,000	0	0
03 Ford	Grass Rig 80, Replace in 2021	0	-	0	0	0	0	0	90,000
Equipment - SCBA Airpacks	SCBA's	0	3,619	3,619	150,000	0	0	0	0
PPE	Included in Miscellaneous Minor Equipment	0	-	0	6,000	6,000	6,000	7,000	37,000
Boots	Included in Miscellaneous Minor Equipment	0	-	0	2,000	0	2,000	0	9,000
Helmets	Included in Miscellaneous Minor Equipment	0	-	0	0	2,000	0	0	8,000
		0	-	0					
		50,000	**60,775**	**10,775**	**162,000**	**9,000**	**137,000**	**8,000**	**1,708,000**
DEPT 42500 Ambulance Services	NA - Not Used	0	-	0	0	0	0	0	0
		0	**-**	**0**	**0**	**0**	**0**	**0**	**0**
DEPT 43000 Public Works (General)									
Vehicles and Equipment									
Truck/Crane Truck	To Pull Pumps in Lift Stations - Moved to Sewer	15,000	-	(15,000)	0	0	0	0	0
Skid Steer Attachments	Broom	7,500	-	(7,500)	0	0	0	0	0
Sprayer/Fertilizer	Driveable	7,500	7,759	259	0	0	0	0	0
Pickup	Replace Shop Truck	0	-	0	35,000	0	0	0	0
Dirt Screen		0	-	0	15,000	0	0	0	0
Replace 2009 John Deere 3720 Tractor		0	-	0	0	40,000	0	0	0
Replace Sweeper		0	-	0	0	0	50,000	0	0
Replace 2006 MAC Dump Truck and Attachments		0	-	0	0	0	0	250,000	0
De-Thatcher Attachment	For Ex-Mark Mower	0	809	809	0	0	0	0	0
2016 Landscape Blade	Skid Steer Attachment	0	1,175	1,175	0	0	0	0	0
2017 Dump/Plow Truck	2017 Dump/Plow Truck	0	-	0	225,000	0	0	0	0
2016 Ditch Mower	2016 Ditch Mower	0	8,812	8,812	0	0	0	0	0
2016 Bruch Wolf Grapple/Bucket	2016 Brush Wolf Grapple/Bucket	0	4,945	4,945	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
-	-	0	-	0	0	0	0	0	0
		30,000	**23,500**	**(6,500)**	**275,000**	**40,000**	**50,000**	**250,000**	**0**
Crack Filling and Repairs		50,000	-	(50,000)	50,000	50,000	50,000	50,000	50,000
		50,000	**-**	**(50,000)**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 9/30/2016)

4.00%

		2016 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	Next 5 Years 2017	2018	2019	2020	> 5 Years
Roads/Trails/Bridges									
SOUTH LANDING INTERSECTION	RECONSTRUCT WITH MANHATTAN POINT BOULEVARD (2016)	16,000	3,236	(12,764)	0	0	0	0	0
USACE PARKING LOT	RE-SURFACING OF PARKING AREA (2016)	77,000	8,945	(68,055)	0	0	0	0	0
MILINDA SHORES BRIDGE	MILINDA SHORES BRIDGE STABILAZATION (NON-PARTICIPATING) (2016)	0	62,692	62,692	0	0	0	0	0
DREAM ISLAND BRIDGE	DESIGN OF REPLACEMENT OF THE DREAM ISLAND BRIDGE (2016)	25,000	53,851	28,851	0	0	0	0	0
FOREST LODGE ROAD	RECLAIM/CONSTRUCT TURN-AROUND/REPAVE (2016)	0	4,507	4,507	0	0	0	0	0
SOUTH LANDING ROAD	RECLAIM/CONSTRUCT TURN-AROUND/REPAVE	0	7,743	7,743	0	0	0	0	0
URBANS POINT ROAD	RECLAIM/REPAVE (2016)	0	12,481	12,481	0	0	0	0	0
DREAM ISLAND BRIDGE (CONSTRUCTION)	REPLACE THE DREAM ISLAND BRIDGE WITH PRE-CAST BEAM (PARTICIPATING)	0	-	0	454,500	0	0	0	0
DREAM ISLAND BRIDGE (CONSTRUCTION)	REPLACE THE DREAM ISLAND BRIDGE WITH PRE-CAST BEAM (NON-PARTICIPATING)	0	-	0	80,000	0	0	0	0
MILINDA SHORES ROAD	RECLAIM/REPAVE	0	-	0	177,000	0	0	0	0
TAMARACK ROAD SEGMENT	RE-ALIGN AND RECONSTRUCT NEW CURVE ALIGNMENT/APPLY FOR WETLAND FILL PERMITS	0	-	0	179,000	0	0	0	0
MANHATTAN POINT BOULEVARD	RECONSTRUCT FROM WHITEFISH AVENUE TO CSAH 66 (MOVED FROM 2016 TO 2018)	222,000	-	(222,000)	0	361,000	0	0	0
MANHATTAN POINT BOULEVARD TRAIL	NEW TRAIL FROM WHITEFISH AVENUE TO CSAH 66	0	-	0	0	188,000	0	0	0
CSAH 66 TRAIL FROM EXISTING TRAIL ENDPOINT TO MAHNATTAN POINT BOULEVARD/CSAH 66 INTERSECTION	NEW TRAIL - CONSTRUCTION ALONG CSAH 66	0	-	0	0	251,000	0	0	0
ANCHOR POINT ROAD	RECLAIM/REPAVE - Moved in from 2019	0	-	0	511,000	0		0	0
ANCHOR POINT TRAIL (EXTEND SHOULDER)	6' EXTENDED SHOULDER (TRAIL) - Moved in From 2019	0	-	0	231,000		0		
MANHATTAN POINT BOULEVARD	RECLAIM/RAPAVE - WHITEFISH AVENUE TO THE 2010 PROJECT	0	-	0	0	0	588,000	0	0
FIRE HALL PARKING LOT	RECLAIM'/REPAVE FIRE HALL PARKING LOT	0	6,703	6,703	0	0	0	0	0
DAGGET BAY ROAD	RECLAIM/EXTEND SANITARY SEWER/REPAVE - Moved in From 2020	0	-	0	53,000	0	0	0	0
NORWAY TRAIL	EXTEND SANITARY SEWER/NEW PAVEMENT (ASSESSED)	0	-	0	0	0	0	78,000	0
BROOK STREET	RECLAIM/EXTEND SANITARY SEWER/LIFT STATION/REPAVE	0	-	0	0	0	0	72,000	0
KIMBALL ROAD	RECLAIM/EXTEND SANITARY SEWER/REPAVE	0	-	0	0	0	0	107,000	0
NORWAY TRAIL, BROOK STREET, KIMBALL ROAD	SANITARY SEWER COST MINUS ABOVE ROAD COSTS FROM 2010 SANITARY SEWER EXTENSION STUDY - TOTAL PROJECT ESTIMATE - $1,050,000 PLUS 3% INFLATION INCREAE YEAR-TO-DATE	0	-	0	0	0	0	1,140,200	0
EAST SHORE ROAD	RECLAIM/REPAVE - added to list on 8/22/2016	0	-	0	141,000				0
LAKE STREET	RECLAIM/REPAVE	0	-	0	0	0	0	0	57,000
PERKINS ROAD	RECLAIM/REPAVE	0	-	0	0	0	0	0	68,000
SHAFER ROAD	RECLAIM/REPAVE	0	-	0	0	0	0	0	134,000
ANTLER ROAD	RECLAIM/REPAVE	0	-	0	0	0	0	0	53,000
VISTA DRIVE	RECLAIM/REPAVE	0	-	0	0	0	0	0	56,000
SCENIC COURT	RECLAIM/REPAVE	0	-	0	0	0	0	0	29,000

City of Crosslake

Capital Outlay - Budget vs Actual (Updated Through 9/30/2016)

			2016 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	4.00% Next 5 Years 2017	2018	2019	2020	> 5 Years
BIRCH NARROWS ROAD	RECLAIM/REPAVE		0	-	0	0	0	0	0	160,000
WILD WILD RANCH DRIVE	RECLAIM/REPAVE		0	-	0	0	0	0	0	64,000
SUMMIT AVENUE	RECLAIM/REPAVE		0	-	0	0	0	0	0	28,000
RUSHMOOR BOULEVARD	RECLAIM/REPAVE		0	-	0	0	0	0	0	117,000
BROOKWOOD CIRCLE	RECLAIM/REPAVE		0	-	0	0	0	0	0	47,000
ARROWHEAD LANE	RECLAIM/REPAVE		0	-	0	0	0	0	0	138,000
SUNRISE ISLAND ROAD	RECLAIM/REPAVE		0	-	0	0	0	0	0	78,000
0		0	0	-	0	0	0	0	0	0
			340,000	**160,157**	**(179,843)**	**1,826,500**	**800,000**	**588,000**	**1,397,200**	**1,029,000**
DEPT 43100 Cemetery										
Irrigation System	Irrigation System/Siding for Shed		1,000	704	(296)	1,000	1,000	1,000	1,000	1,000
			1,000	**704**	**(296)**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
DEPT 45100 Park and Recreation										
HVAC Replacement	Budgets lapse at each year-end.		10,000	-	(10,000)	20,000	10,000	10,000	10,000	10,000
Tennis Court Replacement	Budgets lapse at each year-end.		5,000	-	(5,000)	10,000	5,000	5,000	5,000	5,000
South Bay Park/ #103 Park	Budgets lapse at each year-end.		17,000	-	(17,000)	34,000	17,000	17,000	17,000	17,000
Computer Equipment	Replace Computers		2,500	-	(2,500)	2,563	2,666	2,772	2,883	2,998
Signage for Community Center	$10K total, May receive $5K donation		0	-	0	10,000	0	0	0	0
Community Center Septic Improvements			0	-	0	5,000	0	0	0	0
Infield Improvements	Agra-Lime		0	-	0	5,000	0	0	0	0
Replace Carpet	2 Meeting Rooms, Cardio Room & Office		0	-	0	10,000	20,000	0	0	0
Senior Meals NSF Equipment	Replace Sanitizer, Steam Table & Fridge/Freezer		0	-	0	0	7,000	0	0	0
New Playground Surface	Replace wood chips with rubber chips		0	-	0	0	20,000	0	0	0
Community Center	Replace table and chairs		0	-	0	0	8,000	0	0	0
Irrigation Pumps& Related			0			0	0	5,000	0	0
Improvements				-	0					
Replace Copiers			0	-	0	0	0	8,000	0	0
Indoor/Outdoor Surveilance Cameras			0	-	0	0	0	0	7,500	7,500
Replace Mower and Deck	Plan to keep blower and sweeper attachments		0	-	0	0	0	0	35,000	0
2016 Flooring	Replace Flooring - Vinyl		0	15,600	15,600	0	0	0	0	0
2016 Replace Ceiling Fixtures		0	0	4,920	4,920	0	0	0	0	0
Revise Budget to a Specific $		0	0			(36,563)	(29,666)	12,228	(17,383)	17,502
Amount Rather than Project										
Specific				-	0					
0		0	0	-	0	0	0	0	0	0
			34,500	**20,520**	**(13,980)**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**
DEPT 45500 Library										
Miscellaneous	Equipment and Furnishings		500	-	(500)	500	500	500	500	500
0		0	0	-	0	0	0	0	0	0
Computers/Software			2,500	-	(2,500)	2,563	2,666	2,772	2,883	2,998
			3,000	**-**	**(3,000)**	**3,063**	**3,166**	**3,272**	**3,383**	**3,498**
Total General Fund			**564,700**	**290,347**	**(274,353)**	**2,462,649**	**1,024,510**	**953,072**	**1,857,534**	**2,920,504**

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 9/30/2016)

4.00%

#	Item	Description	Estimate	2016 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2017 (Next 5 Years)	2018	2019	2020	> 5 Years
	DEPT 43200 Sewer										
	New Well	50% Share with Sewer Fund		0	-	0	26,902	0	0	0	0
	Replace Server/New Wiring	Replace 10-year server and related wiring upgrades for new equipment (1/3 Share)		0	-	0	0	0	0	0	0
	Valves			0	5,744	5,744	0	0	0	0	0
	Directional Compass			0	4,032	4,032	0	0	0	0	0
	Truck/Crane Truck	To Pull Pumps in Lift Stations - Moved From PW		65,000	30,582	(34,418)					
	Utility Billing Handheld/Software	Plus port Adaptor(s)		0	7,745	7,745					
			3.00								
				65,000	48,103	(16,897)	26,902	0	0	0	0
	Sewer Treatment Plant Improvements										
	Filter Controllers			0	-	0	0	0	0	0	0
1	Mobilization		40,000	0	-	0	12,800	0	0	0	0
2	Replace Grit Pump - Removed		20,000	0	-	0	0	0	0	0	0
3	Upsize Piping		80,000	25,000	-	(25,000)	0	0	0	0	0
4	Flow Pace Ferric Chloride		15,000	0	-	0	15,000	0	0	0	0
5	RAS/WAS Pumping Automation		35,000	35,000	-	(35,000)	0	0	0	0	0
6	Filter Backwash Automation		60,000	60,000	-	(60,000)	0	0	0	0	0
7	Chlorination System		120,000	0	-	0	0	0	0	0	0
8	Filter Flow Splitting Modifications		60,000	0	-	0	60,000	0	0	0	0
9	Bio solids Aeration Piping Modifications		20,000	0	-	0	20,000	0	0	0	0
10	Bio solid Pump Modifications		30,000	30,000	-	(30,000)		0	0	0	0
11	Upgrade Emergency Power System		100,000		-	0	100,000	0	0	0	0
12	Electric and Controls		75,000	75,000	-	(75,000)		0	0	0	0
	Subtotal		**655,000**			0	0	0	0	0	0
13	Engineering		80,000	48,800	-	(48,800)	27200	0	0	0	0
	Total		**735,000**			0	0	0	0	0	0
	Remove Chlorination as N/A		(120,000)	0	-	0	(235,000)	0	0	0	0
	See Detail Sewer Plan Per Engineering Estimate			0	-	0	205,500	210,000	386,000	0	0
	Other			0	-	0	0	0	0	0	0
	Replace Lift Pump			0	9,975	9,975	0	0	0	0	0
	Wall Packs			0	811	811	0	0	0	0	0
	Sewer improvements			0	56,198	56,198	0	0	0	0	0
				0	-	0	0	0	0	0	0
	Revised Total		**615,000**	273,800	66,984	(206,816)	205,500	210,000	386,000	0	0
	Total For Sewer Fund			338,800	115,087	(223,713)	232,402	210,000	386,000	0	0
	Total For City			903,500	405,434	(498,066)	2,695,051	1,234,510	1,339,072	1,857,534	2,920,504

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 9/30/2016)

				4.00%	Next 5 Years			
	2016 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2017	2018	2019	2020	> 5 Years
Capital Outlay - Operating Items	224,700	130,190	(94,510)	411,149	224,510	365,072	460,334	1,891,504
Major Equipment (PW Trucks/Fire Trucks)	-	-	-	225,000	-	-	-	-
Roads/Trails	340,000	160,157	(179,843)	1,826,500	800,000	588,000	1,397,200	1,029,000
Sewer Fund Related	338,800	115,087	(223,713)	232,402	210,000	386,000	-	-
Total For City	903,500	405,434	(498,066)	2,695,051	1,234,510	1,339,072	1,857,534	2,920,504

SRC Descr	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
FUND 101 GENERAL FUND							
General Property Taxes	2,202,904	2,442,641	1,098,588	2,843,909	2,958,114	(47,592)	3,005,707
County Payment Joint Facility	103,258	111,080	104,187	112,467	112,467	0	112,467
Emergency Services Levy	899	248	0	0	0	0	0
2003 Joint Facility Levy	940	300	0	0	0	0	0
2012 Series A Levy - New	121,388	124,769	0	123,249	122,533	0	122,533
Other Taxes	1,259	4,725	47,617	1,500	1,500	0	1,500
Penalties and Interest DelTax	2,315	3,782	4,158	1,000	1,000	0	1,000
Alcoholic Beverages	16,000	15,900	1,121	16,000	16,000	0	16,000
Club Liquor License	300	500	0	500	500	0	500
Beer and Wine License	100	100	0	1,000	1,000	0	1,000
Other Licenses/Permits	327	150	150	200	200	0	200
State Grants and Aids	500	62,145	0	500	500	0	500
Local Government Aid	0	0	0	0	0	0	0
Homestead Credit	182	321	0	0	0	0	0
Mobile Home Homestead Credit	0	0	0	0	0	0	0
Taconite Homestead Credit	279	24	0	0	0	0	0
Police Training Reimbursement	1,609	1,666	0	2,000	2,000	0	2,000
Police State Aid	38,080	39,878	0	33,000	33,000	0	33,000
Fire State Aid	39,879	40,524	24,810	28,000	38,000	0	38,000
Fire Training Reimbursement	10,410	5,593	4,840	0	0	0	0
Insurance Premium Reimburse	12,329	29,415	0	0	0	0	0
PERA State Aid	2,979	6,039	0	2,979	2,979	0	2,979
Insurance Claim Reimbursement	2,795	0	0	0	0	0	0
State Transportation Aid	0	0	0	0	0	0	0
Recycling Grant	30,000	29,200	29,200	29,200	29,200	0	29,200
Charges for Services	323	190	30	200	200	0	200
Sale of Maps and Publications	80	40	70	30	30	0	30
Candidate Filing Fees	20	0	0	20	20	0	20
Zoning Permits	54,195	46,260	27,000	28,000	28,000	0	28,000
Plat Check Fee/Subdivision Fee	1,200	6,800	2,025	1,000	1,000	0	1,000
Variances and CUPS/IUPS	14,000	8,500	4,000	8,800	8,800	0	8,800
Sign Permits	225	150	200	500	500	0	500
Assessment Search Fees	935	885	390	800	800	0	800
Zoning Misc/Penalties	1,300	290	0	1,000	1,000	0	1,000
Zoning Reimb Eng/Legal/Survey	-75	(1,144)	0	2,500	2,500	0	2,500
TIF/JOBZ Pre Application Fee	0	0	0	0	0	0	0
Driveway Permits	0	0	0	0	0	0	0
Septic Permits	7,375	5,100	4,450	4,000	4,000	0	4,000
Landscape License Fee	0	0	0	0	0	0	0
Zoning Map/Ordinance Amendment	0	0	0	0	0	0	0
Fire Department Donations	3,100	45,486	0	200	200	0	200
Fire Protection and Calls	28,465	28,514	36,858	31,250	31,250	0	31,250
Animal Control Fees	0	0	0	0	0	0	0
House Burning Fee	1,450	0	1,500	1,500	1,500	0	1,500
Police Contracts	48,000	48,000	28,000	48,000	48,000	0	48,000
Police Donations	26,000	0	0	0	0	0	0
Police Receipts	7,689	8,943	0	5,000	5,000	0	5,000
Tac Team Donations	0	0	0	0	0	0	0
Pass Thru Donations	5,000	4,000	69	0	0	0	0
E911 Signs	1,900	1,700	925	1,000	1,000	0	1,000
Park & Rec Donation	400	432	40	300	300	0	300
Halloween Donations	0	0	0	0	0	0	0
Taxable Merchandise/Rentals	568	320	235	200	200	0	200
Park Concessions	538	525	131	500	500	0	500
Gen Gov t Concessions	164	427	226	100	100	0	100
Park Concessions - Food	0	0	0	0	0	0	0

SRC Descr	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
Public Works Concessions	0	0	0	0	0	0	0
Fire Department Concessions	130	0	16	0	0	0	0
CCC/Park User Fee	3,894	4,368	1,563	3,800	3,800	0	3,800
Shelter/Beer/Wine Fees	343	343	81	300	300	0	300
Library Cards	1,415	1,294	565	1,300	1,300	0	1,300
Library Donations	1,579	523	425	500	500	0	500
Library Copies	315	388	180	300	300	0	300
Library Events (Book Sale - August)	4,326	5,175	0	1,000	1,000	0	1,000
Library Miscellaneous	40	0	0	50	50	0	50
Summer Reading Program	215	112	160	300	300	0	300
Library Luncheon	0	0	0	0	0	0	0
New York Times Best Seller Pro	0	0	0	0	0	0	0
PAL Foundation - Library	0	2,262	0	1,000	1,000	0	1,000
PAL Foundation - Park	21,583	32,380	8,156	6,000	6,000	0	6,000
Silver Sneakers	6,913	8,223	4,341	6,000	6,000	0	6,000
Park Dedication Fees	3,000	21,000	13,500	1,000	1,000	0	1,000
Tennis Fees	1,840	1,922	2,134	1,100	1,100	0	1,100
Recreational-Program	3,034	3,553	2,973	3,000	10,000	7,000	3,000
Softball/Baseball Fees	1,255	0	385	1,300	1,300	0	1,300
Recreation-Misc. Receipts	1,512	564	60	1,200	1,200	0	1,200
Aerobics Fees	0	0	0	0	0	0	0
Weight Room Fees	32,042	39,593	16,773	30,000	30,000	0	30,000
Volleyball Fees	698	849	599	500	500	0	500
Silver Sneakers (Silver and Fit)	9,867	14,566	6,966	10,000	10,000	0	10,000
Soccer Fees	1,912	1,610	0	500	500	0	500
Transit Revenue	0	0	0	0	0	0	0
Cemetery Lots	4,750	4,250	250	3,000	3,000	0	3,000
Cemetery Openings	5,300	3,050	2,000	3,500	3,500	0	3,500
Cemetery Other	400	450	0	450	450	0	450
Public Works Revenue	28,074	5,357	268	1,500	1,500	0	1,500
County Joint Facility Payments	46,149	47,950	7,406	45,000	45,000	0	45,000
Recycling Revenues	44	57	89	50	50	0	50
Court Fines	9,177	14,882	3,229	10,000	10,000	0	10,000
Library Fines	926	676	149	600	600	0	600
Restitution Receipts	6,515	2,855	173	1,000	1,000	0	1,000
Miscellaneous Revenues	55,254	9,328	1,659	500	500	0	500
Misc Reimbursements	4,156	1,333	8,387	0	0	0	0
Library Grants	5,000	5,000	5,000	5,000	5,000	0	5,000
Interest Earnings	3,493	3,617	2,258	3,000	3,000	0	3,000
Contributions and Donations	5,000	0	0	0	0	0	0
Sp Assess Prin-Sunrise Isl 11	6,432	7,005	0	3,062	2,547	0	2,547
Sp Assess Int-Sunrise Isl 11	1,043	837	93	812	552	0	552
Telephone Fees	0	288,752	0	0	0	0	0
Telephone True-Up	0	0	0	0	0	0	0
Telephone Miscellaneous Rev	27,827	19,684	11,388	25,000	0	0	0
Sales of General Fixed Assets	0	179,054	21,143	0	0	0	0
Operating Transfers	287,373	0	0	0	0	0	0
Transfer Frm Needs Assess Fund	0	0	0	0	0	0	0
Proceeds - Bonds	0	0	0	0	1,595,500	0	1,595,500
Proceeds from Capital Lease	12,497	552,368	0	0	225,000	0	225,000
Bond Premium	0	8,790	0	0	0	0	0
Capital Contrib from CU	0	0	0	0	0	0	0
Total General Fund	***3,396,906***	***4,418,435***	***1,543,187***	***3,502,028***	***5,427,243***	***(40,592)***	***5,467,835***

SRC Descr	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
FUND 301 DEBT SERVICE FUND							
General Property Taxes	581	151	0	0	0	0	0
REA Loan Payment	0	0	0	0	0	0	0
County Payment Joint Facility	0	0	0	0	0	0	0
Community Ctr Levy Refund 2002	93	37	0	0	0	0	0
Emergency Services Levy	0	0	0	0	0	0	0
1999 Series A Levy	23	35	0	0	0	0	0
1999 Series B Levy	104	60	0	0	0	0	0
2001 Series A Levy	275	89	0	0	0	0	0
2002 Series A Levy	192	61	0	0	0	0	0
2003 Joint Facility Levy	0	0	0	0	0	0	0
2003 Disposal System Levy	0	0	0	0	0	0	0
2004 Series A Levy	921	297	0	0	0	0	0
2006 Series B Levy	136,641	137,518	53,210	137,746	0	0	0
2006 Series C Levy	76	32	0	0	0	0	0
2012 Series A Levy	108,620	0	0	0	0	0	0
2015 Equipment Certificates	0	0	4,024	10,473	154,581	0	154,581
Penalties and Interest DelTax	4,441	325	32	500	0	0	0
Homestead Credit	0	0	0	0	0	0	0
Penalty & Interest	0	0	0	0	0	0	0
Sp Asses Prin Ox Lake 99	0	0	0	0	0	0	0
Sp Asses Int Ox Lake 99	0	0	0	0	0	0	0
Sp Assess Prin Jason/Staley 99	0	0	0	0	0	0	0
Sp Assess Int Jason/Staley 99	0	0	0	0	0	0	0
Sp Assess Prin Lakeshore/Pk 99	0	0	0	0	0	0	0
Sp Assess Int Lakeshore/Pk 99	0	0	0	0	0	0	0
Sp Assess Prin Miller/Mary 99	456	181	0	0	0	0	0
Sp Assess Int Miller/Mary 99	0	0	0	0	0	0	0
Sp Assess Prin Sugar Loaf 99	0	0	0	0	0	0	0
Sp Assess Int Sugar Loaf 99	0	0	0	0	0	0	0
Sp Assess Prin Kimberly 99	0	0	0	0	0	0	0
Sp Assess Int Kimberly 99	0	0	0	0	0	0	0
Sp Assess Prin Shamrock 99	0	0	0	0	0	0	0
Sp Assess Int Shamrock 99	0	0	0	0	0	0	0
Sp Assess Prin Sleepy Val 99	0	0	0	0	0	0	0
Sp Assess Int Sleepy Val 99	0	0	0	0	0	0	0
Sp Assess Prin Tamarack 99	0	0	0	0	0	0	0
Sp Assess Int Tamarack 99	0	0	0	0	0	0	0
Sp Assess Prin Red Pine 99	191	163	0	0	0	0	0
Sp Assess Int Red Pine 99	0	0	0	0	0	0	0
Sp Assess Prin Cross Ave 99	0	0	0	0	0	0	0
Sp Assess Int Cross Ave 99	0	0	0	0	0	0	0
Sp Assess Prin Wilderness 99	0	0	0	0	0	0	0
Sp Assess Int Wilderness 99	0	0	0	0	0	0	0
Sp Assess Prin Kimberly/00	0	0	0	0	0	0	0
Sp Assess Int Kimberly/00	0	0	0	0	0	0	0
Sp Assess Prin Waterwood/00	272	0	0	0	0	0	0
Sp Assess Int Waterwood/00	44	0	0	0	0	0	0
Sp Assess Prin Shores Dr/00	0	0	0	0	0	0	0
Sp Assess Int Shores Dr/00	0	0	0	0	0	0	0
Sp Assess Prin Backdahl Rd/00	0	0	0	0	0	0	0
Sp Assess Int Backdahl Rd/00	0	0	0	0	0	0	0
Sp Assess Prin Daggett Lane/00	0	0	0	0	0	0	0
Sp Assess Int Daggett Lane/00	0	0	0	0	0	0	0
Sp Assess Prin Deer Rg/Ridg/00	0	0	0	0	0	0	0
Sp Assess Int Deer Rg/Ridg/00	0	0	0	0	0	0	0
Sp Assess Prin Log Ldg/Timb/00	0	0	0	0	0	0	0
Sp Assess Int Log Ldg/Timb/00	0	0	0	0	0	0	0
Sp Assess Prin Velvet Ln/00	0	0	0	0	0	0	0
Sp Assess Int Velvet Ln/00	0	0	0	0	0	0	0
Sp Assess Prin Rabbit Ln/00	0	0	0	0	0	0	0
Sp Assess Int Rabbit Ln/00	0	0	0	0	0	0	0
Sp Assess Prin PineBay/Wolf 00	0	0	0	0	0	0	0
Sp Assess Int Pine Bay/Wolf 00	48	0	0	0	0	0	0
Sp Assess Prin White Oak Dr/01	0	0	0	0	0	0	0
Sp Assess Int White Oak Dr/01	0	0	0	0	0	0	0

SRC Descr	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
Sp Assess Prin Red Oak Cir/01	0	0	0	0	0	0	0
Sp Assess Int Red Oak Cir/01	0	0	0	0	0	0	0
Sp Assess Prin Summit Ave/01	0	0	0	0	0	0	0
Sp Assess Int Summit Ave/01	0	0	0	0	0	0	0
Sp Assess Prin Gale Ln/01	0	0	0	0	0	0	0
Sp Assess Int Gale Ln/01	0	0	0	0	0	0	0
Sp Assess Prin Rush Ln/01	0	0	0	0	0	0	0
Sp Assess Int Rush Ln/01	0	0	0	0	0	0	0
Sp Assess Prin Gins/Twin/An/01	0	0	0	0	0	0	0
Sp Assess Int Gins/Twin/An/01	0	0	0	0	0	0	0
Sp Assess Prin Anchor Pt Tr/01	0	0	0	0	0	0	0
Sp Assess Int Anchor Pt Tr/01	0	0	0	0	0	0	0
Sp Assess Prin Ivy Ln/Tr/01	0	0	0	0	0	0	0
Sp Assess Int Ivy Ln/Tr/01	0	0	0	0	0	0	0
Sp Assess Prin 1st/2nd/2nd/01	0	0	0	0	0	0	0
Sp Assess Int 1st/2nd/2nd/01	0	0	0	0	0	0	0
Sp Assess Prin Anderson Ct/01	0	0	0	0	0	0	0
Sp Assess Int Anderson Ct/01	0	0	0	0	0	0	0
Sp Assess Prin Eagle St/01	0	0	0	0	0	0	0
Sp Assess Int Eagle St/01	0	0	0	0	0	0	0
Sp Assess Prin Wolf Tr/Ct/02	126	0	0	0	0	0	0
Sp Assess Int Wolf Tr/Ct/02	17	0	0	0	0	0	0
Sp Assess Prin Willwood/02	0	0	0	0	0	0	0
Sp Assess Int Willwood/02	0	0	0	0	0	0	0
Sp Assess Prin Shafer Rd/02	528	0	0	0	0	0	0
Sp Assess Int Shafer Rd/02	101	0	0	0	0	0	0
Sp Assess Prin Sandra Rd/02	0	47	0	0	0	0	0
Sp Assess Int Sandra Rd/02	0	0	0	0	0	0	0
Sp Assess Prin Lake Tr/02	0	0	0	0	0	0	0
Sp Assess Int Lake Tr/02	0	0	0	0	0	0	0
Sp Assess Prin Happy Cove/02	0	0	0	0	0	0	0
Sp Assess Int Happy Cove/02	0	0	0	0	0	0	0
Sp Assess Prin Bay Shores/02	0	0	0	0	0	0	0
Sp Assess Int Bay Shores/02	0	0	0	0	0	0	0
Sp Assess Prin Woodland Dr/02	0	0	0	0	0	0	0
Sp Assess Int Woodland Dr/02	0	0	0	0	0	0	0
Sp Assess Prin Pine Pt/02	0	0	0	0	0	0	0
Sp Assess Int Pine Pt/02	0	0	0	0	0	0	0
Sp Assess Prin ABC Dr 03	4,237	260	0	0	0	0	0
SpAssess Int ABC Drive	281	23	0	0	0	0	0
SpAssess Prin Wildwood/White B	5,937	1,846	0	0	0	0	0
SpAssess Int Wildwood/White B	362	336	0	0	0	0	0
SpAssess Prin Greer Lake Rd 03	3,133	0	0	0	0	0	0
Miscellaneous Revenues	0	0	0	0	0	0	0
Interest Earnings	0	0	0	500	0	0	0
SpAssess Int Greer Lake Rd 03	196	0	0	0	0	0	0
SpAssess Prin East Shore 2004	1,532	96	0	0	0	0	0
SpAssess Int East Shore 2004	102	6	0	0	0	0	0
SpAssess Prin Margaret 2004	1,235	0	0	0	0	0	0
SpAssess Int Margaret 2004	77	0	0	0	0	0	0
SpAssess Prin Edgewater 2004	1,907	0	0	0	0	0	0
SpAssess Int Edgewater 2004	119	0	0	0	0	0	0
SpAssess Prin Gendreau 2004	2,335	0	0	0	0	0	0
SpAssess Int Gendreau 2004	165	0	0	0	0	0	0
Sp Assess Prin - Duck Lane	2,273	2,398	0	2,530	0	0	0
Sp Assess Int - Duck Lane	396	271	0	139	0	0	0
Sp Assess Prin - Sunset Drive	2,685	2,833	0	2,989	0	0	0
Sp Assess Int - Sunset Drive	468	320	0	164	0	0	0
Sp Assess Prin - Maroda Drive	993	1,232	0	1,105	0	0	0
Sp Assess Int - Maroda Drive	173	118	0	61	0	0	0
Sp Assess Prin - Johnie/Rober	4,024	4,662	0	4,270	0	0	0
Sp Assess Int - Johnie/Robert	651	513	11	235	0	0	0
Sp Assess Prin - Brita/Pinevie	16,854	16,124	0	16,137	0	0	0
Sp Assess Int - Brita/Pineview	2,831	1,794	0	888	0	0	0
Sp Assess Prin-Sunrise Isl 11	0	0	0	0	0	0	0
Sp Assess Int-Sunrise Isl 11	0	0	0	0	0	0	0
Telephone Miscellaneous Rev	0	0	0	0	0	0	0

SRC Descr	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
Operating Transfers	0	0	0	0	0	0	0
Proceeds - 2006 Series B Bonds	0	8,632	0	0	0	0	0
Proceeds-Wilderness GO Bonds	0	0	0	0	0	0	0
Proceeds-2001 Bond Proceeds	0	0	0	0	0	0	0
Proceeds-2002 Bond Proceeds	0	0	0	0	0	0	0
Proceeds--2004 ESC Refunding	0	0	0	0	0	0	0
Proceeds-2004 Impr Bonds	0	0	0	0	0	0	0
02 Series A	0	0	0	0	0	0	0
Total Debt Service Fund	***306,717***	***180,459***	***57,277***	***177,738***	***154,581***	***0***	***154,581***

SRC Descr	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
FUND 401 GENERAL CAPITAL POJECTS (PART OF GENERAL FUND)							
General Property Taxes	0	0	0	0	0	0	0
Insurance Premium Reimburse	0	0	0	0	0	0	0
Park Dedication Fees	0	0	0	0	0	0	0
Interest Earnings	627	629	314	500	500	0	500
Contributions and Donations	0	0	0	0	0	0	0
Sales of General Fixed Assets	0	0	0	0	0	0	0
Sale of City Hall	0	0	0	0	0	0	0
Sale of Fire Hall	0	0	0	0	0	0	0
Sale of Lots-Gendreau Addn.	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Proceeds-2006 Series C Bonds	0	0	0	0	0	0	0
Total Gen. Cap. Proj. Fund	***627***	***629***	***314***	***500***	***500***	**0**	**500**
FUND 405 TAX INCREMENT FINANCE PROJECTS							
General Property Taxes	0	0	0	0	0	0	0
Tax Increments LeRever	0	0	0	0	0	0	0
Tax Increments Daggett Brook	0	0	0	0	0	0	0
Tax Increments Reeds	0	0	0	0	0	0	0
Tax Increments - Ace Hardware	0	0	0	0	0	0	0
Tax Increment - Crosswoods	0	0	0	0	0	0	0
Tax Incr 1-8 Crosswoods Dev	0	0	0	0	0	0	0
Tax Increment 1-9 C&J Develop	12,967	12,843	0	12,000	11,000	0	11,000
Mobile Home Homestead Credit	0	0	0	0	0	0	0
Penalty & Interest	0	0	0	0	0	0	0
Misc Reimbursements	0	0	0	0	0	0	0
Interest Earnings	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Total TIF Fund	***12,967***	***12,843***	***0***	***12,000***	***11,000***	***0***	***11,000***
FUND 415 AMBULANCE PROJCT FUND							
Operating Transfers	0	0	0	0	0	0	0
Total Ambulance Project Fund	***0***	***0***	***0***	***0***	***0***	***0***	***0***
FUND 432 SEWER PROJECT (Not Used)							
Miscellaneous Revenues	33	0	0	0	0	0	0
Interest Earnings	2	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Transfer Frm Needs Assess Fund	0	0	0	0	0	0	0
Proceeds-2003 Series A Bonds	0	0	0	0	0	0	0
Proceeds-2003 Series B Bonds	0	0	0	0	0	0	0
Total Sewer Project	***35***	***0***	***0***	***0***	***0***	***0***	***0***

SRC Descr	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
FUND 502 ECONOMIC DEVELOPMENT FUND							
General Tax Levy - ***New Account***	22,755	237	4,822	12,500	12,500	0	12,500
County Payment Joint Facility	0	0	0	0	0	0	0
Emergency Services Levy	0	0	0	0	0	0	0
2003 Joint Facility Levy	0	0	0	0	0	0	0
EDA Tax Receipts	0	0	0	0	0	0	0
City Hall User Revenue	0	0	0	0	0	0	0
Pass Through Donations	0	0	0			0	0
Rev Loan Principal Pymts	0	0	0	0	0	0	0
Miscellaneous Revenues	0	0	0	0	0	0	0
Interest Earnings	0	0	0	0	0	0	0
Restricted Interest Income	0	0	0	0	0	0	0
Lease Revenue	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Proceeds-2004 Impr Bonds	0	0	0	0	0	0	0
Total EDA FUND	***22,755***	***237***	***4,822***	***12,500***	***12,500***	***0***	***12,500***
FUND 503 EDA (REVOLVING LOAN)							
Rev Loan Principal Pymts	0	0	0	0	0	0	0
Interest Earnings	1,833	1,433	745	1,300	0	0	0
Revolving Loan Interest	4,758	7,727	3,286	6,359	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Total Revolving Loan	***6,591***	***9,160***	***4,031***	***7,659***	***0***	***0***	***0***
FUND 601 SEWER OPERATING FUND							
Insurance Claim Reimbursement	0	0	0	0	0	0	0
Unallocated Reserves	(1,300)	1,024	(881)	0	0	0	0
Penalty & Interest	1,970	967	533	1,000	1,000	0	1,000
Miscellaneous Revenues	3,211	1,927	784	1,000	1,000	0	1,000
Misc Reimbursements	0	0	0	0	0	0	0
Interest Earnings	0	1	0	0	0	0	0
User Fee	201,696	211,210	122,934	237,060	237,060	0	237,060
Sewer Connection Payments	8,000	0	3,900	0	0	0	0
Capital Contribution	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Transfer Frm Needs Assess Fund	0	0	0	0	0	0	0
Total Sewer Operating	***213,576***	***215,129***	***127,270***	***239,060***	***239,060***	***0***	***239,060***
FUND 651 SEWER RESTRICTED SINKING FUND							
2003 Disposal System Levy	221,964	222,276	85,383	221,000	221,000	0	221,000
Homestead Credit	0	0	0	0	0	0	0
Penalty & Interest	1,906	27	11	1,500	1,500	0	1,500
Miscellaneous Revenues	0	0	0	0	0	0	0
Misc Reimbursements	0	0	0	0	0	0	0
Interest Earnings	877	152	76	500	500	0	500
Sewer Connection Payments	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Total Sewer Restricted Fund	***224,746***	***222,456***	***85,470***	***223,000***	***223,000***	***0***	***223,000***
TOTAL REVENUE	4,184,920	5,059,348	1,822,370	4,174,485	6,067,884	(40,592)	6,108,476

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
COUNCIL							
Wages and Salaries Dept Head	26,600	25,440	12,660	27,000	27,000	0	27,000
FICA	2,038	1,943	993	2,066	2,066	0	2,066
Workers Comp Insurance	0	68	0	78	83	0	83
Instruction Fees	1,317	315	0	1,500	1,500	0	1,500
Communications-Cellular	0	0	0	0	0	0	0
Travel Expenses	1,572	502	25	1,500	1,500	0	1,500
Advertising	0	0	0	0	0	0	0
Insurance	45	0	69	150	150	0	150
Miscellaneous	14	200	200	706	706	0	706
Dues and Subscriptions	0	0	0	0	0	0	0
Total Council	*31,586*	*28,469*	*13,947*	*33,000*	*33,004*	*0*	*33,004*
ADMINISTRATION							
Wages	144,019	156,481	75,822	170,348	176,119	0	176,119
PERA	9,195	10,416	5,208	10,826	11,259	0	11,259
FICA	9,477	8,661	4,910	11,043	11,484	0	11,484
Employer Paid Health	53,441	24,884	13,963	27,926	31,882	(2,747)	34,629
Employer Paid Disability	949	1,163	617	1,184	1,296	0	1,296
Employer Paid Dental	2,709	2,067	1,068	2,233	2,344	112	2,232
Employer Paid Life	134	134	67	134	134	0	134
Deferred Compensation	1,300	1,300	650	1,300	1,300	0	1,300
Workers Comp Insurance	229	1,166	1,123	1,496	1,352	0	1,352
Health Savings Account	0	12,000	6,000	12,000	12,000	0	12,000
Office Supplies	1,099	1,941	1,082	1,800	1,800	0	1,800
Instruction Fees	780	815	618	2,000	2,000	0	2,000
Operating Supplies	1,222	601	175	1,500	1,500	0	1,500
Repair/Maint Supply - Equip	2,271	3,592	1,003	3,834	3,834	0	3,834
Auditing and Acct g Services	0	0	0	0	0	0	0
Communications	3,157	2,943	1,380	4,000	4,000	0	4,000
Postage	499	486	216	1,000	1,000	0	1,000
Travel Expenses	286	678	28	1,500	1,500	0	1,500
Vehicle Expense	0	0	0	0	0	0	0
Advertising	133	0	0	0	0	0	0
Newsletter Expenditures	0	0	0	0	0	0	0
Legal Notices Publishing	792	446	434	1,000	1,000	0	1,000
Office Equipment Rental/Repair	0	725	0	1,000	800	0	800
Miscellaneous	0	174	0	500	500	0	500
Dues and Subscriptions	746	757	320	650	850	0	850
Sales Tax	0	0	0	100	100	0	100
Capital Outlay	1,311	6,821	0	3,000	3,063	0	3,063
Principal - Copier Lease	1,548	1,481	321	775	794	0	794
Interest	0	25	39	89	70	0	70
Total Administration	*235,299*	*239,759*	*115,043*	*261,238*	*271,981*	*(2,636)*	*274,616*
ELECTIONS							
Services	3,980	0	0	4,200	0	0	0
FICA	0	0	0	321	0	0	0
Operating Supplies	50	10	137	100	0	0	0
Legal Notices Publishing	46	0	0	100	0	0	0
Office Equipment Rental/Repair	0	0	0	0	0	0	0
Miscellaneous	608	0	0	779	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Total Elections	*4,684*	*10*	*137*	*5,500*	*0*	*0*	*0*
AUDIT/LEGAL SERVICES							
Auditing and Acct g Services	26,350	27,436	25,508	28,000	28,000	0	28,000
Legal Fees (Civil)	9,520	7,881	3,095	10,000	10,000	0	10,000
Legal Fees (Labor)	6,003	7,680	9,891	14,000	7,000	0	7,000
Total Audit/Legal Services	*41,872*	*42,996*	*38,493*	*52,000*	*45,000*	*0*	*45,000*

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
PLANNING AND ZONING							
Wages	0	0	0	0	0	0	0
PERA	0	0	0	0	0	0	0
FICA	0	0	0	0	0	0	0
Employer Paid Health	0	0	0	0	0	0	0
Employer Paid Disability	0	0	0	0	0	0	0
Employer Paid Dental	0	0	0	0	0	0	0
Employer Paid Life	0	0	0	0	0	0	0
Deferred Compensation	0	0	0	0	0	0	0
Unemployment	5,654	0	0	0	0	0	0
Workers Comp Insurance	(211)	93	0	125	0	0	0
Office Supplies	874	882	344	0	700	0	700
Instruction Fees	0	500	2,162	600	600	0	600
Operating Supplies	900	188	196	1,500	1,500	0	1,500
Motor Fuels	0	0	0	0	0	0	0
Repair/Maint Supply - Equip	165	1,917	917	3,834	3,934	0	3,934
Repair/Maint Vehicles	32	0	0	100	0	0	0
Engineering Fees	236	630	181	2,500	2,500	0	2,500
Legal Fees (Civil)	5,406	5,330	3,235	5,000	5,000	0	5,000
Legal/Eng - Developer/Criminal	0	0	0	1,500	1,500	0	1,500
Surveyor	0	0	0	1,000	1,000	0	1,000
Communications	3,189	2,376	867	3,500	3,500	0	3,500
Postage	506	449	202	500	500	0	500
Travel Expenses	20	0	0	500	1,000	0	1,000
Travel Expense- P&Z Comm	1,450	1,175	980	1,500	1,500	0	1,500
Advertising	0	0	0	100	100	0	100
Legal Notices Publishing	1,551	1,053	638	2,000	2,000	0	2,000
Filing Fees	1,106	1,216	322	1,500	1,500	0	1,500
Mapping	0	0	0	0	0	0	0
Insurance	96	119	0	500	500	0	500
Office Equipment Rental/Repair	792	725	1,200	860	860	0	860
Miscellaneous	121	31	0	500	500	0	500
Dues and Subscriptions	0	0	5	0	0	0	0
Enhanced 911	0	0	0	0	0	0	0
Sales Tax	1	0	2	0	0	0	0
Refund	2,975	0	675	500	500	0	500
Consultant Fees	190,008	193,800	99,600	198,500	205,448	0	205,448
Capital Outlay	1,208	9,537	449	3,000	3,000	0	3,000
Principal - Copier Lease	1,548	1,481	321	774	794	0	794
Interest	0	25	39	89	70	0	70
Total Planning and Zoning	***217,627***	***221,528***	***112,334***	***230,483***	***238,506***	***0***	***238,506***

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
GENERAL GOVERNMENT							
Health Insurance - Retirees	0	9,168	18,917	18,108	1,994	(6,427)	8,420
Dental Insurance - Retirees	0	0	525	391	138	7	131
Workers Comp Insurance	0	0	0	0	0	0	0
Health Savings Account	0	3,000	0	5,250	750	(1,500)	2,250
Operating Supplies	2,814	3,741	1,497	2,500	2,500	0	2,500
Repair/Maint Supply - Equip	0	0	0	0	0	0	0
Bldg Repair Suppl/Maintenance	4,193	5,511	3,211	4,000	4,000	0	4,000
Signs	0	0	0	500	500	0	500
Concessions - Pop	71	346	161	300	300	0	300
Architects Fees	0	0	0	250	250	0	250
Engineering Fees	0	0	0	750	750	0	750
Security Monitoring	691	691	348	800	800	0	800
Background Checks	0	0	0	0	0	0	0
Newsletter Expenditures	12,210	12,216	0	13,000	0	0	0
Legal Notices Publishing	282	343	132	250	250	0	250
Ordinance Codification	13,130	1,411	1,915	15,000	5,000	0	5,000
Insurance	37,558	22,572	20,858	26,500	26,500	0	26,500
Electric Utilities	13,368	12,747	4,818	14,500	14,500	0	14,500
Gas Utilities	4,299	2,510	1,369	4,500	4,500	0	4,500
Refuse/Garbage Disposal	558	570	248	500	500	0	500
Sewer Utility	444	489	180	600	600	0	600
Generator Expense	0	0	0	1,500	1,500	0	1,500
Cleaning Services	8,873	8,780	4,245	9,600	9,600	0	9,600
Miscellaneous	1,762	1,509	38	2,500	2,500	0	2,500
Dues and Subscriptions	3,950	4,063	1,623	3,500	3,500	0	3,500
Brainerd Lakes Area Dev Corp - (See EI	0	0	0	0	0	0	0
Initiative Foundation-(See Request Lette	1,500	1,500	1,600	1,500	1,650	150	1,500
Emergency Mgmt Expense	1,070	260	0	2,000	2,000	0	2,000
Telephone Co Reimb Expense	27,975	22,143	11,578	25,000	0	0	0
Enhanced 911	0	0	0	300	300	0	300
Safety Prog/Equipment	6,654	6,833	3,585	8,500	10,500	2,000	8,500
Sales Tax	10	134	0	50	50	0	50
Transportation Plan	0	0	0	0	0	0	0
Animal Control	0	0	0	500	500	0	500
Cobra Payments	0	0	0	0	0	0	0
Health Comm Program Expense	0	0	0	0	20,000	20,000	0
Refund	0	0	70	0	0	0	0
Fireworks	9,000	14,000	14,000	14,000	14,000	0	14,000
Fines/Fees Reimburse	3,810	5,407	674	6,000	6,000	0	6,000
Consultant Fees	53,657	4,750	0	2,500	15,000	0	15,000
Donations to Civic Org s	2,200	2,200	100	3,700	3,700	0	3,700
Pass Thru Donations	8,495	0	0	0	0	0	0
Capital Outlay	13,059	21,987	648	20,000	20,000	0	20,000
Capital Outlay-Building	0	0	0	0	0	0	0
Capital Outlay-Land	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Total General Government	***231,635***	***168,879***	***92,340***	***208,849***	***174,631***	***14,230***	***160,401***

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
POLICE ADMINISTRATON							
Wages	302,483	327,505	153,993	338,934	349,416	0	349,416
PERA	46,185	55,977	25,521	54,907	56,605	0	56,605
FICA	4,160	4,367	2,090	4,915	5,067	0	5,067
Employer Paid Health	79,720	56,221	31,545	63,096	70,142	(8,097)	78,239
Employer Paid Disability	2,176	2,470	1,290	2,536	2,710	0	2,710
Employer Paid Dental	5,251	4,353	2,337	4,884	5,128	244	4,884
Employer Paid Life	336	336	168	336	336	0	336
Deferred Compensation	1,300	1,300	650	1,300	1,300	0	1,300
Unemployment	742	0	0	1,000	1,000	0	1,000
Workers Comp Insurance	7,616	10,757	13,396	13,550	16,128	0	16,128
Health Savings Account	0	27,000	15,000	27,000	27,000	0	27,000
Office Supplies	85	55	211	300	300	0	300
Instruction Fees	3,292	1,422	852	3,500	3,500	0	3,500
Physicals	528	0	0	0	0	0	0
Operating Supplies	183	354	8	1,300	1,300	0	1,300
Motor Fuels	16,318	11,750	3,539	18,000	18,000	0	18,000
Repairs Maintenance - Vehicles	5,556	11,935	3,895	6,500	6,400	0	6,400
Repair/Maint Supply - Equip	11,233	11,414	5,314	5,532	5,532	0	5,532
Uniform Allowances	4,168	3,755	1,342	3,500	3,875	0	3,875
Tactical Team	0	0	0	0	0	0	0
Restitution Expenditures	0	0	0	500	500	0	500
Forfeiture Expenditures	1,643	1,032	261	1,000	1,000	0	1,000
Legal Fees (Civil)	25	0	60	0	0	0	0
Donation Expenditures	0	0	0	0	0	0	0
Communications	4,254	3,056	1,270	2,800	2,800	0	2,800
Communications-Cellular	4,187	3,422	1,974	5,400	5,400	0	5,400
Postage	58	57	21	200	200	0	200
Travel Expenses	1,750	2,259	989	1,700	1,700	0	1,700
Advertising	0	0	0	0	0	0	0
Legal Notices Publishing	0	0	0	0	0	0	0
Insurance	10,603	15,700	14,396	14,000	14,000	0	14,000
Office Equipment Rental/Repair	360	300	0	400	400	0	400
Miscellaneous	196	(3)	166	200	200	0	200
Dues and Subscriptions	240	240	240	250	250	0	250
Sales Tax	34	0	0	200	200	0	200
Undercover Supplies	0	0	0	0	0	0	0
Fines/Fees Reimburse	0	0	0	0	0	0	0
Capital Outlay	36,914	14,068	0	10,200	10,023	0	10,023
Capital Outlay - Vehicles	36,867	72,406	19,131	20,000	49,000	0	49,000
Principal - Copier Lease	0	32	54	129	132	0	132
Interest	0	4	6	15	12	0	12
Total Police Administration	***588,465***	***643,544***	***299,720***	***608,083***	***659,556***	***(7,852)***	***667,408***

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
FIRE ADMINISTRATION							
Wages	32,735	51,925	3,375	54,800	54,800	0	54,800
FICA	2,451	3,974	310	4,192	4,192	0	4,192
Workers Comp Insurance	1,858	3,615	4,111	4,590	4,950	0	4,950
Office Supplies	0	36	134	100	100	0	100
Fire Prevention	21,134	13,274	12,026	7,000	8,000	0	8,000
Instruction Fees - Training	2,762	3,106	2,363	500	500	0	500
Physicals	8,189	5,837	2,920	3,000	3,000	0	3,000
Operating Supplies	1,039	467	381	500	500	0	500
Motor Fuels	2,032	912	420	2,500	2,500	0	2,500
Diesel Fuel	6,161	5,899	4,443	3,000	3,000	0	3,000
Repair/Maint Supply - Equip	8,077	7,743	3,890	9,000	9,000	0	9,000
Repair/Maint Vehicles	0	0	0	500	500	0	500
Tires	525	4,947	2,230	1,000	1,000	0	1,000
Bldg Repair Suppl/Maintenance	2,208	2,396	633	2,000	2,000	0	2,000
Small Tools and Minor Equip	4,976	1,818	1,889	1,500	1,500	0	1,500
Donation Expenditures (Capital Outlay)	0	0	0	0	0	0	0
Communications	2,173	1,589	1,610	1,200	2,500	0	2,500
Postage	0	10	0	25	25	0	25
Travel Expenses	4,100	4,109	4,333	2,500	5,000	0	5,000
Advertising	66	18	0	200	200	0	200
Legal Notices Publishing	0	0	0	0	0	0	0
Insurance	4,085	6,026	6,398	7,000	7,000	0	7,000
Miscellaneous	105	8,010	10	150	150	0	150
Dues and Subscriptions	1,239	1,377	912	1,200	1,200	0	1,200
Sales Tax	32	0	0	100	100	0	100
Permits	0	0	0	0	0	0	0
House Burn	0	0	1,844	1,500	1,500	0	1,500
FDRA City Contribution	14,246	17,496	0	21,000	21,000	0	21,000
FDRA State Aid	39,431	38,024	0	28,000	28,000	0	28,000
Capital Outlay	32,577	47,123	53,299	50,000	162,000	3,000	159,000
Capital Outlay - Vehicles	229,104	518,855	0	0	0	0	0
Capital Outlay-Building	0	0	0	0	0	0	0
Principal	14,896	15,602	0	0	0	0	0
Interest	1,446	741	0	0	0	0	0
Issuance Costs (Other Financin	0	0	0	0	0	0	0
Fiscal Agent s Fees	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Total Fire Administration	***437,647***	***764,928***	***107,531***	***207,058***	***324,217***	***3,000***	***321,217***
AMBULANCE SERVICES							
Bldg Repair Suppl/Maintenance	0	0	0	0	0	0	0
Ambulance Subsidy	0	0	0	0	0	0	0
Total Ambulance Services	***0***	***0***	***0***	***0***	***0***	***0***	***0***

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
PUBLIC WORKS							
Wages and Salaries Dept Head	139,448	145,592	68,148	154,623	173,012	0	173,012
PERA	9,848	10,486	5,229	11,597	12,976	0	12,976
FICA	9,447	10,524	4,753	11,829	13,235	0	13,235
Employer Paid Health	56,249	32,013	17,585	35,170	38,261	(5,350)	43,610
Employer Paid Disability	912	998	432	1,030	1,089	0	1,089
Employer Paid Dental	2,002	2,419	1,356	2,651	2,785	133	2,652
Employer Paid Life	209	210	101	202	202	0	202
Deferred Compensation	0	0	0	0	0	0	0
Unemployment	0	0	0	0	0	0	0
Workers Comp Insurance	16,770	12,858	13,386	16,238	16,117	0	16,117
Health Savings Account	0	16,500	7,510	15,000	15,000	0	15,000
Office Supplies	212	150	156	450	450	0	450
Instruction Fees	45	849	1,005	1,000	1,000	0	1,000
Operating Supplies	1,690	1,098	691	1,200	1,200	0	1,200
Motor Fuels	7,568	7,402	1,654	8,000	8,000	0	8,000
Diesel Fuel	14,353	7,349	2,170	15,000	15,000	0	15,000
Shop Supplies	2,304	1,983	1,502	2,750	2,750	0	2,750
Repair/Maint Supply - Equip	32,464	25,494	12,276	18,000	18,000	0	18,000
Repair/Maint Vehicles	10,979	12,576	7,129	15,000	15,000	0	15,000
Tires	527	1,719	1,293	1,500	1,500	0	1,500
Bldg Repair Suppl/Maintenance	7,464	13,847	2,036	4,500	4,500	0	4,500
Street Maint Materials	12,975	23,497	6,225	20,000	20,000	0	20,000
New Roads Materials	0	0	0	0	0	0	0
Bridge Materials	881	275	0	25,000	25,000	0	25,000
Street Lighting	0	0	0	0	0	0	0
Striping	10,559	8,005	7,605	8,000	8,000	0	8,000
Signs	4,739	1,977	1,007	3,000	3,000	0	3,000
Small Tools and Minor Equip	5,433	6,860	3,918	2,500	2,500	0	2,500
Concessions - Pop	0	0	0	0	0	0	0
Uniform Allowance	400	878	160	900	900	0	900
Engineering Fees	9,278	8,258	3,030	25,000	25,000	0	25,000
Legal Fees (Civil)	438	300	900	1,000	1,000	0	1,000
Surveyor	0	0	0	100	100	0	100
Security Monitoring	85	169	92	200	200	0	200
Communications	1,473	1,486	529	1,600	1,600	0	1,600
Postage	6	0	24	50	50	0	50
Travel Expenses	15	539	1,005	1,000	1,000	0	1,000
Advertising	160	0	36	100	100	0	100
Legal Notices Publishing	20	55	55	100	100	0	100
Insurance	20,132	25,359	12,962	27,000	27,000	0	27,000
Electric Utilities	12,367	11,292	5,755	14,000	14,000	0	14,000
Gas Utilities	6,020	2,702	1,259	6,000	6,000	0	6,000
Refuse/Garbage Disposal	1,347	1,254	392	1,000	1,000	0	1,000
Sewer Utility	383	485	299	400	400	0	400
Cleaning Services	3,591	2,629	1,058	3,700	3,700	0	3,700
Office Equipment Rental/Repair	0	0	0	100	100	0	100
Equipment Rental	1,990	0	0	2,500	2,500	0	2,500
Miscellaneous	1,609	7,520	2,492	1,000	1,000	0	1,000
Dues and Subscriptions	25	25	0	0	0	0	0
Safety Prog/Equipment	660	1,007	126	1,000	1,000	0	1,000
Sales Tax	104	6,710	0	100	100	0	100
Permits	0	0	0	0	0	0	0
Joint Facility County Expense	34,797	47,464	17,669	45,000	45,000	0	45,000
Capital Outlay	7,469	79,534	147,450	95,000	275,000	0	275,000
Capital Outlay - Vehicles	0	259,960	0	0	0	0	0
Capital Outlay-Building	0	0	0	0	0	0	0
Capital Outlay-Land	0	0	0	0	0	0	0
Capital Outlay -Seal Coat	0	0	0	0	0	0	0
Capital Outlay - Crackfill	20,226	55,370	0	50,000	50,000	0	50,000
Capital Outlay - Overlays	0	0	0	340,000	1,826,500	0	1,826,500
Capital Outlay - Road Const	212,138	0	0	0	0	0	0
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Fiscal Agent s Fees	0	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0	0
Total Public Works	***681,811***	***857,676***	***362,455***	***991,088***	***2,681,927***	***(5,217)***	***2,687,144***

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
CEMETERY							
Operating Supplies	227	370	489	940	940	0	940
Repair/Maint Supply - Equip	295	698	0	250	250	0	250
Insurance	49	65	67	60	60	0	60
Electric Utilities	372	317	84	350	350	0	350
Miscellaneous	2,352	94	68	400	400	0	400
Refund	325	900	0	0	0	0	0
Capital Outlay	102	1,534	204	1,000	1,000	0	1,000
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Cemetery	*3,722*	*3,978*	*912*	*3,000*	*3,000*	*0*	*3,000*

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
PARKS AND RECREATION							
Wages	170,320	183,626	78,613	204,680	207,636	5,000	202,636
PERA	10,985	11,644	4,830	15,351	15,198	0	15,198
FICA	12,337	13,201	5,871	15,658	15,884	383	15,502
Employer Paid Health	31,662	18,711	6,982	35,170	22,320	(55,919)	78,239
Employer Paid Disability	1,291	1,374	692	1,507	1,452	0	1,452
Employer Paid Dental	3,890	3,333	1,601	3,767	3,956	188	3,768
Employer Paid Life	267	266	106	274	336	62	274
Deferred Compensation	650	650	325	650	650	0	650
Unemployment	0	0	0	0	0	0	0
Workers Comp Insurance	4,012	5,899	8,215	7,330	9,691	0	9,691
Health Savings Account	0	10,000	4,500	15,000	9,000	(18,000)	27,000
Office Supplies	63	250	52	200	200	0	200
Instruction Fees	271	233	197	500	500	0	500
Operating Supplies	1,499	1,431	883	1,600	3,200	1,600	1,600
Motor Fuels	2,454	1,678	761	2,000	2,000	0	2,000
Diesel Fuel	781	353	0	1,500	1,500	0	1,500
Repair/Maint Supply - Equip	2,745	2,239	955	3,000	3,000	0	3,000
Repair/Maint Vehicles	577	1,653	401	2,000	2,000	0	2,000
Bldg Repair Suppl/Maintenance	12,182	13,119	7,465	10,000	15,000	0	15,000
Chemicals	2,170	0	1,485	3,000	5,000	0	5,000
Signs	94	0	0	400	400	0	400
Concessions - Pop	498	470	171	300	300	0	300
Concessions - Food	0	0	0	0	0	0	0
Uniforms	852	963	196	825	900	0	900
Engineering	0	0	0	0	0	0	0
Legal Fees (Civil)	375	0	585	250	250	0	250
Instructors Fees	0	0	0	0	0	0	0
Tennis	735	270	0	1,600	1,600	0	1,600
Program Supplies	1,420	1,712	0	1,000	1,000	0	1,000
Softball/Baseball	508	0	1,188	1,000	1,000	0	1,000
Aerobic Instruction	276	0	0	0	0	0	0
Warm House/Garage Exp	1,119	963	277	1,000	1,000	0	1,000
Security Monitoring	705	1,074	348	700	1,200	0	1,200
Soccer/Skating	1,369	763	0	1,500	1,500	0	1,500
Garage (North)	2,931	1,923	402	3,000	3,000	0	3,000
Donation Expenditures	0	0	0	0	0	0	0
Communications	3,937	4,427	1,574	3,500	3,500	0	3,500
Postage	53	95	1	150	150	0	150
Garage (East)	575	397	45	800	800	0	800
Disc Golf Expenses	0	0	0	100	100	0	100
Travel Expenses	298	658	602	700	700	0	700
Background Checks	60	15	30	150	150	0	150
Advertising	0	449	33	500	500	0	500
Legal Notices Publishing	33	34	0	0	0	0	0
Insurance	10,208	13,348	12,407	15,000	15,000	0	15,000
Electric Utilities	14,588	15,487	6,860	13,000	13,000	0	13,000
Gas Utilities	6,490	4,572	2,600	7,500	7,500	0	7,500
Refuse/Garbage Disposal	859	858	355	800	800	0	800
Improvements Other Than Bldgs	1,148	2,633	0	3,800	3,800	0	3,800
Office Equipment Rental/Repair	389	15	0	700	700	0	700
Equipment Rental	0	0	0	500	500	0	500
Miscellaneous	1,161	884	63	800	800	0	800
Dues and Subscriptions	700	165	442	500	500	0	500
Safety Prog/Equipment	373	62	128	1,500	1,500	0	1,500
Sales Tax	3,450	4,271	796	3,200	1,600	0	1,600
Sr Meals Expense	530	6	0	400	400	0	400
Weight Room Ins Reimbur	128	150	67	150	150	0	150
Permits	25	0	0	0	0	0	0
Refund	185	457	215	150	150	0	150
80 Acre Development Expense	0	0	0	1,000	1,000	0	1,000
Weight Room Expenses	1,292	1,832	700	500	2,000	0	2,000
PAL Foundation Expenditures	10,337	29,154	7,924	3,000	3,000	0	3,000
Silver Sneakers	5,451	6,233	3,335	5,000	6,300	0	6,300
Park Master Plan	0	0	0	0	0	0	0
Capital Outlay	54,285	105,230	0	34,500	60,000	0	60,000
Capital Outlay-Building	0	0	0	0	0	0	0
Capital Outlay-Land	0	0	0	0	0	0	0
Capital Outlay - Tennis Courts	0	0	0	0	0	0	0
Principal	625	1,250	625	1,250	1,250	0	1,250
Interest	0	0	0	0	0	0	0
Total Parks and Recreation	***386,215***	***470,479***	***165,903***	***433,910***	***456,523***	***(66,686)***	***523,209***

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
LIBRARY							
Assistant	26,589	28,104	14,618	30,037	31,616	0	31,616
PERA	1,920	2,106	1,120	2,253	2,371	0	2,371
FICA	1,694	1,892	999	2,298	2,419	0	2,419
Employer Paid Health	16,242	12,442	6,982	13,963	15,941	(1,374)	17,314
Employer Paid Disability	198	239	124	246	260	0	260
Employer Paid Dental	1,084	995	534	1,117	1,172	56	1,116
Employer Paid Life	67	67	34	67	67	0	67
Employer Paid Other	0	0	0	0	0	0	0
Unemployment	0	0	0	0	0	0	0
Workers Comp Insurance	0	0	0	200	200	0	200
Health Savings Account	0	6,000	3,000	6,000	6,000	0	6,000
Library Operating Supplies	3,821	1,417	140	2,000	2,000	0	2,000
Library Subscriptions	1,060	1,043	354	500	500	0	500
Library Books	5,548	9,015	3,302	500	500	0	500
Children s Program Expense	98	9	23	150	150	0	150
Library Luncheon Expense	0	0	0	0	0	0	0
NY Times Best Seller Program	0	0	0	0	0	0	0
Golf Fundraiser Expense	0	0	0	0	0	0	0
Donation Expenditures	0	0	0	0	0	0	0
Communications	654	713	295	1,000	1,000	0	1,000
Postage	19	0	0	50	50	0	50
Insurance	0	0	0	0	0	0	0
Office Equipment Rental/Repair	(188)	1,015	0	500	500	0	500
Miscellaneous	938	88	1,000	1,000	1,000	0	1,000
Sales Tax	21	362	7	0	0	0	0
Refund	20	3	16	50	50	0	50
PAL Foundation Expenditures	1,342	2,437	0	250	250	0	250
Capital Outlay	11,144	2,192	0	3,000	3,063	0	3,063
Principal	625	1,250	625	1,250	1,250	0	1,250
Interest	0	0	0	0	0	0	0
Total Library	***72,896***	***71,389***	***33,173***	***66,430***	***70,359***	***(1,318)***	***71,676***
RECYCLING							
Refuse/Garbage Disposal	30,000	29,200	14,598	32,340	32,340	0	32,340
Recycling Expenses	0	125	136	100	100	0	100
Miscellaneous	2,340	3,140	1,572	2,340	2,340	0	2,340
Total Recycling	***32,340***	***32,465***	***16,306***	***34,780***	***34,780***	***0***	***34,780***
GENERAL FUND DEBT SERVICE							
Series 2012A Bonds							
Principal	175,000	175,000	180,000	180,000	185,000	0	185,000
Interest	37,903	34,403	16,326	30,853	31,155	0	31,155
Fiscal Agent s Fees	0	183	252	0	300	0	300
Total Series 2012A Bonds	***212,903***	***209,586***	***196,579***	***210,853***	***216,455***	***0***	***216,455***
Series 2015B Certificates							
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Issuance Costs	0	2,500	0	0	0	0	0
Fiscal Agent s Fees	0	0	0	0	0	0	0
Total Series 2015B Certificates	***0***	***2,500***	***0***	***0***	***0***	***0***	***0***
TOTAL GENERAL FUND	3,178,701	3,758,186	1,554,874	3,346,271	5,209,938	(66,479)	5,276,416

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL 6/30/2016	2016 Adopted Budget	2017 Preliminary Budget Estimate	Budget Revisions 08/29/2016	2017 Preliminary Budget Estimate 08/29/2016
DEBT SERVICE FUND							
2001 Series A $605K							
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
2002 Series A $825K							
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
2004 Series A $1,095K							
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
2006 Series B $1,330K							
Principal	145,000	150,000	0	155,000	0	0	0
Interest	18,230	12,430	3,178	6,355	0	0	0
2012 Series A $385K							
Principal	130,000	130,000	0	0	0	0	0
Interest	3,900	1,300	0	0	0	0	0
Series 2015B Certificates							
Principal	0	0	0	0	136,000	0	136,000
Interest	0	7,885	5,610	11,220	11,220	0	11,220
Bond Issuance Costs	495	0	0	0	0	0	0
Fiscal Charges	2,025	2,959	0	2,400	2,700	0	2,700
TOTAL DEBT SERVICE FUND	**299,650**	**304,574**	**8,788**	**174,975**	**149,920**	**0**	**149,920**
TAX INCREMENT FUND							
Administrative Fees	0	0	0	0	1,300	0	1,300
Developer Reimbursements	16,477	11,718	164	11,500	10,200	0	10,200
TOTAL TAX INCREMENT FUND	**16,477**	**11,718**	**164**	**11,500**	**11,500**	**0**	**11,500**
CAPITAL PROJ. FUND - AMBULANCE/FIRE BLDG							
Capital Outlay	0	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS FUND	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ECONOMIC DEVELOPMENT FUND(S)							
Operating	6,834	7,337	6,208	12,500	12,500	0	12,500
Transfer To General Fund	5,000	0	0	0	0	0	0
Debt Service - Principal	0	0	0	0	0	0	0
Debt Service - Int. & Fiscal Charge	0	0	0	0	0	0	0
Revolving Loan Fund	0	0	0	1,000	0	0	0
TOTAL ECONOMIC DEV. FUND(S)	**11,834**	**7,337**	**6,208**	**13,500**	**12,500**	**0**	**12,500**
SEWER FUND							
Operating	225,856	239,237	130,130	225,225	224,463	(1,318)	225,780
Depreciation	195,826	193,447	0	200,000	200,000	0	200,000
Capital Outlay	513	14,482	27,431	273,800	232,402	0	232,402
Debt Service:							
2003 Series A Disposal Bonds - P	0	0	0	170,000	175,000	0	175,000
2003 Series A Disposal Bonds - I	66,344	34,175	3,301	31,347	27,856	0	27,856
2012 Series A - P	0	0	0	0	0	0	0
2012 Series A - I	0	0	0	0	0	0	0
TOTAL SEWER FUND	**488,539**	**481,340**	**160,862**	**900,372**	**859,720**	**(1,318)**	**861,038**
TOTAL EXPENDITURES	**3,995,200**	**4,563,155**	**1,730,894**	**4,446,618**	**6,243,578**	**(67,796)**	**6,311,375**

4.

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 9/30/2016)

DEPARTMENT	2016 Actual To Budget: 2016 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	Other Capital Items - Projected: Replace Char's Computer & Software	Building Security & HVAC Upgrades	Fire Dept. - Misc Equip./ SCBA's	Crack Filling & Repairs	Estimated Remaining Costs of 2016 Road Projects	Review Sewer Plans As Per 10/10/16 Council Mtg	WSN 2017 Engineering - Road Plans as Per 09/12/16 Council Mtg.	Estimated Remaining Costs for 2016 Sewer Improvements	Truck w/ Crane - Sewer (On Order)	Police - Other Equip.			*Total Other Capital Items - Projected*	Projected Over (Under) Budget
DEPT 41400 Administration	3,000	0	(3,000)	3,000												*3,000*	0
DEPT 41910 Planning and Zoning	3,000	1,911	(1,089)	1,089												*1,089*	0
DEPT 41940 General Government	20,000	3,648	(16,352)		16,352											*16,352*	0
DEPT 42110 Police Administration	30,200	19,131	(11,069)										11,069			*11,069*	0
DEPT 42280 Fire Administration	50,000	30,965	(19,035)			19,035										*19,035*	0
DEPT 43000 Public Works (General)																	
Vehicles and Equipment	30,000	23,500	(6,500)													*0*	(6,500)
Crack Filling and Repairs	50,000	0	(50,000)				51,158									*51,158*	1,158
Roads/Trails/Bridges	340,000	160,157	(179,843)					328,549		191,500						*520,049*	340,206
DEPT 43100 Cemetery	1,000	704	(296)													*0*	(296)
DEPT 45100 Park and Recreation	34,500	20,520	(13,980)													*0*	(13,980)
DEPT 45500 Library	3,000	0	(3,000)													*0*	(3,000)
DEPT 43200 Sewer	338,800	115,087	(223,713)						4,000		137,602	23,348				*164,950*	(58,763)
TOTAL - ORIGINAL BUDGET *(Levy $'s)*	*903,500*	*375,624*	*(527,876)*	*4,089*	*16,352*	*19,035*	*51,158*	*328,549*	*4,000*	*191,500*	*137,602*	*23,348*	*11,069*	*0*	*0*	*786,701*	*258,825*
OTHER ITEMS *(Funded with Grants and Donations)*																	
Fire - Compressor	-	19,900	19,900													*0*	19,900
Fire - Washer	-	8,267	8,267													*0*	8,267
Fire - EMS Equipment	-	4,160	4,160													*0*	4,160
Donation - Overage (Shortfall)	-	(2,517)	(2,517)													*0*	(2,517)
	-		0													*0*	0
Total Other Items	-	*29,810*	*29,810*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*29,810*
TOTAL REPORTED CAPITAL OUTLAY	903,500	405,434	(498,066)	4,089	16,352	19,035	51,158	328,549	4,000	191,500	137,602	23,348	11,069	0	0	*786,701*	288,635

5. b. i.

MEMORANDUM

TO:	ALL INTERESTED PARTIES
FROM:	MICHAEL R. LYONAIS – FINANCE DIRECTOR/TREASURER CITY OF CROSSLAKE
SUBJECT:	SEWER USER RATE ADJUSTMENT – EFFECTIVE JANUARY 1, 2016 FOR DECEMBER 2015 BILLING
DATE:	SEPTEMBER 16, 2015
CC:	CITY COUNCIL, CITY STAFF

City Resolution 15-14 Increasing Monthly Sewer User Fees was unanimously passed by the City Council on August 10, 2015 - at the unanimous recommendation of the Public Works Commission. Users were notified via a note printed on the September 2015 billing for August 2015 usage along with an insert included in the bill. The rate adjustment has generated a number of concerns from users. The purpose of this memo is to address those concerns.

During the summer of 2015, the City participated in a program offered by the Minnesota Rural Water Association. The program was funded 100% through the National Joint Powers Alliance, of which the City is a member. The purpose of the program and related study was to determine what should City sewer rates be adjusted to cover the operating costs of the City's Sewer Utility Fund. The City also wanted to address ongoing City Auditor recommendations made each year during the annual City Auditor's presentation of the City Audit to address sewer rates to ensure they are adequate to cash flow operations.

The rate study looked at a range of options from a partially loaded rate to a fully loaded rate. A "fully loaded rate" means user rates are sufficient to cover operations, depreciation, capital replacements, and principal and interest on debt. A "partially loaded rate" means rates are set to cover the inclusion or exclusion of different combinations of these items. Rates per the study resulted in a range of monthly rates from $63 (partially loaded) all the way up to $203 (fully loaded).

Because that range was significantly higher than what is presently charged per month, staff looked at a rate sufficient to result in an operating margin of $0 or above. And, to recognize Sewer Fund operations only are serviced by its users as intended, while at the same time recognizing principal and interest payments on outstanding bonds continue to be levied across all City property taxpayers. The sewer rate adjustment adopted does not provide a provision to cover plant replacements or depreciation.

The attached table summarizes the operating only results of the City's Sewer Fund since operations began. Since the Sewer Fund began providing service, it has operated at a significant operating loss every year. In addition, when operating loss is adjusted for depreciation to determine whether or not the Fund supports itself on an operating margin basis, the result continues to operate at a deficit. Every year operating margins continue to run at a deficit – both on an operating basis and a cash flow basis. This does not include upgrades to the facility or any depreciation nor does it include any principal and interest paid on outstanding bonds.

The rate adjustment adopted via Resolution 15-14 adjusts only the rate per 8,000 gallons of usage. The adjustment was designed to generate sufficient cash through operations to ensure revenues generated from operations would result in an operating margin above $0. On a go-forward basis, the Public Works Commission intends to review rates in August each year.

MEMO INCLUDED IN 10/2015 PW PACKET

City of Crosslake
Sewer Rate Study
(August 2015)

Year	Operating Income/ (Loss)	Depreciation	Operating Margin (Loss)	Sewer $ Rate/ERU	$ Rate Change	% Rate Change	Example Rate Adjustment 3.44%	Change
2004	(145,600)	90,381	(55,219)	30	-	0%	-	-
2005	(258,418)	180,819	(77,599)	30	-	0%	31.03	1.03
2006	(241,986)	182,500	(59,486)	30	-	0%	32.10	2.10
2007	(217,046)	186,882	(30,164)	33	3.00	10%	33.20	0.20
2008	(261,105)	190,105	(71,000)	33	-	0%	34.34	1.34
2009	(224,244)	194,788	(29,456)	33	-	0%	35.52	2.52
2010	(201,993)	197,892	(4,101)	36	3.00	9%	36.74	0.74
2011	(220,236)	199,846	(20,390)	36	-	0%	38.00	2.00
2012	(224,702)	200,468	(24,234)	36	-	0%	39.31	3.31
2013	(212,951)	200,642	(12,309)	37	1.00	3%	40.66	3.66
2014	(210,530)	195,826	(14,704)	37	-	0%	42.06	5.06
2015	TBD	TBD	TBD	37	-	0%	43.51	6.51
2016	TBD	TBD	TBD	45	8.00	22%	45.01	0.01

(Note: Operating/(Loss) does not include capital purchases and principal/interest on long-term debt or tax revenues received.)

Usage - Gallons		Monthly Rate Per Equivalent Residential Unit (ERU) 2004 Through 2007	2008 Through 2009	2010 Through 2012	2013 Through Present	$8 Rate Adjustment
-	7,999	$ 30	$ 33	$ 36	$ 37	$ 45
8,000	15,999	$ 60	$ 66	$ 72	$ 74	$ ~~82~~ 90
16,000	23,999	$ 90	$ 99	$ 108	$ 111	$ ~~119~~ 135
24,000	31,999	$ 120	$ 132	$ 144	$ 148	$ 156
32,000	39,999	$ 150	$ 165	$ 180	$ 185	$ 193
40,000	47,999	$ 180	$ 198	$ 216	$ 222	$ 230
48,000	55,999	$ 210	$ 231	$ 252	$ 259	$ 267
56,000	63,999	$ 240	$ 264	$ 288	$ 296	$ 304
64,000	71,999	$ 270	$ 297	$ 324	$ 333	$ 341
72,000	79,999	$ 300	$ 330	$ 360	$ 370	$ 378
80,000	87,999	$ 330	$ 363	$ 396	$ 407	$ 415
88,000	95,999	$ 360	$ 396	$ 432	$ 444	$ 452
96,000	103,999	$ 390	$ 429	$ 468	$ 481	$ 489
104,000	111,999	$ 420	$ 462	$ 504	$ 518	$ 526
112,000	119,999	$ 450	$ 495	$ 540	$ 555	$ 563
120,000	127,999	$ 480	$ 528	$ 576	$ 592	$ 600
128,000	135,999	$ 510	$ 561	$ 612	$ 629	$ 637
136,000	143,999	$ 540	$ 594	$ 648	$ 666	$ 674
144,000	151,999	$ 570	$ 627	$ 684	$ 703	$ 711
152,000	159,999	$ 600	$ 660	$ 720	$ 740	$ 748
160,000	167,999	$ 630	$ 693	$ 756	$ 777	$ 785
168,000	175,999	$ 660	$ 726	$ 792	$ 814	$ 822
176,000	183,999	$ 690	$ 759	$ 828	$ 851	$ 859
184,000	191,999	$ 720	$ 792	$ 864	$ 888	$ 896
192,000	199,999	$ 750	$ 825	$ 900	$ 925	$ 933

City of Crosslake
Sewer Rate Study
Updated for 2015 Results

Year	Operating Income/ (Loss)	Depreciation	Operating Margin (Loss)	Sewer $ Rate/ERU	$ Rate Change	% Rate Change	Example Rate Adjustment	
							3.44%	Change
2004	(145,600)	90,381	(55,219)	30	-	0%	-	-
2005	(258,418)	180,819	(77,599)	30	-	0%	31.03	1.03
2006	(241,986)	182,500	(59,486)	30	-	0%	32.10	2.10
2007	(217,046)	186,882	(30,164)	33	3.00	10%	33.20	0.20
2008	(261,105)	190,105	(71,000)	33	-	0%	34.34	1.34
2009	(224,244)	194,788	(29,456)	33	-	0%	35.52	2.52
2010	(201,993)	197,892	(4,101)	36	3.00	9%	36.74	0.74
2011	(220,236)	199,846	(20,390)	36	-	0%	38.00	2.00
2012	(224,702)	200,468	(24,234)	36	-	0%	39.31	3.31
2013	(212,951)	200,642	(12,309)	37	1.00	3%	40.66	3.66
2014	(210,530)	195,826	(14,704)	37	-	0%	42.06	5.06
2015	(234,989)	198,447	(36,542)	37	-	0%	43.51	6.51
2016	TBD	TBD	TBD	45	8.00	22%	45.01	0.01

(Note: Operating/(Loss) does not include capital purchases and principal/interest on long-term debt or tax revenues received.)

Usage - Gallons		Monthly Rate Per Equivalent Residential Unit (ERU) 2004 Through 2007	2008 Through 2009	2010 Through 2012	2013 Through Present	$8 Rate Adjustment
-	7,999	$ 30	$ 33	$ 36	$ 37	$ 45
8,000	15,999	$ 60	$ 66	$ 72	$ 74	$ 90
16,000	23,999	$ 90	$ 99	$ 108	$ 111	$ 135
24,000	31,999	$ 120	$ 132	$ 144	$ 148	$ 180
32,000	39,999	$ 150	$ 165	$ 180	$ 185	$ 225
40,000	47,999	$ 180	$ 198	$ 216	$ 222	$ 270
48,000	55,999	$ 210	$ 231	$ 252	$ 259	$ 315
56,000	63,999	$ 240	$ 264	$ 288	$ 296	$ 360
64,000	71,999	$ 270	$ 297	$ 324	$ 333	$ 405
72,000	79,999	$ 300	$ 330	$ 360	$ 370	$ 450
80,000	87,999	$ 330	$ 363	$ 396	$ 407	$ 495
88,000	95,999	$ 360	$ 396	$ 432	$ 444	$ 540
96,000	103,999	$ 390	$ 429	$ 468	$ 481	$ 585
104,000	111,999	$ 420	$ 462	$ 504	$ 518	$ 630
112,000	119,999	$ 450	$ 495	$ 540	$ 555	$ 675
120,000	127,999	$ 480	$ 528	$ 576	$ 592	$ 720
128,000	135,999	$ 510	$ 561	$ 612	$ 629	$ 765
136,000	143,999	$ 540	$ 594	$ 648	$ 666	$ 810
144,000	151,999	$ 570	$ 627	$ 684	$ 703	$ 855
152,000	159,999	$ 600	$ 660	$ 720	$ 740	$ 900
160,000	167,999	$ 630	$ 693	$ 756	$ 777	$ 945
168,000	175,999	$ 660	$ 726	$ 792	$ 814	$ 990
176,000	183,999	$ 690	$ 759	$ 828	$ 851	$ 1,035
184,000	191,999	$ 720	$ 792	$ 864	$ 888	$ 1,080
192,000	199,999	$ 750	$ 825	$ 900	$ 925	$ 1,125

City of Crosslake
Sewer Rate Study
Updated for 2015 Results

Year	Operating Income/ (Loss)	Depreciation	Operating Margin	Sewer $ Rate/ERU	$ Rate Change	% Rate Change	Example Rate Adjustment 3.00%	Change
2004	(145,600)	90,381	(55,219)	30	-	0%	-	-
2005	(258,418)	180,819	(77,599)	30	-	0%	30.90	0.90
2006	(241,986)	182,500	(59,486)	30	-	0%	31.83	1.83
2007	(217,046)	186,882	(30,164)	33	3.00	10%	32.78	(0.22)
2008	(261,105)	190,105	(71,000)	33	-	0%	33.76	0.76
2009	(224,244)	194,788	(29,456)	33	-	0%	34.77	1.77
2010	(201,993)	197,892	(4,101)	36	3.00	9%	35.81	(0.19)
2011	(220,236)	199,846	(20,390)	36	-	0%	36.88	0.88
2012	(224,702)	200,468	(24,234)	36	-	0%	37.99	1.99
2013	(212,951)	200,642	(12,309)	37	1.00	3%	39.13	2.13
2014	(210,530)	195,826	(14,704)	37	-	0%	40.30	3.30
2015	(234,989)	198,447	(36,542)	**37**	-	0%	41.51	4.51
2016	TBD	TBD	TBD	**42**	**5.00**	14%	42.76	0.76

(Note: Operating/(Loss) does not include capital purchases and principal/interest on long-term debt or tax revenues received.)

Usage - Gallons		Monthly Rate Per ERU: 2004 Through 2007	2008 Through 2009	2010 Through 2012	2013 Through Present	Proposed $5 Rate Adjustment
-	7,999	$ 30	$ 33	$ 36	$ 37	$ 42
8,000	15,999	$ 60	$ 66	$ 72	$ 74	$ 84
16,000	23,999	$ 90	$ 99	$ 108	$ 111	$ 126
24,000	31,999	$ 120	$ 132	$ 144	$ 148	$ 168
32,000	39,999	$ 150	$ 165	$ 180	$ 185	$ 210
40,000	47,999	$ 180	$ 198	$ 216	$ 222	$ 252
48,000	55,999	$ 210	$ 231	$ 252	$ 259	$ 294
56,000	63,999	$ 240	$ 264	$ 288	$ 296	$ 336
64,000	71,999	$ 270	$ 297	$ 324	$ 333	$ 378
72,000	79,999	$ 300	$ 330	$ 360	$ 370	$ 420
80,000	87,999	$ 330	$ 363	$ 396	$ 407	$ 462
88,000	95,999	$ 360	$ 396	$ 432	$ 444	$ 504
96,000	103,999	$ 390	$ 429	$ 468	$ 481	$ 546
104,000	111,999	$ 420	$ 462	$ 504	$ 518	$ 588
112,000	119,999	$ 450	$ 495	$ 540	$ 555	$ 630
120,000	127,999	$ 480	$ 528	$ 576	$ 592	$ 672
128,000	135,999	$ 510	$ 561	$ 612	$ 629	$ 714
136,000	143,999	$ 540	$ 594	$ 648	$ 666	$ 756
144,000	151,999	$ 570	$ 627	$ 684	$ 703	$ 798
152,000	159,999	$ 600	$ 660	$ 720	$ 740	$ 840
160,000	167,999	$ 630	$ 693	$ 756	$ 777	$ 882
168,000	175,999	$ 660	$ 726	$ 792	$ 814	$ 924
176,000	183,999	$ 690	$ 759	$ 828	$ 851	$ 966
184,000	191,999	$ 720	$ 792	$ 864	$ 888	$ 1,008
192,000	199,999	$ 750	$ 825	$ 900	$ 925	$ 1,050

5.b.ii

Mike Lyonais

From: Mike Lyonais <mlyonais@crosslake.net>
Sent: Tuesday, October 11, 2016 3:40 PM
To: 'Reedy, Mary L.'
Subject: RE: Engagement Letter
Attachments: 2016 Signed Engagement Letter - City.pdf

Mary –

Engagement Letter:
The attached file contains the signed engagement letter – let me know what you are thinking about audit timing...similar to last year?

Utility Fund Restricted Cash:
I have done some checking and research on the cash balances in the Utility Fund.

First...some background –

2002-2004: It took until around the end of 2004 until this transaction got to "materially fairly stated".

2002: Crosslake Communications transferred $2,500,000 in cash to get the sewer project started.

2003: City issued two bonds as follows:

- $2,870,000 G.O. Disposal System Bonds Series 2003A
  - Principal and Interest Repayment is 100% Tax Levy
  - Bonds were refunded in 2012 and a portion is still outstanding

- $1,055,000 G. O. Disposal System Bonds Series 2003B
  - Principal and Interest Repayment was 100% Connection Charges
    - Bonds were paid off in 2008

Roughly $1,488K of connection charges are associated with the "original" identified connections. Additional properties hooked up after the system was up and running. (The total P & I of the Series 2003B paid was about was about $1.2M.) What it looks like occurred is periodically and not consistent at all, the City "transferred" on paper, connection charges to supplement non-debt related activities.

What looks like was reported in audit reports going all the way back to inception, is since operations were running at a deficit, the accumulated connection charges were used to offset any negative operating cash deficits. (Which in numerous cases was different than the amount "transferred" on paper.)

Since we know the 2003A and 2012A Bond issues are serviced entirely by tax levy, we know what was collected in terms of cash each year (as reported on the cash flow statements), we know what we paid in terms of principal, interest and fiscal charges and we know what was levied....it was pretty easy to calculate what the cash balance restricted for debt service only should be – right? So, now I have a reconciled restricted cash balance for servicing the outstanding bond issue.

The remaining cash, net of any deficit operating cash, can be used for non-debt activities. In our case, we will more likely than not, exhaust the accumulated connection charges by the end of 2017 to fund capital improvements at which time, we will need to transfer funds from our General Fund Budget to subsidize non-debt activities. We cannot use our cash restricted for debt service to fund capital items. The D/S portion will come out fine as we should end up in a surplus position and may be able to reduce the D/S levy at some point. (The City levied 105% of the P & I payable each year and has collected 99% of what was levied. So, at that rate, we are accumulating more cash that what we need to service the bonds each year.)

I have all the supporting w/p's to support the recalculated debt service portion for your review once your team is up here doing the audit. Let me know what you think.

Regards,

Mike L.

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

From: Reedy, Mary L. [mailto:Mary.Reedy@claconnect.com]
Sent: Sunday, September 18, 2016 9:46 AM
To: Michael R. Lyonais <mlyonais@crosslake.net>
Subject: Engagement Letter

Mike,
Attached is the engagement letter for the upcoming year. Please let me know if you have questions.

Also, I looked into the restricted cash. It looks like we have it documented as tax levy and the connection charges. So as long as you can prove that the remainder is not tax levy for the debt service portion then I am thinking that you can use the money. I also wonder if the connection charges were for the debt payments, or were they for improvements. That might be something that we need to document as well. But from what I can tell, it doesn't look like the City has a debt covenant that would be restricting those monies.

Mary

Mary Reedy, CPA, CGFM, Principal
State and Local Government, CliftonLarsonAllen LLP

Direct 218-825-2972
mary.reedy@CLAconnect.com

Main 218-828-0100 x12972, Fax 218-828-9503
14275 Golf Course Drive Ste 300, PO Box 648, Brainerd, MN 56401
CLAconnect.com

5.b.iii

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	COMMUNICATIONS	SEWER	TOTALS
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and Cash Equivalents	$ 452,743	-	$ 452,743
Receivables			
Accounts	88,522	21,868	110,390
Accrued Interest	3,193	-	3,193
Taxes	-	4,863	4,863
Connection Charges	-	425	425
Materials and Supplies	54,185	-	54,185
Prepayments	43,967	2,850	46,817
Total Current Assets	642,610	30,006	672,616
NONCURRENT ASSETS			
Investments, including Board Designated	1,014,910	-	1,014,910
Taxes Receivable	-	4,053	4,053
Restricted Assets			
Cash and Cash Equivalents	248,500	469,455	717,955
Investments	53,262	-	53,262
Other Investments	57,075	-	57,075
Capital Assets			
Land	6,654	8,713	15,367
Building and Improvements	10,206,587	3,696,912	13,903,499
Machinery and Equipment	5,927,352	279,028	6,206,380
Sanitary Sewers	-	3,080,700	3,080,700
Construction-in-Progress	52,553	-	52,553
Subtotal Capital Assets	16,193,146	7,065,353	23,258,499
Less: Accumulated Depreciation	(10,728,069)	(2,245,466)	(12,973,535)
Net Capital Assets	5,465,077	4,819,887	10,284,964
Total Noncurrent Assets	6,838,824	5,293,395	12,132,219
Total Assets	7,481,434	5,323,401	12,804,835
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related	67,808	3,593	71,401
Loss on Refunding	19,876	-	19,876
Total Deferred Outflows of Resources	87,684	3,593	91,277
Total Assets and Deferred Outflows of Resources	$ 7,569,118	$ 5,326,994	$ 12,896,112

See accompanying Notes to Financial Statements.

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	COMMUNICATIONS	SEWER	TOTALS
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	$ 160,982	$ 3,659	$ 164,641
Salaries and Wages Payable	-	983	983
Advance Payments	24,666	-	24,666
Customer Deposits	61,145	411	61,556
Accrued Compensated Absences	-	6,783	6,783
Bonds Payable	335,000	-	335,000
Total Current Liabilities	581,793	11,836	593,629
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS			
Accrued Interest Payable	-	15,094	15,094
Revenue Bonds Payable	-	170,000	170,000
Total Current Liabilities Payable from Restricted Assets	-	185,094	185,094
LONG-TERM LIABILITIES			
Bonds Payable (Net of Unamortized Bond Discounts)	1,795,000	1,533,159	3,328,159
Net Pension Liability	513,069	27,364	540,433
Accrued Compensated Absences	-	20,904	20,904
Other Postemployment Benefits Payable	138,729	9,871	148,600
Total Long-Term Liabilities	2,446,798	1,591,298	4,038,096
DEFERRED INFLOWS OF RESOURCES			
Pension Related	180,884	9,187	190,071
Total Liabilities and Deferred Inflows of Resources	3,209,475	1,797,415	5,006,890
NET POSITION			
Net Investment in Capital Assets	3,335,077	3,116,728	6,451,805
Restricted For:			
Debt Service	53,262	454,361	507,623
Revenue Bond Reserve	248,500	-	248,500
Unrestricted	722,804	(41,510)	681,294
Total Net Position	$ 4,359,643	$ 3,529,579	$ 7,889,222

5.b.iv

City of Crosslake
2016 Summary Budget (12/14/2015 Version)

Description	Total - All Funds	(101)/(401) General Fund	(301) Debt Service Fund	(405) TIF Fund	(502) EDA Operating Fund	(503) EDA Revolving Loan Fund	(601) Sewer Operating	(651) Sewer Restricted Sinking Fund
Revenues								
General Levy	**2,852,038**	2,839,538	-	-	12,500	-	-	-
D/S Levy	**496,839**	127,620	148,219	-	-	-	-	221,000
Tax Increments	**12,000**	-	-	12,000	-	-	-	-
Sewer Charges for Services	**237,060**	-	-	-	-	-	237,060	-
Special Assessments	**32,393**	3,874	28,519	-	-	-	-	-
County Payment Joint Facility	**112,467**	112,467	-	-	-	-	-	-
Crosslake Communications	**-**	-	-	-	-	-	-	-
Other Revenues	**431,688**	419,029	1,000	-	-	7,659	2,000	2,000
Total Revenues (Estimated)	**4,174,485**	**3,502,528**	**177,738**	**12,000**	**12,500**	**7,659**	**239,060**	**223,000**
Expenditures								
Operating Expenditures	**2,951,572**	2,501,347	-	11,500	12,500	1,000	425,225	-
Debt Service	**591,546**	215,224	174,975	-	-	-	-	201,347
Capital Outlay	**903,500**	629,700	-	-	-	-	273,800	-
Total Expenditures (Estimated)	**4,446,618**	**3,346,271**	**174,975**	**11,500**	**12,500**	**1,000**	**699,025**	**201,347**
Revenues Over (Under) Expenditures	**(272,133)**	**156,257**	**2,763**	**500**	**-**	**6,659**	**(459,965)**	**21,653**
Transfer CY Levy $'s to Fund Sewer Improvements	**-**	(259,965)	-	-	-	-	259,965	-
Adjustments: (For Budget Use Only)								
Add:								
Depreciation Included Above	**200,000**	-	-	-	-	-	200,000	-
Sewer Connection Charges (Estimate)	**425**	-	-	-	-	-	-	425
Existing Cash on Hand (Prepaid Specials)	**-**	-		-	-	-	-	-
Use of Existing Cash From Prior Year(s)	**103,708**	103,708	-		-	-		-
Less:								
Net Increase in Cash	**(31,999)**	-	(2,763)	(500)	-	(6,659)	-	(22,078)
Existing Sewer Fund Cash on Hand - DS	**-**	-	-	-	-	-	-	-
Set-Aside: Assumed to be used to establish new Capital Equipment/Projects Fund	**0**	0	-	-	-	-	-	-
Adjusted Revenues Over (Under) Expenditures	**0**	-	-	-	-	-	-	-

2015 Pay 2016 Levy Assumptions:	
General Levy	**2,852,038**
D/S Levy	**496,839**
Subtotal	**3,348,877**
Prior Year Total Levy	**2,912,000**
Increase From Prior Year	**436,877**

New Items for 2016:	**Change From 2015**	
EDA Levy	**12,500**	**0.43%**
Replace Allowable Transfer From Crosslake Communications	**293,938**	**10.09%**
Operating Levy Adjustment For Pay 2016	**130,439**	**4.48%**
Increase From Prior Year	**436,877**	**15.00%**
	-	

Motion:

Approve the 2016 City Revenue and Expenditure Budget as noted.

5.b.V

City of Crosslake
Sewer Project Summary (Based on WSN Study from April 2016)

	Improvement Description	Total Estimate	Year 1 - 2016	Year 2 - 2017	Year 3 - 2018	Year 4 and Thereafter	Check
A1	Control Building Addition	55,000	55,000				Ok
A2	SCADA System	183,500		183,500			Ok
B1	Grit Aeration Blower Replacement	17,000				17,000	Ok
B2	Overhead Door Hardware Upgrade	2,500				2,500	Ok
B3	Lakeside Control Panel Upgrade	13,500		13,500			Ok
B4	Influent Flow Meter Replacement	5,500	5,500				Ok
B5	Splitter Box Modifications	9,500				9,500	Ok
C1	Brush Aerator Guard Replacement	22,000				22,000	Ok
C2	Denitrification Process	250,000				250,000	Ok
D1	Final Clarifier Metal Panel Ceiling	26,000			26,000		Ok
D2	Clarifier Skirts and Skimmer Replacement	45,000			45,000	-	Ok
D3	Chemical Feed Feed Equipment Flow Pacing	4,000		4,000			Ok
D4	Scum Pit Modifications	32,000				32,000	Ok
E1	Wet Well Pressure Transducer	2,500		2,500			Ok
E2	Sump Pump Discharge Line Relocation	2,000		2,000			Ok
F1	RAS/WAS Flow Meter Replacement	7,000	7,000		7,000	(7,000)	Ok
F2	RAS/WAS Pump and Piping Replacement	75,000	75,000				Ok
G1	Aeration Tank Modifications	51,300	51,300				Ok
G2	Bio Solids Holding Tank (USACE)	32,000			32,000		Ok
H1	Final Meter Modifications	100,000				100,000	Ok
J1	Electric Generator Replacement	60,000			60,000		Ok
J2	Existing Electrical Generator Optimization ?	-			40,000	(40,000)	Ok
		995,300	193,800	205,500	210,000	386,000	Ok
	Improvements Per WSN Summary	995,300	193,800	205,500	210,000	386,000	Ok
		Ok	Ok	Ok	Ok	Ok	
	Cash Expenditures to Date 9/30/2016	56,198.00	56,198.00	-	-	-	Ok
	Remainder	939,102.00	137,602.00	205,500.00	210,000.00	386,000.00	Ok

5.b.vi

City of Crosslake
Debt Service Cash
General Obligation Disposal System Bonds, Series 2003A
(Refunded with Series 2012A Bonds)

Debt Service Cash Summary:		
Cash Balance - January 1, 2003		$ -
2003 Capitalized Interest From Bond Proceeds		71,042.40
Cash Receipts 2004 through 2015:		
Property Taxes		2,571,734.16
Homestead Credit Allocations		3,423.15
Cash Disbursements 2004 through 2015:		
Principal Payments		(1,265,000.00)
Interest Payments		(1,090,782.40)
Fiscal Agent Fees		(3,599.25)
Debt Service Cash Balance - December 31, 2015		**$ 286,818.06**
2016 Activity		
2003 Disposal System Levy	29-Jan-16	4,863.17
2003 Disposal System Levy	29-Jun-16	85,383.09
2003 Disposal System Levy	01-Aug-16	37,956.57
		128,202.83
Fiscal Agent s Fees	22-Jan-16	(242.55)
Interest	22-Jan-16	(18,152.50)
Principal	22-Jan-16	(170,000.00)
Interest	25-Jul-16	(16,452.50)
		(204,847.55)
Debt Service Cash Balance - 9/30/2016		***210,173.34***

9/30/2016 Estimate/Projection:	
Total Utility Fund Cash (Operating, Connection, D/S)	**264,868.21**
Less Cash Restricted For Debt Service (Above)	(210,173.34)
Utility Fund Cash Available for Operations/Capital Improvements	54,694.87
Estimated Cash Outlays for Capital Improvements through 12/31	(164,950.00)
2016 Cash Budgeted for Transfer to Sewer Fund	259,965.00
Remainder - Assumes operations are cash neutral	149,709.87

5.c.i

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2015

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
REVENUES			
Taxes	$ 2,556,754	$ 2,576,465	$ 19,711
Licenses and Permits	50,200	68,160	17,960
Intergovernmental	93,679	178,131	84,452
Charges for Services	321,984	370,511	48,527
Fines and Forfeits	17,600	27,646	10,046
Special Assessments	5,423	7,842	2,419
Interest	3,500	4,248	748
Contributions and Donations	13,000	90,083	77,083
Miscellaneous	27,550	67,019	39,469
Total Revenues	3,089,690	3,390,105	300,415
EXPENDITURES			
Current			
General Government			
Mayor and Council	31,110	28,468	(2,642)
Administration	241,234	231,431	(9,803)
Elections	-	10	10
Audit and Legal	52,000	42,997	(9,003)
Planning and Zoning	223,834	210,484	(13,350)
Other General Government	161,817	146,894	(14,923)
Total General Government	709,995	660,284	(49,711)
Public Safety			
Police	537,739	557,034	19,295
Fire Protection	105,545	127,088	21,543
Total Public Safety	643,284	684,122	40,838
Public Works			
Engineering	25,000	8,258	(16,742)
Public Way Maintenance	468,752	454,556	(14,196)
Total Public Works	493,752	462,814	(30,938)
Culture and Recreation			
Library	58,135	67,947	9,812
Recreation	367,357	364,000	(3,357)
Total Culture and Recreation	425,492	431,947	6,455
Miscellaneous			
Recycling	34,780	32,465	(2,315)
Firemen's Relief Association	49,000	55,520	6,520
Cemetery	2,000	2,444	444
Total Miscellaneous	85,780	90,429	4,649
Debt Service			
Principal	199,978	196,096	(3,882)
Interest and Fiscal Charges	35,568	35,381	(187)
Bond Issue Costs	-	2,500	2,500
Total Debt Service	235,546	233,977	(1,569)
Capital Outlay			
Capital Improvements and Equipment	462,619	1,194,617	731,998
Total Expenditures	3,056,468	3,758,190	701,722

See accompanying Notes to the Required Supplementary Information.

CITY OF CROSSLAKE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2015

	BUDGET ORIGINAL AND FINAL	ACTUAL	VARIANCE WITH BUDGET OVER (UNDER)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 33,222	$ (368,085)	$ (401,307)
OTHER FINANCING SOURCES (USES)			
Transfers In	276,000	288,752	12,752
Issuance of GO Equipment Certificates	-	552,368	552,368
Capital Lease Proceeds	28,800	8,790	(20,010)
Proceeds from Sale of Capital Assets	-	179,054	179,054
Total Other Financing Sources (Uses)	304,800	1,028,964	724,164
NET CHANGE IN FUND BALANCE	$ 338,022	660,879	$ 322,857
Fund Balance - Beginning of Year		2,044,084	
FUND BALANCE - END OF YEAR		$ 2,704,963	

$103,708 used in 2016 to fund sewer project

See accompanying Notes to the Required Supplementary Information.

5.d.

City of Crosslake
2015 Summary Budget -12/22/2014

Description	Total - All Funds	(101)/(401) General Fund	(301) Debt Service Fund	(405) TIF Fund	(502) EDA Operating Fund	(503) EDA Revolving Loan Fund	(601) Sewer Operating	(651) Sewer Restricted Sinking Fund
Revenues								
General Levy	**2,407,616**	2,407,616	-	-	-	-	-	-
D/S Levy	**504,384**	146,638	136,746	-	-	-	-	221,000
Tax Increments	**13,000**	-	-	13,000	-	-	-	-
Sewer Charges for Services	**195,000**	-	-	-	-	-	195,000	-
Special Assessments	**35,878**	5,424	30,455	-	-	-	-	-
County Payment Joint Facility	**110,983**	110,983	-	-	-	-	-	-
Crosslake Communications	**276,000**	276,000	-	-	-	-	-	-
Other Revenues	**461,612**	447,829	1,000	-	-	8,783	2,000	2,000
Total Revenues (Estimated)	**4,004,473**	**3,394,490**	**168,201**	**13,000**	**-**	**8,783**	**197,000**	**223,000**
Expenditures								
Operating Expenditures	**2,805,161**	2,361,400	-	13,000	10,000	1,000	419,760	-
Debt Service	**750,170**	232,449	296,130	-	-	-	-	221,591
Capital Outlay	**534,922**	462,619	-	-	-	-	72,302	-
Total Expenditures (Estimated)	**4,090,252**	**3,056,468**	**296,130**	**13,000**	**10,000**	**1,000**	**492,063**	**221,591**
Revenues Over (Under) Expenditures	**(85,779)**	**338,021**	**(127,929)**	**-**	**(10,000)**	**7,783**	**(295,063)**	**1,409**
Adjustments: (For Budget Use Only)								
Add:								
Depreciation Included Above	**200,000**	-	-	-	-	-	200,000	-
Sewer Connection Charges (Estimate)	**6,031**	-	-	-	-	-	-	6,031
Existing Cash on Hand (Prepaid Specials)	**127,929**	-	127,929	-	-	-	-	-
Use of Existing Reserves	**105,063**	-	-	-	10,000	-	95,063	-
Less:								
Net Increase in Revolving Loan Fund Cash	**(7,783)**	-	-	-	-	(7,783)	-	-
~~Future Debt Service~~	~~**(7,439)**~~	~~-~~	-	-	-	-	-	(7,439)
Set-Aside: Assumed to be used to establish new Capital Equipment/Projects Fund	**(338,021)**	(338,021)	-	-	-	-	-	-
Adjusted Revenues Over (Under) Expenditures	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

2014 Pay 2015 Levy Assumptions:	
General Levy	**2,407,616**
D/S Levy	**504,384**
Subtotal	**2,912,000**
Prior Year Total Levy	**2,800,000**
Increase From Prior Year	**112,000**
New Items for 2015:	
Increase Levy 4.00%	**112,000**
	0
Increase From Prior Year	**112,000**
	0

Motion Required:
Approve 2015 City Revenue Budget Totaling $4,004,473 and 2015 Expenditure Budget Totaling $4,090,252.

THIS IS SCHEDULED FOR PUBLICATION ON NOVEMBER 1ST

6.d.

ORDINANCE NO. _____,
AN ORDINANCE REGARDING PUBLIC LAKE ACCESS
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. Section 32-36 is hereby amended as follows:

- **Sec. 32-36. - Platted public rights-of-way to public waters.**

(a) There are various public rights-of-way that lead to the water within the city which have been dedicated to the public through the approval of plats or dedicated to the public through use and maintenance by the city. The city views these areas as green space, with use of these areas controlled by the city.

(b) The removal, maintenance or planting of any trees, vegetation or soils is prohibited.

(c) Structures, equipment or storage of personal property of any sort on, above or below ground is prohibited in these areas.

(d) Access to private property may be allowed over these access areas if alternative means of ingress and egress is not possible and the appropriate permit is first approved by the planning and zoning department. Impervious driveways are not permitted on these access areas unless authorized by the city council.

(e) All regulations contained in the city open zoning district shall apply to these areas.

(f) Structures on adjacent lots shall be set back a minimum of ten feet from the side lot lines and are subject to the respective zoning district standards.

(g) Watercraft may be launched or removed only at accesses designated for such use. No watercraft may be operated in a designated swimming area

(h) No person shall leave, store or moor on or directly in front of any public access any watercraft after such person has left the lake area or cause such watercraft to remain on the access site overnight.

(i) Motorized use of accesses shall be permitted for winter recreational purposes.

(j) Storage or placement of debris, leaves, grass clippings or brush is prohibited.

(k) Watercraft may be launched by vehicle and trailer at these accesses: Robert Street, Ginseng Patch, East Shore Park Street, and Ivy Trail. The following rules shall apply at each of these four accesses:

1) No parking shall be allowed within the platted lake access unless specifically allowed and no parking shall be permitted within 200 feet along the adjacent streets.

2) Each access shall have signage alerting the public of the necessary steps required to help prevent the spread of aquatic invasive species. Any trailer used to launch a boat at one of these accesses must have a current sticker which confirms that the trailer owner has received an annual permit to use these accesses for boat launching. Said permits are available at city hall; fees and application requirements shall also be available at city hall.

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 __________, 2016.

____
Stephen Roe
Its Mayor

ATTEST:

____
Charlene Nelson
City Clerk

Published on ________________.

THIS DOCUMENT DRAFTED BY:

J. Brad Person
Breen & Person
Box 472
Brainerd, MN 56401