

CITY OF CROSSLAKE
SPECIAL COUNCIL BUDGET MEETING
2022 TAX LEVY COLLECTIBLE IN 2023
WEDNESDAY SEPTEMBER 28, 2022
4:00 P.M. – CITY HALL

1. Call to Order
2. 2022 Road Projects Special Assessments and Impact on Bonding
Council Action/Motion
3. Follow Up on New Project Funding (Some Good News From Last Budget Meeting)
Council Action Motion
4. Budget Packet
Council Action Motion
5. Other Budget Questions and Next Steps
6. Adjourn

Memorandum of Understanding Amendment 1

This Memorandum of Understanding is entered into on the ____ day of _____, 22____ by and between the City of Crosslake and the Crow Wing Soil and Water Conservation District (SWCD),

WHEREAS, stormwater management and erosion and sediment control are a priority concerns under the Crow Wing County Local Comprehensive Water Plan.

WHEREAS, SWCD successfully received a Board of Water and Soil Resources (BWSR) Clean Water Fund Grant in the amount of \$315,000 to install five bioretention areas along County State Aid Highway (CSAH) 66 adjacent existing Crow Wing County (CWC) Highway curb gutter and catch basins. The grant requires a minimum of 25 percent match of cash or in-kind contributions and,

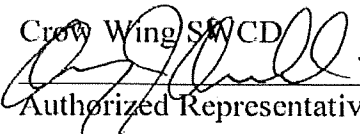
WHEREAS, City has agreed to manage the installation and construction oversight a of the stormwater treatment system. Individual property owners will be required to complete annual maintenance of the stormwater system for a minimum of 10 years. Property owners will be required to sign a 10-year maintenance agreement with the Crow Wing SWCD.

WHEREAS, CWC is the road authority for CSAH 66 and currently owns and maintains stormwater system facilities in the CSAH 66 right-of-way. The stormwater treatment system to be installed and maintained by City will utilize County's existing stormwater system facilities. CWC will continue to own and maintain its current stormwater system facilities, and any future rehabilitation of the existing pipes and structures shall be the responsibility of the County and City as defined in the County Cost Sharing Agreement approved by the County Board on November 12, 2013.

NOW THEREFORE, Crow Wing SWCD and the City of Crosslake (City) hereby agree to amend the March 17, 2021, Memorandum of Understanding:

To authorize an additional \$135,000 to the City of Crosslake for the Construction of the three rain garden projects for the contractor expenses and project additional expenses (\$100,000 from Minnesota Pollution Control Agency 319 Whitefish Chain Grant and \$35,000 from existing BWSR Clean Water Fund Grant).

IN WITNESS WHEREOF, the parties hereto have signed their respective names on the date first above written.

Crow Wing SWCD

Authorized Representative

City of Crosslake

Authorized Representative

Date 9-21-22

Date _____

Printed Name:

Printed Name:



City of Crosslake

Public Information Meeting – Council Workshop
2022 Tax Levy Collectible in 2023
2023 Budget

Wednesday, September 28, 2022
City Hall
13888 Daggett Bay Road
Crosslake, MN 56442

Table of Contents

Page(s)

1	Budget Assumptions/Definitions
2 - 5	Latest Model for G.O. Bonds – Series 2022A
6 - 8	Pay 2022 Tax Rate - From Crow Wing County
9	City Calculations – Estimated Tax Rates
10	Pay 2023 Tax Levies – Proposed and Alternate
11	2023 Summary Budget – “Unloaded”
12	2023 Summary Budget – “Fully Loaded”
13	Reconciliation Between Budget Models
14	Revenues - Summary
15	Expenditures - Summary
16 – 24	Capital Outlay – Budget vs. Actual
25 - 28	Revenues - Detail
29 - 40	Expenditures – Detail
41	Sewer Department Expenditures Detail

BU 2023: 09.28.2022 PRELIMINARY BUDGET DRAFT
City of Crosslake
2023 Budget Assumptions
9/28/2022

Page 1 of 41

Previous Budget Meeting(s):

- 1 ~~Workshop Meeting—August 8, 2022 1:00 P.M. (Monday)~~
- 2 ~~Workshop Meeting—August 29, 2022 3:00 P.M. (Monday)~~
- 3 ~~Workshop Meeting—September 7, 2022 3:00 P.M. (Wednesday)~~
- 4 ~~Set Preliminary Levy—September 19, 2022 No Set—Additional Meeting Set for September 28, 2022~~
- 5 **Set Preliminary Levy - September 28, 2022 - Must Set the Preliminary Levy at this Meeting**
- 6 **Truth In Taxation Meeting and Final Levy Certification - December 12, 2022 6:00 PM.**

Revenue Assumptions:

- Levy

- Levy challenges.

Estimated Market Values have seen a sharp increase over prior year - impacts tax rates.

Pay 2023 Levies assume latest model will be used for new debt levies.

Separate Summary Models for Fully Loaded vs Unloaded Budgets

"Fully Loaded" includes: Adjustment for Full-Time Fire Chief and related expenditures, including replacement vehicle for Fire Chief, and also includes full funding for Road Projects and replacing a fire truck. Also includes staff split between PD and Fire.

"Unloaded" Summary removes the loaded items previously noted.

- Sewer Rate Adjustment

- Base sewer rate adjustment of \$0 over 2022. A rate adjustment should be considered.

Expenditure(s) Assumptions:

- Operating Expenditures vs. Non-Operating Expenditures

- Salaries/Benefits:

- Adjustments in accordance/consistent with applicable union contract
- Estimated rate adjustments for all insurances reflected in both models
- Staffing level(s) - previous discussion on fully loaded vs unloaded summaries.

- Capital Expenditures

- Projects funded with a combination of debt, cash, and special assessments.
- Status of Capital Projects

Other Discussion Items(s):

- Council Direction

PRELIMINARY
Improvement Portion

City of Crosslake, Minnesota

\$820,000
General Obligation Bonds, Series 2022A

Uses of Funds

Road Improvement Project (Wildwin Ranch Drive, Birch Narrows, Rushmo	800,000.00
Sewer Extension	-
Sewer Clarifiers	-
New Firetruck	-

Total Project Costs

Underwriter's Discount Allowance	800,000.00
Unused Underwriter's Discount Allowance	10,250.00
Share of Issuance Costs	9,750.00
Bond Counsel	-
Pay Agent/Registrar	-
Printing & Misc	-
Rating Agency	-
Capitalized Interest	-
CIP Plan Process	-
Rounding	-
	<u>820,000.00</u>

Sources of Funds

Bond Issue	820,000.00
City Contribution	-
	<u>820,000.00</u>

Payment Schedule & Cashflow

12-Month Period ending	Payment Schedule			Interest	Payment Total	plus 5% Coverage
	Principal	Interest Rate				
11/1/2022						
2/1/2024	35,000	3.200%	38,122	73,122	76,778	
2/1/2025	45,000	3.250%	29,378	74,378	78,096	
2/1/2026	45,000	3.300%	27,915	72,915	76,561	
2/1/2027	50,000	3.350%	26,430	76,430	80,252	
2/1/2028	50,000	3.400%	24,755	74,755	78,493	
2/1/2029	50,000	3.450%	23,055	73,055	76,708	
2/1/2030	55,000	3.500%	21,330	76,330	80,147	
2/1/2031	55,000	3.600%	19,405	74,405	78,125	
2/1/2032	55,000	3.700%	17,425	72,425	76,046	
2/1/2033	60,000	3.800%	15,390	75,390	79,160	
2/1/2034	60,000	3.900%	13,110	73,110	76,766	
2/1/2035	60,000	4.000%	10,770	70,770	74,309	
2/1/2036	65,000	4.100%	8,370	73,370	77,039	
2/1/2037	65,000	4.200%	5,705	70,705	74,240	
2/1/2038	70,000	4.250%	2,975	72,975	76,624	
	820,000		284,134	1,104,134	1,159,341	

Collection Year	Pledged Revenues		Special Assessment	Account Balances	
	Tax Levies			Surplus (deficit)	Account Balance
2023	-	39,590	37,188	-	-
2024	-	40,908	37,188	-	-
2025	-	39,373	37,188	-	-
2026	-	43,063	37,188	-	-
2027	-	41,305	37,188	-	-
2028	-	39,520	37,188	-	-
2029	-	42,958	37,188	-	-
2030	-	40,937	37,188	-	-
2031	-	38,858	37,188	-	-
2032	-	41,971	37,188	-	-
2033	-	39,577	37,188	-	-
2034	-	37,120	37,188	-	-
2035	-	39,850	37,188	-	-
2036	-	37,052	37,188	-	-
2037	-	39,436	37,188	-	-
	-	601,519	557,822	-	-

The City will special assess \$386,000 over 15 year term at a proposed rate of 5%.

PRELIMINARY
Sewer Portion

City of Crosslake, Minnesota

\$1,970,000

General Obligation Bonds, Series 2022A

Uses of Funds

Road Improvement Project (Wildwin Ranch Drive, Birch Narrows, Rushmore)	-
Sewer Extension	2,100,000.00
Sewer Clarifiers	566,000.00
New Firetruck	-
Total Project Costs	2,666,000.00
Underwriter's Discount Allowance	1.25%
Unused Underwriter's Discount Allowance	24,625.00
Share of Issuance Costs	29,250.00
Bond Counsel	-
Pay Agent/Registrar	-
Printing & Misc	-
Rating Agency	-
Capitalized Interest	-
CIP Plan Process	-
Rounding	-
	<u>2,719,875.00</u>

Sources of Funds

Bond Issue	1,970,000.00
City Contribution (Connection Charges)	245,875.00
County Contribution	504,000.00
	<u>2,719,875.00</u>

Payment Schedule & Cashflow

Period ending	12-Month	Payment Schedule			Interest	Rate	Principal	Payment	Total	plus 5% Coverage	Collection Year	Pledged Revenues		Account Balances	
		Interest	Rate	Interest								Tax	Levies	Surplus (deficit)	Account Balance
11/1/2022											2023	-	159,551	-	-
2/1/2024			3.200%	96,953			55,000	151,953	151,953	159,551	2024	-	158,343	-	-
2/1/2025			3.250%	75,803			75,000	150,803	150,803	158,343	2025	-	161,033	-	-
2/1/2026			3.300%	73,365			80,000	153,365	153,365	161,033	2026	-	158,261	-	-
2/1/2027			3.350%	70,725			80,000	150,725	150,725	158,261	2027	-	155,447	-	-
2/1/2028			3.400%	68,045			80,000	148,045	148,045	155,447	2028	-	157,841	-	-
2/1/2029			3.450%	65,325			85,000	150,325	150,325	157,841	2029	-	154,762	-	-
2/1/2030			3.500%	62,393			85,000	147,393	147,393	154,762	2030	-	156,888	-	-
2/1/2031			3.600%	59,418			90,000	149,418	149,418	156,888	2031	-	153,486	-	-
2/1/2032			3.700%	56,178			90,000	146,178	146,178	153,486	2032	-	155,240	-	-
2/1/2033			3.800%	52,848			95,000	147,848	147,848	155,240	2033	-	156,699	-	-
2/1/2034			3.900%	49,238			100,000	149,238	149,238	156,699	2034	-	152,604	-	-
2/1/2035			4.000%	45,338			100,000	145,338	145,338	152,604	2035	-	153,654	-	-
2/1/2036			4.100%	41,338			105,000	146,338	146,338	153,654	2036	-	154,384	-	-
2/1/2037			4.200%	37,033			110,000	147,033	147,033	154,384	2037	-	149,651	-	-
2/1/2038			4.250%	32,413			115,000	147,413	147,413	154,783	2038	-	149,709	-	-
2/1/2039			4.300%	27,525			115,000	142,525	142,525	149,651	2039	-	149,478	-	-
2/1/2040			4.350%	22,580			120,000	142,580	142,580	149,478	2040	-	148,953	-	-
2/1/2041			4.400%	17,360			125,000	142,360	142,360	148,129	2041	-	148,129	-	-
2/1/2042			4.450%	11,860			130,000	141,860	141,860	148,129	2042	-	148,129	-	-
2/1/2043			4.500%	6,075			135,000	141,075	141,075	148,129	2043	-	148,129	-	-
												-	3,088,899	-	-
												-	3,088,899	-	-

PRELIMINARY
Equipment Certificate Portion

City of Crosslake, Minnesota

\$530,000

General Obligation Bonds, Series 2022A

Uses of Funds

Road Improvement Project (Wildwin Ranch Drive, Birch Narrows, Rushmore)	-
Sewer Extension	-
Sewer Clarifiers	-
New Firetruck	658,000.00
Total Project Costs	658,000.00
Underwriter's Discount Allowance	1.25%
Unused Underwriter's Discount Allowance	6,625.00
Share of Issuance Costs	7,000.00
Bond Counsel	-
Pay Agent/Registrar	-
Printing & Misc	-
Rating Agency	-
Capitalized Interest	-
CIP Plan Process	-
Rounding	-
	<u>671,625.00</u>

Sources of Funds

Bond Issue	530,000.00
City Contribution - Budget Funds	2,625.00
City Contribution (sale proceeds from old truck)	139,000.00
	<u>671,625.00</u>

Payment Schedule & Cashflow

12-Month Period ending	Principal	Payment Schedule		Interest	Payment Total	plus 5% Coverage	Pledged Revenues		Account Balances	
		Rate	Rate				Collection Year	Tax Levies	Surplus (deficit)	Account Balance
10/1/2022										
2/1/2024	95,000	3.200%	21,891	116,891	122,735		2023	122,735	-	-
2/1/2025	105,000	3.250%	14,473	119,473	125,446		2024	125,446	-	-
2/1/2026	105,000	3.300%	11,060	116,060	121,863		2025	121,863	-	-
2/1/2027	110,000	3.350%	7,595	117,595	123,475		2026	123,475	-	-
2/1/2028	115,000	3.400%	3,910	118,910	124,856		2027	124,856	-	-
2/1/2029	-	3.450%	-	-	-		2028	-	-	-
2/1/2030	-	3.500%	-	-	-		2029	-	-	-
2/1/2031	-	3.600%	-	-	-		2030	-	-	-
2/1/2032	-	3.700%	-	-	-		2031	-	-	-
2/1/2033	-	3.800%	-	-	-		2032	-	-	-
2/1/2034	-	3.900%	-	-	-		2033	-	-	-
2/1/2035	-	4.000%	-	-	-		2034	-	-	-
2/1/2036	-	4.100%	-	-	-		2035	-	-	-
2/1/2037	-	4.200%	-	-	-		2036	-	-	-
2/1/2038	-	4.250%	-	-	-		2037	-	-	-
2/1/2039	-	4.300%	-	-	-		2038	-	-	-
2/1/2040	-	4.350%	-	-	-		2039	-	-	-
2/1/2041	-	4.400%	-	-	-		2040	-	-	-
2/1/2042	-	4.450%	-	-	-		2041	-	-	-
2/1/2043	-	4.500%	-	-	-		2042	-	-	-
	530,000		58,928	588,928	618,375			618,375	-	-

CITY CALCULATIONS

CITY OF CROSSLAKE

CITY OF CROSSLAKE

** FINAL RATES

28-Feb-22

PREV TIF:
PREV FD CONT:22,493
16,122

PAYABLE 2022

LGA Relief:
Rate:0
0.000%

INITIAL TAX CAPACITY:	16,306,018	
less TIF Value:	24,509	
less FD Contrib Value:	18,721	
TAXABLE TAX CAPACITY:	16,262,788	

Population
2,357Max. EDA Levy = .01813% of Prev. Yr. Estimated MV (469,107)
0.01813% 250,896.00

TOTAL 250,896.00 OK

PREV EMV:	1,383,872,900	8.9%
PREV TAXABLE MV: (FULLY TAXABLE)	1,370,656,395	9.1%
PREV TC:	14,776,988	10.1%
PREV NTC LEVY:	4,485,852	-0.4%
PREV FD DIST:	34	14.7%
PREV FINAL LEVY:	4,485,818	-0.4%

REF MV: 576,286,709
TAX MV: 1,495,335,455
EST MV: 1,507,683,300
NEW CONST: 12,661,770

PREV RATE:

30.357%
-2.888%

BU 2023 09.28.2022 PRELIMINARY BUDGET DRAFT

TYPE FUND NAME	TOTAL LEVY REQUEST	TACONITE AID	TIF EXCESS	ADJUSTED LEVY	FISC DISP DISTRIB	FINAL LEVY	SPREAD LEVY	GENERAL RATE
10 CITY REVENUE	3,423,987	0	0	3,423,987	39.00	3,423,948	3,423,967.39	21.054%
83 EDA	19,100	0	0	19,100	0.00	19,100	19,027.46	0.117%
322 G.O. REFUNDING BONDS, 2012A	343,456	0	0	343,456	0.00	343,456	343,470.08	2.112%
347 G.O. SEWER REV IMP BONDS 2017	118,340	0	0	118,340	0.00	118,340	118,393.10	0.728%
352 G.O. RECONSTRUCTION BONDS 2018	104,554	0	0	104,554	0.00	104,554	104,569.73	0.643%
356 G.O. CIP BONDS 2019A	313,510	0	0	313,510	0.00	313,510	313,546.55	1.928%
361 G.O. EQUIPMENT CERT 2021A	144,165	0	0	144,165	0.00	144,165	144,250.93	0.887%
TOTAL	4,467,112	0	0	4,467,112	39.00	4,467,073	4,467,225.24	27.469%

REQUIRED DEBT LEVY: \$1,131,805.56
SEE BOND LEVY CERTIFICATION Check Debt Levy

CITY OF CROSSLAKE

CROW WING COUNTY TAX RATES FOR TAXES PAYABLE IN THE YEAR 2022

18-Mar-22 (Print Date)

*** 2022 FINAL TAX RATES

Page 1

TOWNSHIP	SCHOOL & STD	NTC RATE	MV RATE	FISC DISP RATE
Bay Lake	181F1HD	70.164%	0.10887%	
	181F2HD	70.477%	0.10887%	
	182F1HD	55.759%	0.07688%	45.668%
	182F2HD	56.072%	0.07688%	24.861%
Center	181	78.303%	0.10887%	
	182	63.898%	0.07688%	27.446%
Crow Wing	181	81.909%	0.10887%	
Daggett Brook	181	75.487%	0.10887%	
	484	76.628%	0.18371%	
Deerwood	001HD	57.440%	0.10307%	
	182HD	62.706%	0.07688%	27.959%
Fairfield	182HD	64.142%	0.07688%	31.480%
	186	61.549%	0.09236%	
Fort Ripley	181	74.809%	0.10887%	
Gail Lake	2174	46.812%	0.10635%	
Garrison	181	78.200%	0.10887%	
	480	68.106%	0.09900%	
	480SD	86.495%	0.09900%	
Ideal	2174	48.929%	0.10635%	
	186	53.407%	0.09236%	
	186DET	57.364%	0.09236%	
Irondale	182HD	80.440%	0.07688%	
Jenkins	2174	48.215%	0.10635%	
	186	52.693%	0.09236%	
Lake Edward	181	67.157%	0.10887%	
	182	52.752%	0.07688%	79.870%
	186	50.159%	0.09236%	

TOWNSHIP	SCHOOL & STD	NTC RATE	MV RATE	FISC DISP RATE
Little Pine	182HD	72.734%	0.07688%	25.644%
Long Lake	181	72.661%	0.10887%	
Maple Grove	181	72.313%	0.10887%	
Mission	182	58.339%	0.07688%	30.959%
	186	55.746%	0.09236%	
Nokoy Lake	181	94.441%	0.10887%	
	182	80.036%	0.07688%	32.698%
Oak Lawn	181	77.514%	0.10887%	
	182	63.109%	0.07688%	7.497%
Pelican	182	54.849%	0.07688%	9.538%
	186	52.256%	0.09236%	
	186DET	56.213%	0.09236%	
Perry Lake	182HD	56.783%	0.07688%	30.059%
Platte Lake	181	76.729%	0.10887%	
	484	77.870%	0.18371%	
Rabbit Lake	001HD	63.732%	0.10307%	31.637%
	182HD	68.998%	0.07688%	17.008%
Roosevelt	181	73.352%	0.10887%	
	480	63.258%	0.09900%	
Ross Lake	001HD	53.194%	0.10307%	21.614%
	182F1	58.460%	0.07688%	22.750%
St. Mathias	181	80.592%	0.10887%	
	482	70.594%	0.16330%	
Timothy	2174	43.655%	0.10635%	
Wolford	182HD	61.696%	0.07688%	22.057%
Unorg-Dean Lake	001HD	67.548%	0.10307%	19.800%
Unorg-1st Assmt	181	71.994%	0.10887%	

CITY	SCHOOL & STD	NTC RATE	MV RATE	FISC DISP RATE
Baxter	181	117.356%	0.10887%	
Brainerd	181	131.147%	0.10887%	
	181RSD	101.633%	0.10887%	
Breezy Point	186	90.434%	0.09236%	
Crosby	182HD	132.693%	0.07688%	23.920%
Crosslake	2174	65.820%	0.10635%	
	182	72.891%	0.07688%	1537.028%
	186	70.298%	0.09236%	
Cuyuna	182HD	98.694%	0.07688%	13.975%
Deerwood	182HD	127.390%	0.07688%	23.584%
Emily	182HD	84.666%	0.07688%	30.355%
Fifty Lakes	2174HD	60.662%	0.10635%	
Fort Ripley	181	89.316%	0.10887%	
Garrison	181SD	160.919%	0.10887%	
Ironton	182HD	119.941%	0.07688%	20.939%
Jenkins	186	98.881%	0.09236%	
Manhattan Beach	2174	56.444%	0.10635%	
Nisswa	181	90.866%	0.10887%	
	186	73.868%	0.09236%	
Pequot Lakes	186	95.302%	0.09236%	
Riverton	182HD	81.723%	0.07688%	14.996%
Trommald	182HD	83.448%	0.07688%	17.813%

BU 2023 - 09-28-2022 PRELIMINARY BUDGET DRAFT

Page 7 of 41

CROW WING COUNTY TAX RATES FOR TAXES PAYABLE IN THE YEAR 2022

18-Mar-22 (Print Date)

Page 2

*** 2022 FINAL TAX RATES

COUNTY RATES:	SCHOOL DISTRICT RATES:		NTC		MKT VAL		TOWNSHIP RATES:	
			RATES		RATES			
Generally	31.650%	ISD 181 general	27.457%		0.10887%	Bay lake	Fire Dist 1	9.469%
City of Baxter	31.650%	ISD 181, in Brainerd general	27.303%		0.10887%	Bay lake	Fire Dist 2	9.782%
City of Brainerd general	31.149%	ISD 181, in Brainerd RSD	27.429%		0.10887%	Center		18.476%
Brainerd Rural Service Dist	31.225%	ISD 182 general	13.052%		0.07688%	Crow Wing		22.082%
City of Crosby	30.946%	ISD 182, in Crosby only	12.697%		0.07688%	Daggett Brook		15.660%
City of Deerwood	31.589%	ISD 182, in Deerwood City only	12.980%		0.07688%	Deerwood		16.416%
City of Ironton	31.184%	ISD 182, in Ironton only	12.496%		0.07688%	Fairfield		17.852%
CITY RATES:		ISD 186	10.459%		0.09236%	Fort Ripley		14.982%
Baxter	57.529%	ISD 001	7.786%		0.10307%	Gail Lake		8.461%
Brainerd Generally	70.911%	ISD 2174	5.981%		0.10635%	Garrison		18.373%
Brainerd Rural Service Dist	41.195%	ISD 480	17.363%		0.09900%	Ideal		10.578%
Breezy Point	47.605%	ISD 482	17.459%		0.16330%	Irondale		34.150%
Crosby	88.062%	ISD 484	28.598%		0.18371%	Jenkins		9.864%
Crosslake	27.469%					Lake Edward		7.330%
Cuyuna	52.404%	SPECIAL TAXING DISTRICT (STD) RATES:				Little Pine		26.444%
Deerwood	81.233%	Region 5 (countywide)			0.120%	Long Lake		12.834%
Emily	38.376%	County HRA (applies to all ex. Brainerd, Crosby, Pequot)			0.600%	Maple Grove		12.486%
Fifty Lakes	21.443%	Cuyuna Hospital Dist (HD)			0.868%	Mission		12.917%
Fort Ripley	29.489%	City of Brainerd HRA			1.664%	Nokay Lake		34.614%
Garrison	82.703%	City of Pequot Lakes HRA			1.325%	Oak Lawn		17.687%
Ironton	74.673%	Garrison-Kathio-West Mille Lacs Sewer Dist. (SD)			18.389%	Pelican		9.427%
Jenkins	56.052%					Perry Lake		10.493%
Manhattan Beach	18.093%	Areawide Rate Iron Range Fiscal Disparities:			174.224%	Platte Lake		16.902%
Nisswa	31.039%					Rabbit Lake		22.708%
Pequot Lakes	51.748%	Homestead Credit - Repealed for payable 2012 taxes and				Roosevelt		13.525%
Riverton	35.433%	replaced with a homestead market value exclusion.				Ross Lake		13.038%
Trommald	37.158%					St. Mathias		20.765%
		Agricultural Credit:				Timothy		5.304%
		Eligibility: Ag Homestead classification				Wolford		15.406%
State General Tax Rate:		First \$115,000 Ag MV	0.3%			Unorganized - Dean lake		26.524%
Applied to Comm Ind	36.289%	Ag MV over \$115,000	0.1%			Unorganized - 1st Assmt		12.167%
Applied to Seas Rec Res/Seas Com	16.306%	Maximum Ag Credit Allowed	\$490					
		(Max Ag Credit reached at \$260,000 Ag MV)						

TOTAL RATES BY DISTRICT ON REVERSE SIDE

COMPONENTS OF TOTAL RATES EXAMPLE:

City of Brainerd general =
 $31.149\% + 70.911\% + 27.303\% + 0.120\% + 1.664\% = 131.147\%$

City of Crosslake
City Calculations - Proposed Tax Rates

	Final Pay 2021	Final Pay 2022	Estimated Pay 2023		
			"Fully Loaded" Pay 2023	"Unloaded" Pay 2023	Leave Tax Rate Same as Last Year
Tax Levy:					
City Revenue	3,586,002	3,423,987	3,648,290	3,580,810	4,919,438
EDA	16,000	19,100	18,100	18,100	18,100
G.O. Improvement Bonds, 2006B	0	0	-	-	-
G.O. Refunding Bonds, 2012A	343,771	343,456	222,100	222,100	222,100
G.O. Equipment Cert. 2015B	0	0	-	-	-
G.O. Equipment Cert. 2021A	0	144,165	141,645	141,645	141,645
2017 Project Bonds - Sewer	119,863	118,340	118,713	118,713	118,713
2018 Project Bonds - Manhattan Pt.	107,231	104,554	102,025	102,025	102,025
2019 G.O. Capital Improvement Bonds	312,985	313,510	308,680	308,680	308,680
Proposed: G.O. Equipment Certificates Series 2022A	0	0	122,735	122,735	122,735
Proposed: G.O. Special Assessment Bonds 2022A Roads	0	0	39,590	-	39,590
Proposed: G.O. Sewer Bonds 2022A	0	0	159,551	159,551	159,551
Total Tax Levy	4,485,852	4,467,112	4,881,429	4,774,359	6,152,577
<i>Change in Tax Levy</i>	<i>179,713</i>	<i>-18,740</i>	<i>414,317</i>	<i>307,247</i>	<i>1,685,465</i>
Estimated Market Value	1,383,872,900	1,507,683,300	2,076,412,100	2,076,412,100	2,076,412,100
<i>Change in Estimated Market Value - In Dollars</i>	<i>66,871,600</i>	<i>123,810,400</i>	<i>568,728,800</i>	<i>568,728,800</i>	<i>568,728,800</i>
<i>Change in Estimated Market Value - Percentage</i>	<i>5.08%</i>	<i>8.95%</i>	<i>37.72%</i>	<i>37.72%</i>	<i>37.72%</i>
Estimated Taxable Tax Capacity - Proposed Rates	14,776,988	16,262,788	22,397,442	22,397,442	22,397,442
<i>Change in Taxable Tax Capacity - In Dollars</i>	<i>742,926</i>	<i>1,485,800</i>	<i>6,134,654</i>	<i>6,134,654</i>	<i>6,134,654</i>
<i>Change in Taxable Tax Capacity - Percentage</i>	<i>5.29%</i>	<i>10.05%</i>	<i>37.72%</i>	<i>37.72%</i>	<i>37.72%</i>
City Tax Rate (2023 Estimated)	30.36%	27.47%	21.79%	21.32%	27.47%
<i>Tax Rate Change From Prior Year</i>	<i>-0.32%</i>	<i>-2.89%</i>	<i>-5.68%</i>	<i>-6.15%</i>	<i>0.00%</i>
Change in Tax Levy Dollars Due To:					
Changes in Taxable Tax Capacity	225,552	408,149	1,336,741	1,307,908	1,685,190
Changes in Tax Levy	(45,839)	(426,889)	(922,424)	-1,000,661	276
Total Change in Tax Levy	179,713	-18,740	414,317	307,247	1,685,465

RESOLUTION NO. 22-XX
RESOLUTION APPROVING PRELIMINARY 2022 TAX LEVY
COLLECTIBLE IN 2023

Be it resolved by the Council of the City of Crosslake, County of Crow Wing, Minnesota, that the following sums of money be levies for the current year, collectible in 2023, upon taxable property in the City of Crosslake for the following purposes:

	Pay 2023		Final Pay 2022
	Proposed	Alternate Change	
General Levy			
General Property Taxes	\$ 3,648,290	\$ 3,580,810 \$ 67,480	\$ 3,423,987
	3,648,290	3,580,810 67,480	3,423,987
EDA			
EDA	18,100	18,100 -	19,100
	18,100	18,100 -	19,100
Existing Debt Levy			
G.O. Refunding Bonds Series 2012A	222,100	222,100 -	343,456
G.O. Sewer Rev. Imp. Bonds Series 2017A	118,713	118,713 -	118,340
G.O. Reconstruction Bonds Series 2018A	102,025	102,025 -	104,554
G.O. CIP Bonds Series 2019A	308,680	308,680 -	313,510
G.O. Equipment Certificates Series 2021A	141,645	141,645 -	144,165
	893,163	893,163 -	1,024,025
Proposed New Debt			
<i>Proposed: G.O. Equipment Certificates Series 2022A</i>	122,735	122,735 -	-
<i>Proposed: G.O. Special Assessment Bonds 2022A Roads</i>	39,590	- 39,590	-
<i>Proposed: G.O. Sewer Bonds 2022A</i>	159,551	159,551 -	-
	321,876	282,286 39,590	-
Total Levy	\$ 4,881,429	\$ 4,774,359 \$ 107,070	\$ 4,467,112

City of Crosslake 2023 Alternate Budget - Remove all New FTE's, Road Projects, and Fire Trucks 09/28/2022 Version ("Unloaded")							
Description	Total - All Funds	(101)/(401) General Fund	(301) Debt Service Fund	(405) TIF Fund	(502) EDA Operating Fund	(601) Sewer Operating	(651) Sewer Restricted Sinking Fund
Revenues							
General Levy	3,595,006	3,576,906	-	-	18,100	-	-
D/S Levy (Includes Non-G.O. Debt)	1,179,353	3,904	675,085	-	-	-	500,364
Tax Increments	13,000	-	-	13,000	-	-	-
Sewer Charges for Services	350,000	-	-	-	-	350,000	-
Special Assessments	10,999	9,210	1,789	-	-	-	-
County Payment Joint Facility	112,636	112,636	-	-	-	-	-
Other Revenues	679,723	653,723	-	-	-	24,000	2,000
G.O. Debt	-	-	-	-	-	-	-
G.O. Equipment Certificates/Leases	530,000	530,000	-	-	-	-	-
Total Revenues (Estimated)	6,470,717	4,886,379	676,874	13,000	18,100	374,000	502,364
Expenditures							
Operating Expenditures	4,891,642	4,176,242	-	11,250	18,100	686,050	-
Debt Service	1,067,007	216,454	532,931	-	-	-	317,622
Capital Outlay	531,633	406,633	-	-	-	125,000	-
Total Expenditures (Estimated)	6,490,282	4,799,329	532,931	11,250	18,100	811,050	317,622
Revenues Over (Under) Expenditures	(19,565)	87,050	143,943	1,750	-	(437,050)	184,742
Transfer CY Levy \$'s to Fund Sewer Ops/Imp	-	(87,050)	-	-	-	87,050	-
Adjustments: (For Budget Use Only)							
Depreciation Included Above	350,000	-	-	-	-	350,000	-
Cash Levied for in 2020 - Projects Delayed to 2021	-	-	-	-	-	-	-
Net Decrease (Increase) in Cash - General Fund	-	-	-	-	-	-	-
Net Decrease (Increase) in Cash - D/S Fund	-	-	-	-	-	-	-
Net Decrease (Increase) in Cash - TIF Fund	(1,750)	-	-	(1,750)	-	-	-
Net Decrease (Increase) in Cash - EDA Fund	-	-	-	-	-	-	-
Net Decrease (Increase) in Cash - Sewer D/S Fund	-	-	(143,943)	-	-	-	(184,742)
Adjusted Revenues Over (Under) Expenditures	(0)	(0)	-	-	-	-	-
2022 Pay 2023 Levy Assumptions:							
General Levy	3,595,006	Note: G/O Debt Above of 530,000 Bonds/Grants/Cash Bonds - Roads - New G. O. Certificates Bonds: Sewer Imp. 530,000 530,000 -					
D/S Levy	1,179,353						
Subtotal	4,774,359						
Prior Year Total Levy	4,467,112						
Increase (Decrease) From Prior Year	307,247						
New Items for 2023							
EDA Levy	-	Change From 2022 0.00% 151,424 3.39% 155,823 3.49% 307,247 6.88% -					
Change in D/S Levy over Prior Year	151,424						
Operating & Capital Levy Adj. For Pay 2022	155,823						
Increase (Decrease) From Prior Year	307,247	Motion:					

City of Crosslake 2023 Draft Proposed Budget Summary 09/28/2022 Version ("Fully Loaded")						
Description	Total - All Funds	(101)/(401) General Fund	(301) Debt Service Fund	(405) TIF Fund	(502) EDA Operating Fund	(601) Sewer Operating Fund (651) Sewer Restricted Sinking Fund
Revenues						
General Levy	3,662,486	3,644,386	-	-	18,100	-
D/S Levy (Includes Non-G.O. Debt)	1,218,943	3,904	714,675	-	-	500,364
Tax Increments	13,000	-	-	13,000	-	-
Sewer Charges for Services	350,000	-	-	-	-	350,000
Special Assessments	48,187	9,210	38,977	-	-	-
County Payment Joint Facility	112,636	112,636	-	-	-	-
Crosslake Communications	-	-	-	-	-	-
Other Revenues	679,723	653,723	-	-	-	24,000
Other - SWCD Grant & ARPA Funding	-	-	-	-	-	-
G.O. Debt	530,000	530,000	-	-	-	-
G.O. Equipment Certificates/Leases	-	-	-	-	-	-
Transfer From General Fund for Sewer Projects	-	-	-	-	-	-
Total Revenues (Estimated)	6,614,975	4,953,859	753,652	13,000	18,100	502,364
Expenditures						
Operating Expenditures	4,113,207	3,397,807	-	11,250	18,100	686,050
Debt Service	1,067,007	216,454	532,931	-	-	317,622
Capital Outlay	1,377,548	1,252,548	-	-	-	125,000
Transfers to Sewer Fund For Sewer Projects	-	-	-	-	-	-
Total Expenditures (Estimated)	6,557,762	4,866,808	532,931	11,250	18,100	317,622
Revenues Over (Under) Expenditures	57,213	87,050	220,721	1,750	-	184,742
Transfer CY Levy \$'s to Fund Sewer Ops/Imp	-	(87,050)	-	-	-	87,050
Adjustments: (For Budget Use Only)						
Depreciation Included Above	350,000	-	-	-	-	-
Net Decrease (Increase) in Cash - General Fund	-	-	-	-	-	-
Net Decrease (Increase) in Cash - D/S Fund	(220,721)	-	(220,721)	-	-	-
Net Decrease (Increase) in Cash - TIF Fund	(1,750)	-	-	(1,750)	-	-
Net Decrease (Increase) in Cash - Sewer D/S Fund	(184,742)	-	-	-	-	(184,742)
Adjusted Revenues Over (Under) Expenditures	(0)	(0)	0	0	0	0

2022 Pay 2023 Levy Assumptions:		Note: GIO Debt Above of	
General Levy	3,662,486	Bonds/Grants/Cash	530,000
D/S Levy	1,218,943	Bonds - Roads - New	-
Subtotal	4,881,429	Equip Certs	530,000
		Grants - Storm Sewers	-
		Bonds: Sewer Imp.	530,000
Prior Year Total Levy	4,467,112		
Increase (Decrease) From Prior Year	414,317		
New Items for 2023		Change From 2022	
0			
Change in D/S Levy over Prior Year	191,014	0.00%	
Operating & Capital Levy Adj. For Pay 2023	223,303	4.28%	
		5.00%	
Increase (Decrease) From Prior Year	414,317	9.28%	
		Est. Tax Rate	
		21.79%	
		Motion:	

City of Crosslake Reconciliation Between Summary Budget Models (Fully Loaded Model 09/19/2022 to 09/28/2022)	
Total Revenues - Fully Loaded Model 09/19/2022	\$ 6,969,534
Adjustments:	
Adjust Levy for Incremental Change in Fire Chief	(66,380)
Adjust Debt Proceeds for Fire Truck	11,000
Update Fire Truck Certificate Debt Service Levy	2,404
Adjust for Minor City Contribution to Fire Truck	2,625
Update 2022 Road Project Bond Levy to Debt Service Schedule	(33,045)
Add Back Recommended Assessments for 2022 Roads	37,188
Update Sewer Projects Levy	(23,351)
Remove 2023 Truck Purchase and Sweeper Items - Done in 2022	(100,000)
Remove Duct Cleaning \$5K; Adjust to Match CWC Budget \$30K	25,000
Remove Road Projects from \$250K to \$100K	(150,000)
Remove Capital Items in Sewer Fund	(60,000)
Total Revenue Adjustments	(354,559)
Total Revenues - 09/28/2022	6,614,975
Total Expenditures - Fully Loaded Model 09/19/2022	\$ 6,895,517
Adjustments:	
Adjust Fire Department - Incremental Change in Fire Chief	(66,380)
Adjust Fire Truck Purchase for Updated Issuance Costs	13,625
Remove 2023 Truck Purchase and Sweeper Items - Done in 2022	(100,000)
Remove Duct Cleaning \$5K; Adjust to Match CWC Budget \$30K	25,000
Remove Road Projects from \$250K to \$100K	(150,000)
Remove Capital Items in Sewer Fund	(60,000)
Total Expenditure Adjustments	(337,755)
Total Expenditures - 09/28/2022	\$ 6,557,762

City of Crosslake Reconciliation Between Summary Budget Models (Fully Loaded Model to Unloaded Model 09/28/2022 to 09/28/2022)	
Total Revenues - Fully Loaded Model 09/28/2022	\$ 6,614,975
Adjustments:	
<i>Levy Reductions for Impact of:</i>	
Fire Department - Remainder of Fire Chief FTE and Equipment	(67,480)
No Levy for 2022 Road Projects - paid in cash in 2022	(39,590)
No Assessments for 2022 Road Projects - paid in cash in 2022	(37,188)
Total Revenue Adjustments	(144,258)
Total Revenues Unloaded Model - 09/28/2022	\$ 6,470,717
Total Expenditures - Fully Loaded Model 09/28/2022	\$ 6,557,762
Adjustments:	
Fire Department - Remainder of Fire Chief FTE and Equipment	(67,480)
Total Expenditure Adjustments	(67,480)
Total Expenditures - Unloaded Model 09/28/2022	\$ 6,490,282

CITY OF CROSSLAKE
REVENUES - SUMMARY

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
GENERAL FUND						
General Levy	3,590,905	1,630,090	3,404,549	3,644,386	(348,755)	3,993,141
Debt Service Levy:						
<i>Equipment Certificates/Leases</i>	-	-	19,438	3,904		3,904
<i>Emergency Services Center</i>	-	-	-	-		-
<i>2012 Series 2012 A \$2,070K</i>	123,022	-	122,456	-		-
Special Assessments	16,537	7,122	9,446	9,210	-	9,210
County Payment Joint Facility	112,363	111,342	112,544	112,636		112,636
Transfers	-	-	-	-		-
Other Revenues	1,676,697	434,604	1,739,422	653,723	-	653,723
G.O. Debt	900,661	-	-	-	-	-
G.O. Equipment Certificates/Leases	-	-	-	530,000	11,000	519,000
TOTAL GENERAL FUND	6,420,184	2,183,159	5,407,855	4,953,859	(337,755)	5,291,614
DEBT SERVICE FUND						
Property Taxes:						
<i>2006 Series B \$1,330K</i>	5	-	-	-	-	-
<i>2015 Series B, 2019 Series A Cert.</i>	324	-	-	-	-	-
<i>2018 Roads - Estimated Levy</i>	107,388	-	104,554	102,025	-	102,025
<i>2019 GO Improvement Bonds</i>	312,610	-	313,510	308,680	-	308,680
<i>2021A Fire Truck Equip Cert</i>	-	-	144,165	-	-	-
<i>2021 GO Equipment Certificates</i>	-	-	-	141,645	-	141,645
<i>2022 GO Equipment Certificates</i>	-	-	-	122,735	2,404	120,331
<i>2022 Roads - Proposed</i>	-	-	-	39,590	(33,045)	72,635
Special Assessments	1,789	-	1,789	38,977	37,188	1,789
Penalties and Interest	-	-	-	-	-	-
Bond Proceeds/Premium	11,009	-	-	-	-	-
TOTAL DEBT SERVICE FUND	433,125	-	564,018	753,652	6,547	747,105
TAX INCREMENT FUND						
Tax Increments	13,275	-	13,000	13,000	-	13,000
TOTAL TAX INCREMENT FUND	13,275	-	13,000	13,000	-	13,000
ECONOMIC DEVELOPMENT FUND(S)						
General Property Taxes	15,871	-	19,100	18,100	-	18,100
TOTAL ECONOMIC DEV. FUND(S)	15,871	-	19,100	18,100	-	18,100
SEWER FUND						
Sewer User Fees/Penalties	322,463	172,558	4,024,080	350,000	-	350,000
Sewer Connection Charges	30,500	26,000	-	21,000	-	21,000
D/S Levy - 2012 Series A \$1,855K	221,408	-	221,000	222,100	-	222,100
2017 Sewer Improvement - Levy	120,126	-	118,340	118,713	-	118,713
Proposed: G.O. Sewer Bonds 2022A	-	-	-	159,551	(23,351)	182,902
Penalties and Interest	1,492	995	3,000	3,000	-	3,000
Interest	-	-	500	500	-	500
Miscellaneous Revenues	2,029	-	1,500	1,500	-	1,500
Other Grants for Capital Projects	-	-	-	-	-	-
Bond Proceeds/Capital Contributions	-	-	-	-	-	-
Transfers	8,438	175,000	-	-	-	-
TOTAL SEWER FUND	706,456	374,553	4,368,420	876,364	(23,351)	899,715
TOTAL REVENUES	7,588,912	2,557,712	10,372,393	6,614,975	(354,559)	6,969,534

CITY OF CROSSLAKE EXPENDITURES - SUMMARY									
	2021 ACTUAL			2022 ADOPTED BUDGET			2023 PROPOSED BUDGET		
	OPERATING	CAPITAL	DEBT	TOTAL	OPERATING	CAPITAL	DEBT	TOTAL	
GENERAL FUND									
COUNCIL	30,617	-	-	30,617	34,340	-	-	34,340	37,704
ADMINISTRATION	280,259	1,550	990	282,799	307,425	4,917	990	313,332	290,289
ELECTIONS	-	-	-	-	6,383	-	-	6,383	-
AUDIT/LEGAL SERVICES	72,147	-	-	72,147	49,000	-	-	49,000	49,000
PLANNING AND ZONING	228,539	3,373	990	232,902	238,576	4,917	990	244,483	235,942
GENERAL GOVERNMENT	103,060	-	-	103,060	130,328	-	-	130,328	211,025
POLICE ADMINISTRATION	764,001	77,249	520	841,771	827,007	87,564	520	915,090	876,637
FIRE ADMINISTRATION	332,487	914,951	24,250	1,271,688	339,546	54,290	-	393,836	447,603
AMBULANCE SERVICES	13,533	-	-	13,533	15,000	-	-	15,000	15,000
PUBLIC WORKS	475,486	440,887	-	916,373	610,953	1,149,100	-	1,760,053	634,817
CEMETERY	6,567	-	-	6,567	8,025	5,000	-	13,025	8,007
PARKS AND RECREATION	434,230	133,795	849	568,874	518,821	187,150	849	706,820	555,006
LIBRARY	34,590	2,509	555	37,654	32,929	3,650	555	37,134	36,275
RECYCLING	325	-	-	325	500	-	-	500	500
OPERATING TRANSFERS	665,381	-	-	665,381	564,077	-	-	564,077	-
GENERAL FUND DEBT SERVICE	-	-	212,130	212,130	-	-	212,646	212,646	-
2012 SERIES A \$ 2,070K	-	-	-	-	-	-	-	-	-
2015 Series B \$561K Equip. Cert.	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	3,441,222	1,574,314	240,284	5,255,820	3,682,909	1,496,588	216,550	5,396,047	3,397,807
DEBT SERVICE FUND									
2015 Series B \$561K/2021A	-	-	-	-	-	-	21,865	21,865	-
2018 Series A \$695K	-	-	98,225	98,225	-	-	100,850	100,850	-
2019 Series A	-	-	254,881	254,881	-	-	295,831	295,831	-
Bond Issuances/Fiscal Agent Fees	-	-	1,740	1,740	-	-	2,250	2,250	-
TOTAL DEBT SERVICE FUND	-	-	354,846	354,846	-	-	420,797	420,797	-
TAX INCREMENT FUND									
TAX INCREMENT	12,171	-	-	12,171	11,250	-	-	11,250	11,250
TOTAL TAX INCREMENT FUND	12,171	-	-	12,171	11,250	-	-	11,250	11,250
CAPITAL PROJECTS									
CAPITAL OUTLAY	-	1,152,819	-	1,152,819	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUND	-	1,152,819	-	1,152,819	-	-	-	-	-
ECONOMIC DEVELOPMENT FUND									
OPERATING	10,925	-	-	10,925	19,600	-	-	19,600	18,100
REVOLVING LOAN	-	-	-	-	-	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	10,925	-	-	10,925	19,600	-	-	19,600	18,100
SEWER FUND									
SEWER OPERATING FUND	629,287	-	-	629,287	641,904	3,678,080	-	4,319,984	686,050
SEWER DEBT SERVICE FUND	-	-	26,789	26,789	-	-	316,380	316,380	-
TOTAL SEWER FUND	629,287	-	26,789	656,076	641,904	3,678,080	316,380	4,636,364	686,050
TOTAL EXPENDITURES	4,093,604	2,727,133	621,919	7,442,657	4,355,663	5,174,668	953,727	10,484,057	4,113,207

09-28-2022 PRELIMINARY BUDGET DRAFT

Page 8 of 45

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 08/31/2022)

2022

	Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2023
DEPT 41110 Council Total Council	-	-	-	-	-	-
DEPT 41400 Administration Computer Equipment	4,255	-	4,255	-	(4,255)	4,468
Other Equipment	662	-	662	-	(662)	695
Replace Server/New Wiring	-	-	-	-	-	-
Replace Copier(s)	-	-	-	-	-	-
Total Administration	4,917	-	4,917	-	(4,917)	5,163
DEPT 41410 Elections Total Elections	-	-	-	-	-	-
DEPT 41600 Audit/Legal Services Total Audit/Legal Services	-	-	-	-	-	-
DEPT 41910 Planning and Zoning Computer Equipment	4,255	-	4,255	-	(4,255)	4,468
Other Equipment	662	-	662	-	(662)	695
Replace Server/New Wiring	-	-	-	-	-	-
Replace Copier(s)	-	-	-	-	-	-
Total Planning and Zoning	4,917	-	4,917	-	(4,917)	5,163

BUDGET 2023: 09.28.2022 PRELIMINARY BUDGET DRAFT

2022

		Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2023
DEPT 41940 General Government							
ID Printer	ID Printer	-	-	-	-	-	-
Replace Air Conditioner	City Hall Air Conditioner	-	-	-	-	-	-
Painting	Council Chambers and Hallways	-	-	-	-	-	-
New Door in Break Room	Exterior Door	-	-	-	-	-	-
Revise Website and Related Design	Revise Website and Related Design	-	-	-	-	-	-
City Hall Light Upgrades	City Hall Light Upgrades	-	-	-	-	-	-
Siding/Roofing/Landscaping	Replace Siding, Landscaping, Replace Well	-	-	-	-	-	-
Other Miscellaneous Upgrades	Other Miscellaneous Upgrades	-	-	-	-	-	-
Civil Defense	Siren Upgrades/Repairs	-	-	-	-	-	-
General Government Improvements	General Government Improvements/Storm Damage	-	-	-	-	-	-
City Hall/Police	Estimate 60% 2019; 40% 2020	-	-	-	-	-	-
Fire Hall Remodel	Fire Hall Remodel	-	-	-	-	-	-
Offset for Current Year		-	-	-	-	-	-
Total General Government		87,564	-	87,564	63,297	(24,267)	83,801
DEPT 42110 Police Administration							
Squad Vehicles - Levy	New Squad and Equipment - 5 Year Cycle	66,214	-	66,214	56,196	(10,017)	67,201
Office Computers	Computers, Screens, Software Upgrades	3,600	-	3,600	1,016	(2,584)	3,600
Squad Computers	Squad Computers	4,000	-	4,000	572	(3,428)	4,000
Radio's		9,000	-	9,000	-	(9,000)	9,000
Squad Equipment - Guns	Handguns/Rifles Pepperball Launchers	4,750	-	4,750	5,324	574	-
Office Server	WatchGuard Server Replacement	-	-	-	-	-	-
Trailer - For Shooting Training	Paid for With Lions Donations	-	-	-	-	-	-
Squad /Body Cameras	Squad/Body Cameras	-	-	-	-	-	-
Protective Vests	City Share of Vest Purchases	-	-	-	-	-	-
Office Furniture/Other Equip	Chair/Battery/Speed Plate/Cameras	-	-	-	189	189	-
Copier		-	-	-	-	-	-
Total Police Administration		87,564	-	87,564	63,297	(24,267)	83,801

BU 2023: 09.28.2022 PRELIMINARY BUDGET DRAFT

2022

	Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2023
DEPT 42280 Fire Administration						
Large Equipment						
E1 Engine 1 (2015)	-	-	-	-	-	-
E2 Engine 2 (1996)	-	-	-	-	-	-
Engine/Ladder	-	-	-	-	-	-
T3 Tender (2013)	-	-	-	-	-	-
T4 Tender/Pumper (2004)	-	-	-	-	-	671,625
R1 Rescue 1	-	-	-	-	-	-
GR80 Grass Rig	-	-	-	-	-	-
R3 EMS/Drone	-	-	-	-	-	-
Command EMS/Command	-	-	-	-	-	-
Polaris Rescue	-	-	-	2,868	2,868	-
New Wind Cone	-	-	-	63,443	63,443	-
0 2002 GMC SIERRA TRUCK	-	-	-	66,310	66,310	25,000
Total Large Equipment	-	-	-	-	-	696,625
SCBA						
Total SCBA	-	-	-	10,309	10,309	-
ARMER RADIOS						
Total ARMER Radios	-	-	-	10,309	10,309	-
PPE						
PPE	11,200	-	11,200	-	(11,200)	11,200
32 Sets	1,080	-	1,080	664	(416)	10,080
32 Pair	2,600	-	2,600	-	(2,600)	2,600
Hoods	1,000	-	1,000	-	(1,000)	1,000
34	1,140	-	1,140	-	(1,140)	1,140
Gloves	17,020	-	17,020	664	(16,356)	26,020
Helmet	-	-	-	-	-	-
Total PPE	-	-	-	-	-	-
Hose/Equipment						
LDH	2,400	-	2,400	-	(2,400)	2,400
100' 2400'	600	-	600	-	(600)	600
50' 4200'	770	-	770	-	(770)	770
50' 3500	1,500	-	1,500	5,602	4,102	1,500
Nozzle/Fittings/Additional Hoses	5,270	-	5,270	5,602	332	5,270
Total Hose/Equipment	-	-	-	-	-	-
EMS						
Medical Supplies	5,000	-	5,000	1,811	(3,189)	5,000
Small Power Tools	2,000	-	2,000	1,332	(668)	3,000
Computers	-	-	-	500	500	10,000
Total EMS	7,000	-	7,000	3,643	(3,357)	18,000
includes other equip	-	-	-	-	-	-
Total Fire Department	54,290	-	54,290	111,442	57,152	745,918

2022

	2022					2023
	Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	
DEPT 42500 Ambulance Services	-	-	-	-	-	-
Total Ambulance Services	-	-	-	-	-	-
DEPT 43000 Public Works (General)	-	-	-	-	-	-
Facilities, Vehicles, and Equipment	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
- Joint Maintenance Facility	-	-	-	-	-	-
Heaters	-	-	-	-	-	-
Pressure Washer	-	-	-	-	-	-
Floor Drain	-	-	-	-	-	-
Card Access	-	-	-	-	-	-
Replace Carpet	-	-	-	-	-	-
Temp Controls	-	-	-	-	-	-
Overhead Door	-	-	-	-	-	-
Lighting	-	-	-	-	-	-
Paint	-	-	-	-	-	-
Paint wash bay columns	-	-	-	-	-	-
Duct clean	5,000	-	5,000	-	(5,000)	30,000
Gates	-	-	-	-	-	-
Containment brine	-	-	-	-	-	-
Salt Shed Addition	-	-	-	-	-	-
Repair current salt shed	-	-	-	-	-	-
Other Misc. Items	-	-	-	-	-	-
Right of Way Purchase	-	-	-	-	-	-
Land Behind Existing Shop	-	-	-	-	-	-
Total Joint Maintenance	5,000	-	5,000	-	(5,000)	30,000
Other Items to Match CWC Budget 9/26/2022	-	-	-	-	-	-
Additional Dirt Screening. Shop Computer	-	-	-	-	-	-
Tax Forfeit Purchase	-	-	-	-	-	-
Other - Apply towards land if available	-	-	-	-	-	-
Reconstruction/New	-	-	-	-	-	-
- Additional Garage Space	-	-	-	-	-	-
- Additional Cold Storage Space	-	-	-	-	-	-
Total Reconstruction/New	-	-	-	-	-	-
Vehicles and Equipment	-	-	-	-	-	-
Miscellaneous Items	25,000	-	25,000	13,000	(12,000)	31,000
Replace Skid Steer/Update	80,000	(80,000)	-	-	-	-
Replace 1-Ton Truck 2/Box	80,000	-	80,000	-	(80,000)	-
Upgrade Mower Trailer to 20 "	6,000	-	6,000	-	(6,000)	-
Upgrade Snow Blower for new skid steer	32,000	(32,000)	-	-	-	-
Replace Sweeper	20,000	-	20,000	-	(20,000)	-
Skid Steer Mower	6,000	-	6,000	-	(6,000)	-
Vibrating Packer	-	-	-	-	-	-
Dozer Blade	-	-	-	-	-	-
Shouldering Machine	-	-	-	-	-	-
Crosswalk Signals/Improvements	-	-	-	-	-	-
Purchase Road Patch Trailer	-	-	-	-	-	-
Total Vehicles and Equipment	249,000	(112,000)	137,000	13,000	(124,000)	31,000
Total Facilities, Vehicles and Equipment	254,000	(112,000)	142,000	13,000	(129,000)	61,000

2022

	SY	\$/SY	Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2023
Roads								
Crack Sealing			75,000	-	75,000	-	(75,000)	100,000
Total Crack Sealing			75,000	-	75,000	-	(75,000)	100,000
Chip Sealing								
2021 Chip Sealing	4700	\$2.10	-	-	-	-	-	-
Perkins Road			-	-	-	-	-	-
Daggett Bay Road			-	-	-	-	-	-
2022 Chip Sealing -Whitefish Avenue, Hilltop Drive, Woodland Drive			110,000	-	110,000	34,840	(75,160)	100,000
Robert St	9200	\$2.10	-	-	-	-	-	-
Total Chip Sealing			110,000	-	110,000	34,840	(75,160)	100,000
Overlay								
2021 Overlay Projects (delayed and moved to 2022)								
Whitefish Avenue	26800	\$9.50	-	-	-	-	-	-
Hilltop Dr	850	\$9.50	-	-	-	-	-	-
Woodland Dr	1150	\$9.50	-	-	-	-	-	-
Cool Haven Ln	3250	\$9.50	-	-	-	-	-	-
Summit Ave	2550	\$9.50	-	-	-	-	-	-
2022 Road Projects - Actual			706,100	-	706,100	645,388	(60,712)	-
2023 Road Projects - Placeholder For Budgeting Purposes			-	-	-	-	-	100,000
Total Overlay			706,100	-	706,100	645,388	(60,712)	100,000

BU 2023: 09.28.2022

PRELIMINARY BUDGET DRAFT

2022

	Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2023
Overlay	-	-	-	-	-	-
Total Overlay - Other	-	-	-	-	-	-
Reconstruction/New	-	-	-	-	-	-
Total Reconstruction/New	-	-	-	-	-	-
Total Roads	891,100	-	891,100	680,228	(210,872)	300,000

2022

2022						2023	
	Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date		
Trails							
Crack Sealing							
- Crack sealing							
Manhattan Point Blvd (West)	8000	-	-	-	-	-	-
Manhattan Point Blvd (East)	4000	-	-	-	-	-	-
CSAH 66 (Dam to Daggett)	11020	-	-	-	-	-	-
Total Trails - Crack sealing							
Reconstruction/New							
- Perkins Road Trail	2200	-	-	-	-	-	-
- CSAH 66 (Daggett to CR16)	1250	-	-	-	-	-	-
- CSAH 66 (CSAH 16 to MHPT)	6600	-	-	-	-	-	-
Total Trails - Reconstruction/New							
Total Trails							
Bridges							
Maintenance							
- Milinda Bridge Rails/Delineators		-	-	-	-	-	-
- Sunrise Island Seal Deck Seams		-	-	-	-	-	-
- Ongoing Bridge Maintenance	1,000	-	1,000	-	(1,000)	1,000	1,000
Total Maintenance - Bridges	1,000	-	1,000	-	(1,000)	1,000	1,000
Reconstruction/New							
- Replace Railing	-	-	-	-	-	-	-
Total Bridges - Reconstruction/New							
Total Bridges	1,000	-	1,000	-	(1,000)	1,000	1,000
Storm Water							
Maintenance							
- Separator Maintenance/Vac	3,000	-	3,000	-	(3,000)	3,000	3,000
Total Storm Water Maintenance	3,000	-	3,000	-	(3,000)	3,000	3,000
Reconstruction/New							
- 66 Storm Water Part of 66 Storm Sewer	-	-	-	7,508	7,508	-	-
- CSAH 66/3 Phase 3 Storm Water	-	-	-	1,295	1,295	-	-
- MHPT Blvd/CSAH 66 Project	-	-	-	-	-	-	-
Total Reconstruction/New				8,803	8,803	-	-
Total Storm Sewer	3,000	-	3,000	8,803	5,803	3,000	3,000
TOTAL PUBLIC WORKS	1,149,100	(112,000)	1,037,100	702,030	(335,070)	365,000	365,000

BU 2023: 09.28.2022 PRELIMINARY BUDGET DRAFT

Page 22 of 41

Capital Outlay - Budget vs Actual (Updated Through 08/31/2022)

2022

	Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2023
DEPT 43100 Cemetery						
Irrigation System	16,000	-	16,000	-	(16,000)	5,000
Total Cemetery	16,000	-	16,000	-	(16,000)	5,000
DEPT 45100 Park and Recreation						
Computer Equipment	3,150	-	3,150	-	(3,150)	2,000
HVAC Replacement	26,000	-	26,000	-	(26,000)	9,000
Replace Outdoor Cameras	10,500	-	10,500	8,356	(2,144)	-
Replace Sweeper Attachment	5,500	-	5,500	5,536	36	-
Replace Finish Mower	3,000	-	3,000	3,650	650	-
Other Minor Equipment	500	-	500	-	(500)	2,500
Gutters	-	-	-	-	-	6,500
Landscaping - Including Grass	-	-	-	-	-	5,500
Baseball Field Improvements	-	-	-	-	-	4,000
Pickleball	-	-	-	-	-	1,000
EPOXY Pavilion Floor	-	-	-	14,019	14,019	10,000
South Bay Park	7,000	-	7,000	-	(7,000)	-
Maintenance Garage - Expansion	75,000	-	75,000	-	(75,000)	-
Pavilion Improvements	18,000	-	18,000	2,068	(15,932)	-
Warning House Improvements	6,500	-	6,500	-	(6,500)	-
Weight Room/Cardio Room Equip.	32,000	-	32,000	34,797	2,797	-
Playground Equipment	-	-	-	234,480	234,480	-
Irrigation Pumps & Related	-	-	-	4,300	4,300	-
Improvements	-	-	-	4,300	4,300	-
Land	-	-	-	25,929	25,929	-
6 Park Benches	-	-	-	-	-	-
Playground Equipment	-	-	-	-	-	-
Bag Toss	-	-	-	-	-	-
Dog Park Improvements	-	-	-	-	-	-
Total Parks	187,150	-	187,150	333,135	145,985	40,500
DEPT 45500 Library						
Miscellaneous Items	500	-	500	-	(500)	500
Replace Patio Shade Feature	-	-	-	-	-	-
Replace Patio Furniture	-	-	-	-	-	-
Computers/Software	3,150	-	3,150	-	(3,150)	1,500
Total Library	3,650	-	3,650	-	(3,650)	2,000
TOTAL GENERAL FUND	1,507,588	(112,000)	1,395,588	1,209,903	(185,684)	1,252,548

City of Crosslake
Capital Outlay - Budget vs Actual (Updated Through 08/31/2022)

2022

		Original 2022 Budget	2022 Budget Amendments	Amended 2022 Budget	Total Cap-Ex. To Date	Over (Under) Budget to Date	2023
DEPT 43200 Sewer							
Buildings/Facilities							
Concrete Floor, Insulate and Wire	Replace 3 Units	60,000	-	60,000	-	(60,000)	-
HVAC		25,000	-	25,000	9,780	(15,220)	25,000
Maintenance							
- Lift Station Rehabilitation		396,000	-	396,000	-	(396,000)	-
- Paint and Repair Clarifier		-	-	-	-	-	-
- Clarifier Refurb/Controls/Clarifier Engineering 4/12/2021		566,000	-	566,000	49,980	(516,020)	-
- Ongoing Plant Maintenance		100,000	-	100,000	4,317	(95,683)	100,000
Reconstruction/New							
- Moonlight Bay Extension	Funding Source would be New Debt - G.O.	2,356,080	-	2,356,080	1,071,691	(1,284,389)	-
- Add Estimated Cost of Additional Land Purchased at Wastewater Plant	Revenue/Assessment Bonds As per Direction at 9.09.2021 Budget Meeting - likely funded with bonds issues for projects - No, land purchase is not related to specific bondable project	175,000	-	175,000	10,000	(165,000)	-
- East Shore Road Extension	Funding Source would be New Debt - G.O.	-	-	-	-	-	-
- Wildwood Extension	Revenue/Assessment Bonds	-	-	-	-	-	-
- Norway/Brook St/Kimball Rd		-	-	-	-	-	-
- WWTF		-	-	-	-	-	-
- Bio-Solids	Funding Source is Operating Revenue or Fund Transfer From General Fund Existing Cash	-	-	-	4,205	4,205	-
TOTAL SEWER FUND		<u>3,678,080</u>	<u>-</u>	<u>3,678,080</u>	<u>1,149,973</u>	<u>(2,528,107)</u>	<u>125,000</u>
TOTAL FOR CITY		<u>5,185,668</u>	<u>(112,000)</u>	<u>5,073,668</u>	<u>2,359,876</u>	<u>(2,713,791)</u>	<u>1,377,548</u>

BU 2023: 09.28.2022 PRELIMINARY BUDGET DRAFT

CITY OF CROSSLAKE
Revenues Detail BU 2022

Act Code	SRC Descr	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
FUND 101 GENERAL FUND							
101-31000	General Property Taxes	3,590,905	1,630,090	3,423,987	3,648,290	(348,755)	3,997,045
101-31101	County Payment Joint Facility	112,363	111,342	112,544	112,636	-	112,636
101-31310	2012 Series A Levy - New	123,022	-	122,456	-	-	-
101-31800	Other Taxes	5,764	2,501	1,500	2,500	-	2,500
101-31900	Penalties and Interest DelTax	1,076	601	2,500	800	-	800
101-32110	Alcoholic Beverages	16,800	1,800	16,800	16,800	-	16,800
101-32111	Club Liquor License	500	-	500	500	-	500
101-32112	Beer and Wine License	175	-	100	100	-	100
101-32180	Other Licenses/Permits	300	50	200	300	-	300
101-33400	State Grants and Aids	123,868	-	564,077	-	-	-
101-33401	Local Government Aid	-	-	-	-	-	-
101-33402	Homestead Credit	390	-	400	400	-	400
101-33416	Police Training Reimbursement	6,182	-	2,500	6,200	-	6,200
101-33417	Police State Aid	52,857	-	52,000	54,000	-	54,000
101-33418	Fire State Aid	44,668	-	44,000	44,000	-	44,000
101-34419	Fire Training Reimbursement	18,565	3,710	5,000	10,000	-	10,000
101-33420	Insurance Premium Reimburse	27,282	-	-	-	-	-
101-34000	Charges for Services	265	96	500	500	-	500
101-34010	Sale of Maps and Publications	76	30	100	100	-	100
101-34050	Candidate Filing Fees	-	-	20	20	-	20
101-34103	Zoning Permits	73,225	27,850	45,000	55,000	-	55,000
101-34104	Plat Check Fee/Subdivision Fee	19,825	9,575	5,000	12,000	-	12,000
101-34105	Variances and CUPS/IUPS	13,500	9,000	9,000	10,000	-	10,000
101-34106	Sign Permits	325	200	500	500	-	500
101-34107	Assessment Search Fees	3,655	1,185	800	2,000	-	2,000
101-34108	Zoning Misc/Penalties	34,841	-	1,500	1,500	-	1,500
101-34112	Septic Permits	18,850	10,405	12,000	13,000	-	13,000
101-34201	Fire Department Donations	11,675	2,000	200	200	-	200
101-34202	Fire Protection and Calls	112,071	35,961	34,000	38,000	-	38,000
101-34206	Animal Control Fees	-	-	-	-	-	-
101-34207	House Burning Fee	-	-	1,500	-	-	-
101-34210	Police Contracts	60,647	37,146	64,285	66,203	-	66,203
101-34211	Police Donations	23,810	5,000	-	-	-	-
101-34213	Police Receipts	3,221	2,491	5,000	5,000	-	5,000
101-34215	Pass Thru Donations	-	-	-	-	-	-
101-34300	E911 Signs	4,300	1,300	1,000	1,000	-	1,000
101-34700	Park & Rec Donation	208	198	300	300	-	300
101-34701	Halloween Donations	-	25	-	-	-	-
101-34711	Taxable Merchandise/Rentals	574	79	200	200	-	200
101-34740	Park Concessions	47	-	500	500	-	500
101-34741	Gen Gov t Concessions	247	213	100	100	-	100

CITY OF CROSSLAKE
Revenues Detail BU 2022

Act Code	SRC Descr	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
101-34750	CCC/Park User Fee	2,847	1,754	4,000	4,000	-	4,000
101-34751	Shelter/Beer/Wine Fees	210	60	300	300	-	300
101-34760	Library Cards	1,050	538	500	500	-	500
101-34761	Library Donations	639	-	500	500	-	500
101-34762	Library Copies	252	109	300	300	-	300
101-34763	Library Events (Book Sale - August)	4,248	1,070	5,000	5,000	-	5,000
101-34764	Library Miscellaneous	15	9	50	50	-	50
101-34765	Summer Reading Program	-	-	300	300	-	300
101-34768	PAL Foundation - Library	25	-	250	250	-	250
101-34769	PAL Foundation - Park	50,098	162,778	3,000	3,000	-	3,000
101-34770	Silver Sneakers	17,666	9,286	15,000	15,000	-	15,000
101-34790	Park Dedication Fees	70,500	36,000	4,500	4,500	-	4,500
101-34800	Tennis Fees	1,607	325	1,500	1,500	-	1,500
101-34801	Recreational-Program	910	-	3,000	3,000	-	3,000
101-34802	Softball/Baseball Fees	778	1,100	1,000	1,000	-	1,000
101-34803	Recreation-Misc. Receipts	-	390	1,000	1,000	-	1,000
101-34806	Weight Room Fees	25,733	13,691	30,000	30,000	-	30,000
101-34807	Volleyball Fees	592	214	750	750	-	750
101-34808	Silver Sneakers (Silver and Fit)	499	30	1,000	1,000	-	1,000
101-34809	Soccer Fees	820	-	1,500	1,500	-	1,500
101-38410	Pickle Ball	8,588	10,100	8,000	15,000	-	15,000
101-34940	Cemetery Lots	16,250	5,500	4,000	5,000	-	5,000
101-34941	Cemetery Openings	7,250	1,250	5,000	3,500	-	3,500
101-34942	Cemetery Other	1,100	300	450	450	-	450
101-34950	Public Works Revenue	2,249	1,280	3,000	3,000	-	3,000
101-34952	County Joint Facility Payments	30,262	7,695	35,000	35,000	-	35,000
101-34953	Recycling Revenues	127	197	1,500	500	-	500
101-35100	Court Fines	14,410	9,173	5,000	10,000	-	10,000
101-35103	Library Fines	135	189	600	600	-	600
101-35105	Restitution Receipts	3,026	-	1,000	500	-	500
101-36200	Miscellaneous Revenues	6,392	4,952	11,240	6,000	-	6,000
101-36201	Misc Reimbursements	213	4	-	-	-	-
101-36202	Library Grants	5,000	5,000	5,000	5,000	-	5,000
101-36210	Interest Earnings	5,372	10,198	9,000	15,000	-	15,000
101-36230	Contributions and Donations	-	-	-	-	-	-
101-36254	Sp Assess Prin-Bridges	5,088	-	3,855	3,628	-	3,628
101-36255	Sp Assess Int-Bridges	395	15	154	145	-	145
	Sp Assess Prin-USAC/Perkins Rd	8,184	7,108	3,532	3,673	-	3,673
	Sp Assess Int-USACE/Perkind Rd	2,870	-	1,905	1,764	-	1,764
101-39101	Sales of General Fixed Assets	51,103	-	-	139,000	-	139,000
101-39200	Operating Transfers	-	-	-	-	-	-
101-39204	Transfer Frm Needs Assess Fund	-	-	-	-	-	-
	Bonds	-	-	706,100	-	-	-
101-39230	Proceeds - Bonds/Grants/Certs	900,661	-	-	530,000	11,000	519,000
Total Fund 101 - Gr Total General Fund		5,753,241	2,183,159	5,407,855	4,953,859	(337,755)	5,291,614

CITY OF CROSSLAKE
Revenues Detail BU 2022

Act Code	SRC Descr	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
FUND 301 DEBT SERVICE FUND							
301-31000	General Property Taxes	-	-	-	-	-	-
301-31308	2006 Series B Levy	5	-	-	-	-	-
301-31309	2006 Series C Levy	-	-	-	-	-	-
301-31310	2012 Series A Levy	-	-	-	-	-	-
301-31311	2015 Equipment Certificates	324	-	-	-	-	-
301-31312	2017 GO Sewer Rev Imp Bonds	-	-	-	-	-	-
301-31313	2018 Roads - Estimated Bond Levy	107,388	-	104,554	102,025	-	102,025
301-31317	2019A City Hall/Police/Fire	312,610	-	313,510	308,680	-	308,680
301-31318	2021A Fire Truck Equip Cert	-	-	144,165	141,645	-	141,645
	2022A Proposed Fire Truck				122,735	2,404	120,331
	2022 Proposed Road Projects				39,590	(33,045)	72,635
301-36121	Sp Assess Prin 2022A Roads	-	-	-	37,188	37,188	-
301-36122	Sp Assess Int Tamarack 99	-	-	-	-	-	-
301-36123	Sp Assess Prin Daggett Bay Rd	1,257	-	1,307	1,360	-	1,360
301-36124	Sp Assess Int Daggett Bay Rd	532	-	482	429	-	429
301-39300	Proceeds-Gen Long-term Debt	11,009	-	-	-	-	-
Total Fund 301 Debt Total Debt Service Fund		433,125	-	564,018	753,652	6,547	747,105
FUND 401 GENERAL CAPITAL PROJECTS (PART OF GENERAL FUND)							
401-31000	General Property Taxes	-	-	-	-	-	-
401-33400	State Grants and Aids	10,000	-	-	-	-	-
401-39200	Operating Transfers	656,943	-	-	-	-	-
Total Fund 401 (10) Total Gen. Cap. Proj. Fund		666,943	-	-	-	-	-
FUND 405 TAX INCREMENT FINANCE PROJECTS							
405-31056	Tax Increment 1-9 C&J Develop	13,275	-	13,000	13,000	-	13,000
Total Fund 405 Tax Total TIF Fund		13,275	-	13,000	13,000	-	13,000
FUND 502 ECONOMIC DEVELOPMENT FUND							
502-31100	General Property Taxes	15,871	-	19,100	18,100	-	18,100
Total Fund 502 Eco Total EDA FUND		15,871	-	19,100	18,100	-	18,100

CITY OF CROSSLAKE
Revenues Detail BU 2022

Act Code	SRC Descr	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
FUND 601 SEWER OPERATING FUND							
601-33423	Insurance Claim Reimbursement	-	-	-	-	-	-
601-34410	Unallocated Reserves	253	910	-	-	-	-
601-36104	Penalty & Interest	1,492	995	1,500	1,500	-	1,500
601-36200	Miscellaneous Revenues	2,029	-	1,500	1,500	-	1,500
601-36201	Misc Reimbursements	-	-	-	-	-	-
601-36210	Interest Earnings	-	-	-	-	-	-
601-37200	User Fee	322,210	171,648	325,000	350,000	-	350,000
601-37250	Sewer Connection Payments	30,500	26,000	21,000	21,000	-	21,000
	Other Grants for Capital Projects	-	-	-	-	-	-
601-37500	Capital Contribution/Bonds	-	-	3,114,003	-	-	-
601-39101	Sales of Fixed Assets	-	-	-	-	-	-
601-39200	Operating Transfers	8,438	175,000	564,077	-	-	-
Total Fund 601 Sewer Total Sewer Operating		364,923	374,553	4,027,080	374,000	-	374,000
FUND 651 SEWER RESTRICTED SINKING FUND							
651-31306	2012/2003 Disposal System Levy	221,408	-	221,000	222,100	-	222,100
651-31312	2017 Sewer Improvement - Levy Est.	120,126	-	118,340	118,713	-	118,713
	Proposed: G.O. Sewer Bonds 2022A	-	-	-	159,551	(23,351)	182,902
651-33402	Homestead Credit	-	-	-	-	-	-
651-36104	Penalty & Interest	-	-	1,500	1,500	-	1,500
651-36200	Miscellaneous Revenues	-	-	-	-	-	-
651-36201	Misc Reimbursements	-	-	-	-	-	-
651-36210	Interest Earnings	-	-	500	500	-	500
Total Fund 651 Sewer Total Sewer Restricted Fund		341,533	-	341,340	502,364	(23,351)	525,715
TOTAL REVENUE		7,588,912	2,557,712	10,372,393	6,614,975	(354,559)	6,969,534

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
COUNCIL						
Wages and Salaries Dept Head	27,000	13,500	27,000	30,000	-	30,000
FICA	2,066	1,033	2,066	2,295	-	2,295
Workers Comp Insurance	80	70	92	77	-	77
Instruction Fees	95	-	1,500	1,500	-	1,500
Communications-Cellular	1,376	573	1,376	1,376	-	1,376
Travel Expenses	-	-	1,500	1,500	-	1,500
Advertising	-	-	-	-	-	-
Insurance	-	-	-	150	-	150
Miscellaneous	-	-	706	706	-	706
Dues and Subscriptions	-	-	100	100	-	100
Total Council	30,617	15,176	34,340	37,704	-	37,704
ADMINISTRATION						
Wages	180,221	90,076	195,955	196,270	-	196,270
PERA	13,463	6,756	14,697	14,720	-	14,720
FICA	12,112	6,061	14,991	15,015	-	15,015
Employer Paid Health	44,328	22,772	45,544	33,478	-	33,478
Employer Paid Disability	1,660	692	1,517	1,517	-	1,517
Employer Paid Dental	2,064	1,011	2,064	2,064	-	2,064
Employer Paid Life	125	62	134	134	-	134
Deferred Compensation	1,300	650	1,300	-	-	-
Workers Comp Insurance	1,165	1,097	1,339	1,207	-	1,207
Health Savings Account	12,000	6,000	12,000	9,000	-	9,000
Office Supplies	3,242	1,237	2,000	2,000	-	2,000
Instruction Fees	-	424	2,000	2,000	-	2,000
Operating Supplies	552	100	1,500	1,000	-	1,000
Repair/Maint Supply - Equip	3,734	1,058	3,834	3,834	-	3,834
Auditing and Acct g Services	-	-	-	-	-	-
Communications	2,420	1,080	3,500	3,000	-	3,000
Postage	723	256	750	750	-	750
Travel Expenses	-	7	1,000	1,000	-	1,000
Vehicle Expense	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Newsletter Expenditures	-	-	-	-	-	-
Legal Notices Publishing	247	262	750	750	-	750
Office Equipment Rental/Repair	-	-	750	750	-	750
Miscellaneous	-	-	500	500	-	500
Dues and Subscriptions	902	340	1,200	1,200	-	1,200
Sales Tax	3	-	100	100	-	100
Capital Outlay	1,550	-	4,917	5,163	-	5,163
Principal - Copier Lease	913	463	932	970	-	970
Interest	77	32	58	20	-	20
Total Administration	282,799	140,435	313,332	296,442	-	296,442
ELECTIONS						
Services	-	-	5,000	-	-	-
FICA	-	-	383	-	-	-
Operating Supplies	-	30	-	-	-	-
Legal Notices Publishing	-	-	-	-	-	-
Office Equipment Rental/Repair	-	-	-	-	-	-
Miscellaneous	-	-	1,000	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Elections	-	30	6,383	-	-	-
AUDIT/LEGAL SERVICES						
Auditing and Acct g Services	27,355	30,655	32,000	32,000	-	32,000
Legal Fees (Civil)	13,441	3,920	7,000	7,000	-	7,000
Legal Fees (Labor)	31,351	11,495	10,000	10,000	-	10,000
Total Audit/Legal Services	72,147	46,070	49,000	49,000	-	49,000

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
PLANNING AND ZONING						
Wages	125,943	60,193	127,620	139,048	-	139,048
PERA	8,777	4,514	9,572	10,429	-	10,429
FICA	7,859	4,275	9,763	10,637	-	10,637
Employer Paid Health	41,627	11,913	45,544	33,478	-	33,478
Employer Paid Disability	992	404	1,130	1,130	-	1,130
Employer Paid Dental	1,032	660	2,064	2,064	-	2,064
Employer Paid Life	120	52	134	134	-	134
Deferred Compensation	-	-	650	-	-	-
Unemployment	-	-	-	-	-	-
Workers Comp Insurance	681	887	783	976	-	976
Health Savings Account	9,645	5,574	12,000	7,000	-	7,000
Office Supplies	2,198	600	1,300	1,300	-	1,300
Instruction Fees	-	-	600	2,500	-	2,500
Operating Supplies	411	73	1,200	1,200	-	1,200
Motor Fuels	-	-	-	-	-	-
Repair/Maint Supply - Equip	3,321	904	3,934	3,934	-	3,934
Repair/Maint Vehicles	-	-	-	-	-	-
Uniform Allowance	976	-	1,000	1,000	-	1,000
Engineering Fees	1,680	720	1,500	1,500	-	1,500
Legal Fees (Civil)	4,290	2,695	3,000	3,000	-	3,000
Legal/Eng - Developer/Criminal	-	-	-	-	-	-
Surveyor	-	-	-	-	-	-
Communications	2,912	1,271	3,000	3,000	-	3,000
Postage	624	246	500	500	-	500
Travel Expenses	1,383	108	2,500	2,500	-	2,500
Travel Expense- P&Z Comm	4,305	910	3,000	3,000	-	3,000
Advertising	318	-	100	100	-	100
Legal Notices Publishing	1,578	527	1,600	1,600	-	1,600
Filing Fees	1,124	368	750	750	-	750
Mapping	-	-	-	-	-	-
Insurance	3,333	3,319	3,832	3,662	-	3,662
Septic Inspections	68	-	-	-	-	-
Office Equipment Rental/Repair	170	-	500	500	-	500
Miscellaneous	950	-	500	500	-	500
Dues and Subscriptions	-	-	-	-	-	-
Enhanced 911	-	-	-	-	-	-
Sales Tax	16	8	-	-	-	-
Refund	1,207	500	500	500	-	500
Consultant Fees	1,000	1,000	-	-	-	-
Capital Outlay	3,373	-	4,917	5,163	-	5,163
Principal - Copier Lease	913	463	932	970	-	970
Interest	77	32	58	20	-	20
Total Planning and Zoning	232,902	102,216	244,483	242,095	-	242,095

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
GENERAL GOVERNMENT						
Assistant				52,000	-	52,000
PERA				3,900	-	3,900
FICA				3,978	-	3,978
Health Insurance	-	123	-	23,911	-	23,911
Employer Paid Disability				600	-	600
Dental Insurance - Retirees	-	-	-	1,032	-	1,032
Employer Paid Life				67	-	67
Workers Comp Insurance	-	-	-	-	-	-
Health Savings Account	-	-	-	6,000	-	6,000
Operating Supplies	3,794	1,382	2,500	2,500	-	2,500
Repair/Maint Supply - Equip	392	-	500	500	-	500
Bldg Repair Suppl/Maintenance	3,773	3,209	5,000	5,000	-	5,000
Signs	-	-	500	500	-	500
Concessions - Pop	257	132	300	300	-	300
Architects Fees	-	-	-	-	-	-
Engineering Fees	120	-	-	-	-	-
Security Monitoring	1,618	1,608	1,608	1,608	-	1,608
Communications	1,253	422	-	500	-	500
Background Checks	-	-	-	-	-	-
Newsletter Expenditures	-	-	-	-	-	-
Legal Notices Publishing	530	338	500	500	-	500
Ordinance Codification	1,554	-	5,000	5,000	-	5,000
Insurance	27,366	24,789	31,470	28,480	-	28,480
Electric Utilities	9,910	1,942	13,000	10,000	-	10,000
Gas Utilities	2,423	2,296	4,500	4,500	-	4,500
Refuse/Garbage Disposal	742	342	650	650	-	650
Sewer Utility	728	275	600	600	-	600
Generator Expense	-	-	1,500	1,500	-	1,500
Cleaning Services	13,200	6,600	13,200	13,200	-	13,200
Miscellaneous	1,720	281	2,500	1,500	-	1,500
Dues and Subscriptions	7,456	695	8,000	8,000	-	8,000
Brainerd Lakes Area Dev Corp - (See ED)	-	-	-	-	-	-
Initiative Foundation	1,650	1,650	1,650	1,650	-	1,650
Emergency Mgmt Expense	-	-	2,000	-	-	-
Telephone Co Reimb Expense	-	-	-	-	-	-
Enhanced 911/2020 Emergency Supplies	3,488	-	300	3,000	-	3,000
Safety Prog/Equipment	2,236	4,181	7,500	5,000	-	5,000
Sales Tax	2	-	50	50	-	50
Transportation Plan	-	-	-	-	-	-
Animal Control	-	-	500	-	-	-
Cobra Payments	-	-	-	-	-	-
Health Comm Program Expense	-	-	-	-	-	-
Refund	-	-	-	-	-	-
Fireworks	15,000	15,000	15,000	15,000	-	15,000
Fines/Fees Reimburse	-	-	6,000	6,000	-	6,000
Consultant Fees	-	-	-	-	-	-
Donations to Civic Org s	3,850	250	6,000	4,000	-	4,000
Pass Thru Donations	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Outlay-Building	-	-	-	-	-	-
Capital Outlay-Land	-	-	-	-	-	-
Principal/Interest/Fiscal Refunding Bonds	-	-	-	-	-	-
Operating Transfers	665,381	-	564,077	-	-	-
Total General Government	768,441	65,514	694,404	211,025	-	211,025

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
POLICE ADMINISTRATION						
Wages - Department Head	411,759	204,628	438,649	476,643	-	476,643
PERA	70,533	35,784	77,641	84,366	-	84,366
FICA	5,377	2,631	6,360	6,911	-	6,911
Employer Paid Health	96,596	47,826	122,972	114,777	-	114,777
Employer Paid Disability	3,197	1,403	3,270	3,270	-	3,270
Employer Paid Dental	4,466	1,940	4,926	4,926	-	4,926
Employer Paid Life	364	187	403	403	-	403
Deferred Compensation	1,100	325	1,300	-	-	-
Unemployment	-	-	1,000	1,000	-	1,000
Workers Comp Insurance	23,684	32,113	27,236	35,324	-	35,324
Health Savings Account	37,500	13,500	27,000	24,000	-	24,000
Office Supplies	306	155	300	300	-	300
Instruction Fees	4,512	5,365	5,000	10,001	-	10,001
Physicals	880	-	-	800	-	800
Operating Supplies	3,179	2,872	1,800	3,000	-	3,000
Motor Fuels	16,673	10,392	18,000	18,000	-	18,000
Repairs Maintenance - Vehicles	6,505	3,880	6,200	8,700	-	8,700
Repair/Maint Supply - Equip	4,759	1,250	20,000	10,000	-	10,000
Repairs/Maintenance - Building	255	20	-	500	-	500
Uniform Allowances	6,720	1,997	4,550	4,550	-	4,550
Tactical Team	-	-	-	-	-	-
Restitution Expenditures	-	-	500	500	-	500
Forfeiture Expenditures	305	-	1,000	500	-	500
Legal Fees (Civil)	-	-	-	-	-	-
Donation Expenditures	4,861	3,822	-	-	-	-
Communications	5,785	2,451	2,800	5,400	-	5,400
Communications-Cellular	5,650	2,675	5,400	5,400	-	5,400
Postage	215	76	200	200	-	200
Travel Expenses	840	1,727	2,500	2,500	-	2,500
Advertising	269	-	-	-	-	-
Legal Notices Publishing	-	-	-	-	-	-
Insurance	25,913	27,905	29,799	30,466	-	30,466
Cleaning Service	4,800	2,400	4,800	4,800	-	4,800
Office Equipment Rental/Repair	-	-	1,000	1,000	-	1,000
Miscellaneous	125	(210)	200	200	-	200
Dues and Subscriptions	10,873	6,194	6,000	12,000	-	12,000
Sales Tax	-	-	200	200	-	200
Undercover Supplies	-	-	-	-	-	-
Fines/Fees Reimburse	6,000	6,000	6,000	6,000	-	6,000
Capital Outlay	31,577	48,845	66,214	16,600	-	16,600
Capital Outlay - Vehicles	45,672	4,365	21,350	67,207	-	67,207
Principal - Copier Lease	480	203	489	499	-	499
Interest	40	14	31	21	-	21
Total Police Administration	841,771	472,734	915,090	960,964	-	960,964

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
FIRE ADMINISTRATION						
Wages	123,705	82,714	155,000	213,125	(25,000)	238,125
PERA			-	4,425	(4,425)	8,850
FICA	9,798	6,328	11,858	14,392	-	14,392
Employer Paid Health			-	11,955	(11,955)	23,911
Employer Paid Disability			-	-	-	-
Employer Paid Dental			-	1,032	-	1,032
Employer Paid Life			-	67	-	67
Workers Comp Insurance	4,411	4,689	5,073	5,158	-	5,158
Office Supplies	102	167	100	100	-	100
Instruction Fees - Training	26,360	5,994	15,000	15,000	-	15,000
Physicals	3,446	3,160	3,500	3,500	-	3,500
Operating Supplies	8,053	2,858	5,000	10,000	-	10,000
Motor Fuels	639	365	500	500	-	500
Diesel Fuel	855	689	1,000	1,000	-	1,000
Repair/Maint Supply - Equip	4,737	2,935	5,000	5,000	-	5,000
Repair/Maint Vehicles	14,464	6,757	9,000	12,000	-	12,000
Tires	-	-	500	500	-	500
Bldg Repair Suppl/Maintenance	3,411	1,247	5,000	5,000	-	5,000
Fire Prevention	164	-	2,000	2,000	-	2,000
Small Tools and Minor Equip	3,234	950	1,500	1,500	-	1,500
Uniforms	1,564	1,093	1,000	1,500	-	1,500
Turnout Gear	394	-	-	-	-	-
Mutual Aid Exp	4,560	-	-	-	-	-
Security Monitoring	3,597	-	1,464	5,000	-	5,000
Donation Expenditures (Capital Outlay)	2,593	1,455	-	-	-	-
Communications	7,227	2,967	5,500	5,500	-	5,500
Postage	15	-	25	25	-	25
Travel Expenses	4,148	2,109	6,000	6,000	-	6,000
Advertising	-	-	-	-	-	-
Legal Notices Publishing	-	-	-	-	-	-
Electric Utilities	8,081	3,144	9,277	7,500	-	7,500
Gas Utilities	13,291	4,764	16,000	15,000	-	15,000
Insurance	4,635	18,728	4,500	17,664	-	17,664
Refuse/Garbage	852	510	500	1,000	-	1,000
Sewer Utility	624	275	600	660	-	660
Cleaning Service	1,400	600	2,400	2,400	-	2,400
Miscellaneous	1,743	801	150	2,000	-	2,000
Dues and Subscriptions	1,240	1,788	1,500	2,000	-	2,000
Sales Tax	-	-	100	100	-	100
Permits	-	-	-	-	-	-
House Burn	-	-	1,500	-	-	-
FDRA City Contribution	28,475	2,316	25,000	30,000	-	30,000
FDRA State Aid	44,668	-	44,000	45,000	-	45,000
Capital Outlay	23,898	27,165	54,290	49,290	-	49,290
Capital Outlay - Vehicles	891,053	-	-	696,625	(11,375)	708,000
Capital Outlay-Building	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Issuance Costs (Other Financin	24,250	-	-	-	-	-
Fiscal Agent s Fees	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Total Fire Administration	1,271,688	186,567	393,836	1,193,518	(52,755)	1,246,273
AMBULANCE SERVICES						
Bldg Repair Suppl/Maintenance	333	205	1,800	1,800	-	1,800
Ambulance Subsidy	13,200	5,500	13,200	13,200	-	13,200
Total Ambulance Services	13,533	5,705	15,000	15,000	-	15,000

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
PUBLIC WORKS						
Wages and Salaries Dept Head	166,267	95,168	210,520	218,797	-	218,797
PERA	12,468	7,138	15,685	16,305	-	16,305
FICA	10,943	6,394	16,105	16,738	-	16,738
Employer Paid Health	66,587	33,291	68,316	71,732	-	71,732
Employer Paid Disability	1,327	553	1,243	1,243	-	1,243
Employer Paid Dental	3,100	1,642	3,096	3,096	-	3,096
Employer Paid Life	187	89	202	202	-	202
Deferred Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Workers Comp Insurance	15,805	14,819	18,175	16,301	-	16,301
Health Savings Account	18,000	9,000	18,000	18,000	-	18,000
Office Supplies	336	336	450	450	-	450
Instruction Fees	-	-	1,500	1,500	-	1,500
Operating Supplies	1,185	648	1,200	1,200	-	1,200
Motor Fuels	7,491	4,508	8,000	8,000	-	8,000
Diesel Fuel	5,510	4,299	10,000	10,000	-	10,000
Shop Supplies	1,465	-	2,750	2,750	-	2,750
Repair/Maint Supply - Equip	10,246	8,169	30,000	30,000	-	30,000
Repair/Maint Vehicles	21,116	5,850	15,000	25,000	-	25,000
Tires	1,413	1,749	1,500	3,000	-	3,000
Bldg Repair Suppl/Maintenance	7,872	2,071	4,500	10,000	-	10,000
Street Maint Materials	19,243	27,449	30,000	30,000	-	30,000
New Roads Materials	-	-	-	-	-	-
Bridge Materials	-	-	1,500	1,500	-	1,500
Street Lighting	-	-	-	-	-	-
Striping	23,017	-	35,000	35,000	-	35,000
Signs	7,074	2,182	8,000	6,500	-	6,500
Small Tools and Minor Equip	4,662	895	5,000	5,000	-	5,000
Concessions - Pop	-	-	-	-	-	-
Uniform Allowance/Joe	1,426	226	1,500	1,500	-	1,500
Engineering Fees	1,225	240	25,000	20,000	-	20,000
Legal Fees (Civil)	175	-	500	500	-	500
Surveyor	-	-	-	-	-	-
Security Monitoring	637	559	200	1,200	-	1,200
Communications	1,348	-	1,500	3,000	-	3,000
Postage	-	-	50	50	-	50
Travel Expenses	-	48	1,000	500	-	500
Advertising	61	1,093	100	500	-	500
Legal Notices Publishing	-	216	100	500	-	500
Insurance	10,889	8,023	12,522	9,513	-	9,513
Electric Utilities	10,206	4,108	12,000	12,000	-	12,000
Gas Utilities	4,009	4,492	5,000	6,500	-	6,500
Refuse/Garbage Disposal	1,049	860	1,000	1,000	-	1,000
Sewer Utility	391	233	400	400	-	400
Cleaning Services	5,640	2,820	5,640	5,640	-	5,640
Office Equipment Rental/Repair	-	-	100	100	-	100
Equipment Rental	-	-	-	-	-	-
Miscellaneous	1,479	37	2,500	2,500	-	2,500
Dues and Subscriptions	36	562	-	1,000	-	1,000
Safety Prog/Equipment	1,114	41	1,000	1,000	-	1,000
Sales Tax	113	86	100	100	-	100
Permits	-	-	-	-	-	-
Joint Facility County Expense	30,371	18,888	35,000	35,000	-	35,000
Capital Outlay	16,972	-	30,000	31,000	(100,000)	131,000
Capital Outlay - Vehicles	95,275	13,000	224,000	-	-	-
Capital Outlay-Building	-	-	-	-	-	-
Capital Outlay-Land	-	-	-	-	-	-
Capital Outlay-Other	190,279	8,803	4,000	34,000	25,000	9,000
Capital Outlay -Seal Coat	17,167	-	110,000	100,000	-	100,000
Capital Outlay - Crackfill	72,000	-	75,000	100,000	-	100,000
Capital Outlay - Overlays	-	-	706,100	-	-	-
Capital Outlay - Road Const	49,194	327,263	-	100,000	(150,000)	250,000
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Fiscal Agent s Fees	-	-	-	-	-	-
Operating Transfers	-	175,000	-	-	-	-
Total Public Works	916,373	792,845	1,760,053	999,817	(225,000)	1,224,817

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
43025 PUBLIC WORKS SNOW REMOVAL						
Wages and Salaries	-	1,767	-	-		-
Tech 1	-	1,230	-	-		-
Tech 2	-	943	-	-		-
Part-time	-	328	-	-		-
Tech 3	-	1,342	-	-		-
PERA	-	421	-	-		-
FICA	-	389	-	-		-
Employer Paid Health	-	1,304	-	-		-
Employer Paid Disability	-	-	-	-		-
Employer Paid Dental	-	60	-	-		-
Employer Paid Life	-	7	-	-		-
Deferred Compensation	-	13	-	-		-
Total 430025 Public Works Snow Remo	-	7,804	-	-		-
43026 PUBLIC WORKS Trails						
Wages and Salaries Dept Head	-	-	-	-		-
Tech 1	-	327	-	-		-
Tech 2	-	-	-	-		-
Part-time	-	-	-	-		-
Tech 3	-	-	-	-		-
PERA	-	25	-	-		-
FICA	-	22	-	-		-
Employer Paid Health	-	116	-	-		-
Employer Paid Disability	-	-	-	-		-
Employer Paid Dental	-	5	-	-		-
Employer Paid Life	-	0	-	-		-
Deferred Compensation	-	-	-	-		-
Total 430026 Public Works Trails	-	495	-	-	-	-

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
CEMETERY						
Seasonal Part Time Staff	2,424	-	5,574	5,574	-	5,574
Seasonal Part Time Staff - FICA	79	-	426	426	-	426
Operating Supplies	651	704	940	940	-	940
Repair/Maint Supply - Equip	1,184	-	250	250	-	250
Insurance	74	56	85	67	-	67
Electric Utilities	179	137	350	350	-	350
Miscellaneous	902	192	400	400	-	400
Refund	1,075	-	-	-	-	-
Capital Outlay	-	-	5,000	5,000	-	5,000
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Cemetery	6,567	1,088	13,025	13,007	-	13,007

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
PARKS AND RECREATION						
Wages	201,278	97,851	240,083	258,288	-	258,288
PERA	13,382	6,578	17,016	19,372	-	19,372
FICA	13,995	6,796	17,889	20,292	-	20,292
Employer Paid Health	32,076	23,568	68,316	57,389	-	57,389
Employer Paid Disability	1,683	575	1,425	1,425	-	1,425
Employer Paid Dental	3,713	1,526	3,818	3,818	-	3,818
Employer Paid Life	235	98	248	248	-	248
Deferred Compensation	650	319	1,040	-	-	-
Unemployment	-	-	5,000	5,000	-	5,000
Workers Comp Insurance	8,506	12,234	9,782	13,457	-	13,457
Health Savings Account	12,000	6,750	18,000	15,000	-	15,000
Office Supplies	238	188	200	200	-	200
Instruction Fees	-	445	500	500	-	500
Operating Supplies	3,745	735	3,200	3,200	-	3,200
Motor Fuels	3,556	1,787	2,000	2,000	-	2,000
Diesel Fuel	1,882	1,061	1,000	1,000	-	1,000
Repair/Maint Supply - Equip	11,062	1,458	4,000	10,000	-	10,000
Repair/Maint Vehicles	2,638	88	1,000	1,000	-	1,000
Bldg Repair Suppl/Maintenance	17,618	2,929	15,000	20,000	-	20,000
Chemicals	5,478	1,920	3,500	6,000	-	6,000
Signs	227	38	400	400	-	400
Small Tools	1,015	702	-	1,200	-	1,200
Concessions - Pop	9	-	-	-	-	-
Concessions - Food	-	-	-	-	-	-
Uniforms	1,489	479	900	900	-	900
Engineering	-	-	5,000	5,000	-	5,000
Legal Fees (Civil)	-	-	2,000	2,000	-	2,000
Instructors Fees	-	-	-	-	-	-
Tennis	433	186	1,000	1,000	-	1,000
Program Supplies	1,770	293	1,000	1,500	-	1,500
Softball/Baseball	1,439	1,575	1,000	1,500	-	1,500
Aerobic Instruction	-	-	-	-	-	-
Warm House/Garage Exp	921	257	1,000	1,000	-	1,000
Security Monitoring	928	-	1,200	1,200	-	1,200
Soccer/Skating	898	59	1,500	1,500	-	1,500
Garage (North)	1,908	319	3,000	3,000	-	3,000
Donation Expenditures	-	-	-	-	-	-
Communications	5,890	2,591	3,500	6,000	-	6,000
Postage	56	2	150	150	-	150
Garage (East)	1,461	116	1,500	1,500	-	1,500
Disc Golf Expenses	-	-	100	100	-	100
Travel Expenses	593	124	1,000	1,000	-	1,000
Background Checks	120	90	150	150	-	150
Advertising	133	918	500	1,000	-	1,000
Legal Notices Publishing	-	122	-	200	-	200
Insurance	13,417	14,399	15,429	15,543	-	15,543
Electric Utilities	13,908	5,314	13,000	15,000	-	15,000
Gas Utilities	5,582	7,426	6,500	10,000	-	10,000
Refuse/Garbage Disposal	991	441	800	800	-	800
Improvements Other Than Bldgs	4,275	1,384	3,800	3,800	-	3,800
Cleaning Services	22,575	11,288	22,575	22,575	-	22,575
Office Equipment Rental/Repair	479	194	700	700	-	700
Equipment Rental	854	69	500	500	-	500
Miscellaneous	1,141	1,074	800	800	-	800
Dues and Subscriptions	1,270	25	500	500	-	500
Safety Prog/Equipment	1,422	377	1,500	1,500	-	1,500
Sales Tax	2,597	1,629	1,600	1,600	-	1,600
Sr Meals Expense	-	-	400	400	-	400
Weight Room Ins Reimbur	96	63	150	150	-	150
Permits	-	-	-	-	-	-
Refund	88	530	150	150	-	150
80 Acre Development Expense	1,628	-	1,000	1,000	-	1,000
Weight Room Expenses	2,095	735	2,000	2,000	-	2,000
PAL Foundation Expenditures	1,906	8,620	3,000	3,000	-	3,000
Silver Sneakers	6,881	2,997	6,500	6,500	-	6,500
Park Master Plan	-	-	-	-	-	-
Capital Outlay	133,795	227,127	187,150	40,500	-	40,500
Capital Outlay-Building	-	-	-	-	-	-
Capital Outlay-Land	-	25,000	-	-	-	-

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
Capital Outlay - Other	-	-	-	-	-	-
Principal	797	405	813	830	-	830
Interest	52	20	36	19	-	19
Total Parks and Recreation	568,874	483,893	706,820	596,355	-	596,355
45125 PARKS AND RECREATION SNOW REMOVAL (2.00%)						
Wages and Salaries Dept Head	-	505	-	-	-	-
Assistant	-	-	-	-	-	-
Tech 1	-	-	-	-	-	-
Tech 2	-	-	-	-	-	-
Part-time	-	-	-	-	-	-
Tech 3	-	536	-	-	-	-
PERA	-	78	-	-	-	-
FICA	-	67	-	-	-	-
Employer Paid Health	-	513	-	-	-	-
Employer Paid Disability	-	-	-	-	-	-
Employer Paid Dental	-	23	-	-	-	-
Employer Paid Life	-	3	-	-	-	-
Employee Paid Other	-	-	-	-	-	-
Deferred Compensation	-	5	-	-	-	-
Total 45125 Parks and Recreation Snow	-	1,731	-	-	-	-
45126 PARKS AND RECREATION TRAILS (1.00%)						
Wages and Salaries Dept Head	-	95	-	-	-	-
Assistant	-	-	-	-	-	-
Tech 1	-	-	-	-	-	-
Tech 2	-	-	-	-	-	-
Part-Time	-	-	-	-	-	-
Tec 3	-	-	-	-	-	-
PERA	-	7	-	-	-	-
FICA	-	6	-	-	-	-
Employer Paid Health	-	35	-	-	-	-
Employer Paid Disability	-	-	-	-	-	-
Employer Paid Dental	-	2	-	-	-	-
Employer Paid Life	-	0	-	-	-	-
Employee Paid Other	-	-	-	-	-	-
Deferred Compensation	-	1	-	-	-	-
Total 45126 Parks and Recreation Trail	-	146	-	-	-	-

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
LIBRARY						
Assistant	20,739	10,267	15,913	19,323	-	19,323
PERA	1,540	770	1,193	1,449	-	1,449
FICA	1,456	736	1,217	1,478	-	1,478
Employer Paid Health	-	-	-	-	-	-
Employer Paid Disability	-	-	105	105	-	105
Employer Paid Dental	411	165	310	310	-	310
Employer Paid Life	14	12	21	21	-	21
Employer Paid Other	-	-	-	-	-	-
Employer Share of Deferred Comp	-	-	260	-	-	-
Unemployment	-	-	-	-	-	-
Workers Comp Insurance	1,139	899	1,310	989	-	989
Health Savings Account	-	-	-	-	-	-
Library Operating Supplies	1,376	382	2,000	2,000	-	2,000
Library Subscriptions	249	868	500	500	-	500
Library Books	4,045	2,243	5,000	5,000	-	5,000
Children s Program Expense	132	-	150	150	-	150
Library Luncheon Expense	-	-	-	-	-	-
Book Sale Expenses	72	-	-	-	-	-
Golf Fundraiser Expense	-	-	-	-	-	-
Donation Expenditures	-	-	-	-	-	-
Communications	754	317	1,000	1,000	-	1,000
Postage	2	-	50	50	-	50
Background Checks	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Office Equipment Rental/Repair	117	65	500	500	-	500
Miscellaneous	221	174	1,000	1,000	-	1,000
Dues and Subscriptions	2,007	1,060	2,000	2,000	-	2,000
Sales Tax	308	5	100	100	-	100
Refund	9	-	50	50	-	50
PAL Foundation Expenditures	-	-	250	250	-	250
Capital Outlay	2,509	-	3,650	2,000	-	2,000
Principal	521	265	532	543	-	543
Interest	34	13	23	12	-	12
Total Library	37,654	18,241	37,134	38,830	-	38,830
RECYCLING						
Refuse/Garbage Disposal	-	-	-	-	-	-
Recycling Expenses	325	50	500	500	-	500
Miscellaneous	-	-	-	-	-	-
Total Recycling	325	50	500	500	-	500
GENERAL FUND DEBT SERVICE						
Series 2012A Bonds						
Principal	200,000	205,000	205,000	210,000	-	210,000
Interest	11,753	4,826	7,346	2,250	-	2,250
Fiscal Agent s Fees	377	253	300	300	-	300
Total Series 2012A Bonds	212,130	210,079	212,646	212,550	-	212,550
TOTAL GENERAL FUND	5,255,820	2,550,819	5,396,047	4,866,808	(277,755)	5,144,564

	2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
DEBT SERVICE FUND						
<i>Series 2018A GO Bonds</i>						
Principal	80,000	85,000	85,000	85,000	-	85,000
Interest	18,225	8,563	15,850	13,300	-	13,300
Fiscal Charges	-	-	-	-	-	-
<i>Series 2015B & 2021A Certificates</i>						
Principal	-	-	-	120,000	-	120,000
Interest	-	13,215	21,865	16,100	-	16,100
<i>Series 2019A GO Bonds</i>						
Principal	180,000	225,000	225,000	230,000	-	230,000
Interest	74,881	36,541	70,831	66,281	-	66,281
Bond Issuance Costs	-	-	-	-	-	-
Fiscal Charges	1,740	990	2,250	2,250	-	2,250
TOTAL DEBT SERVICE FUND	354,846	369,308	420,797	532,931	-	532,931
TAX INCREMENT FUND						
Administrative Fees	-	-	-	850	-	850
Developer Reimbursements	12,171	229	11,250	10,400	-	10,400
TOTAL TAX INCREMENT FUND	12,171	229	11,250	11,250	-	11,250
CAPITAL PROJ. FUND - CITY/FIRE BLDG						
Capital Outlay	1,152,819	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUND	1,152,819	-	-	-	-	-
ECONOMIC DEVELOPMENT FUND(S)						
Operating	10,925	-	19,600	18,100	-	18,100
TOTAL ECONOMIC DEV. FUND(S)	10,925	-	19,600	18,100	-	18,100
SEWER FUND						
Operating	315,291	130,718	316,904	336,050	-	336,050
Depreciation	313,996	-	325,000	350,000	-	350,000
Operating Transfers	-	-	-	-	-	-
Capital Outlay	-	299,242	3,678,080	125,000	(60,000)	185,000
Debt Service:						
2012/2003 Series A Bonds - P	-	-	195,000	200,000	-	200,000
2012/2003 Series A Bonds - I	12,524	7,450	8,553	6,382	-	6,382
2012 Series A - P	-	-	-	-	-	-
2012 Series A - I	-	-	-	-	-	-
2017 Series A - P	14,265	-	100,000	100,000	-	100,000
2017 Series A - I	-	7,078	12,827	11,240	-	11,240
TOTAL SEWER FUND	656,076	444,487	4,636,364	1,128,672	(60,000)	1,188,672
TOTAL EXPENDITURES	7,442,657	3,364,844	10,484,057	6,557,762	(337,755)	6,895,517

CITY OF CROSSLAKE -

Expenditures Detail BU 2022 By Object Code

			2021 ACTUAL	YTD ACTUAL 6/30/2022	2022 Adopted Budget	2023 Proposed Budget	Budget Revisions From 09/19/2022 and xx/xx/2022	2023 Preliminary Budget Estimate 09/19/2022
FUND 601 SEWER OPERATING FUND								
601	601-43200-100	Wages and Salaries Dept Head	85,704	25,246	94,102	78,749		78,749
601	601-43200-101	Assistant	-	-	-	-		-
601	601-43200-103	Tech 1	-	-	-	-		-
601	601-43200-104	Tech 2	-	-	-	-		-
601	601-43200-108	Tech 3	-	-	-	-		-
601	601-43200-121	PERA	4,867	1,765	7,058	5,906		5,906
601	601-43200-122	FICA	5,823	1,438	7,199	6,024		6,024
601	601-43200-131	Employer Paid Health	22,164	6,264	22,772	23,911		23,911
601	601-43200-132	Employer Paid Disability	792	198	740	740		740
601	601-43200-133	Employer Paid Dental	1,032	267	1,032	1,032		1,032
601	601-43200-134	Employer Paid Life	62	19	67	67		67
601	601-43200-136	Deferred Compensation	650	187	650	-		-
601	601-43200-151	Workers Comp Insurance	3,909	3,366	4,495	3,703		3,703
601	601-43200-152	Health Savings Account	6,000	3,000	6,000	6,000		6,000
601	601-43200-200	Office Supplies	587	430	500	500		500
601	601-43200-208	Instruction Fees	1,096	2,246	2,000	2,000		2,000
601	601-43200-210	Operating Supplies	2,960	1,648	3,500	3,500		3,500
601	601-43200-212	Motor Fuels	50	-	2,000	2,000		2,000
601	601-43200-213	Diesel Fuel	-	-	500	500		500
601	601-43200-220	Repair/Maint Supply - Equip	29,971	9,656	10,000	25,000		25,000
601	601-43200-221	Repair/Maint Vehicles	629	956	1,500	1,500		1,500
601	601-43200-222	Tires	-	1,148	1,000	1,000		1,000
601	601-43200-223	Bldg Repair Suppl/Maintenance	4,207	6,915	4,000	8,000		8,000
601	601-43200-229	Oper/Maint - Lift Station	27,781	2,959	12,000	20,000		20,000
601	601-43200-230	Repair/Maint - Collection Syst	5,186	-	7,000	7,000		7,000
601	601-43200-231	Chemicals	10,934	7,078	18,000	18,000		18,000
601	601-43200-258	Unif Bob/Ted/Terry	452	75	1,000	1,000		1,000
601	601-43200-303	Engineering Fees	390	-	1,000	1,000		1,000
601	601-43200-304	Legal Fees (Civil)	-	-	250	250		250
601	601-43200-320	Communications	6,497	2,244	4,556	4,556		4,556
601	601-43200-321	Communications-Cellular	1,101	365	1,600	1,600		1,600
601	601-43200-322	Postage	871	254	800	800		800
601	601-43200-331	Travel Expenses	2,071	1,200	2,500	2,500		2,500
601	601-43200-340	Advertising	-	-	-	-		-
601	601-43200-351	Legal Notices Publishing	272	-	200	200		200
601	601-43200-360	Insurance	10,594	17,628	12,183	17,312		17,312
601	601-43200-381	Electric Utilities	39,810	17,688	38,000	38,000		38,000
601	601-43200-383	Gas Utilities	2,370	2,718	3,000	3,000		3,000
601	601-43200-384	Refuse/Garbage Disposal	-	-	-	-		-
601	601-43200-406	Lab Testing	10,874	4,218	15,000	20,000		20,000
601	601-43200-407	Sludge Disposal	21,382	7,008	25,000	25,000		25,000
601	601-43200-420	Depreciation Expense	313,996	-	325,000	350,000		350,000
601	601-43200-430	Miscellaneous	77	25	100	100		100
601	601-43200-433	Dues and Subscriptions	2,343	918	1,800	1,800		1,800
601	601-43200-442	Safety Prog/Equipment	141	-	1,500	1,500		1,500
601	601-43200-443	Sales Tax	-	-	200	200		200
601	601-43200-450	Permits	1,590	1,590	2,000	2,000		2,000
601	601-43200-452	Refund	52	-	100	100		100
601	601-43200-500	Capital Outlay	-	64,077	1,147,000	125,000	(60,000)	185,000
601	601-43200-553	Capital Outlay - Other	-	10,000	-	-		-
601	601-43200-554	Capital Outlay - Ox Ditch Bldg	-	-	-	-		-
601	601-43200-555	Capital Outlay - Sewer Biosol	-	3,755	-	-		-
601	601-43200-556	Capital Outlay - Sewer Exten	-	221,410	2,531,080	-		-
Total Fund 601 Sewer Operating Fund			629,287	429,960	4,319,984	811,050	(60,000)	871,050
FUND 651 SEWER RESTRICTED SINKING FUND								
651	651-43200-220	Repair/Maint Supply - Equip	-	-	-	-		-
651	651-43200-223	Bldg Repair Suppl/Maintenance	-	-	-	-		-
651	651-43200-303	Engineering Fees	-	-	-	-		-
651	651-43200-500	Capital Outlay	-	-	-	-		-
651	651-47007-600	Principal	-	-	195,000	200,000		200,000
651	651-47007-610	Interest	12,157	7,208	7,803	5,632		5,632
651	651-47007-615	Issuance Costs (Other Financin	-	-	-	-		-
651	651-47007-620	Fiscal Agent s Fees	368	242	750	750		750
		Operating Transfers	-	-	-	-		-
651	651-47008-452	Refund	-	-	-	-		-
651	651-47008-600	Principal	-	-	100,000	100,000		100,000
651	651-47008-610	Interest	14,265	7,078	12,827	11,240		11,240
651	651-47008-615	Issuance Costs (Other Financin	-	-	-	-		-
Total Fund 651 Sewer Restricted Sinking Fund			26,789	14,527	316,380	317,622	-	317,622