

City of Crosslake

Final Budget/Levy

V.5 – TRUTH IN TAXATION
2025 Tax Levy Collectible in 2026
2026 Budget

December 8, 2025

6 p.m.

City Hall

13888 Daggett Bay Road
Crosslake, MN 56442

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CAPITAL OUTLAY BY DEPARTMENT

ADMINISTRATION – 41400

Computer Equipment, Upgrades, Software	\$5,000	
Chairs or Minor Equipment	\$1,000	
Replace Server and upgrades – ¼ cost share	\$6,300	\$12,300

PLANNING AND ZONING – 41910

Computer Equipment, Upgrades, Software	\$2,500	
Chairs or Minor Equipment	\$759	
Replace Server and upgrades – ¼ cost share	\$6,300	
Permitting Platform – 1 st year extra cost set up	\$9,500	\$19,059

GENERAL GOVERNMENT – 41940

Preventative Maintenance on building	\$30,000	
Misc Reserves	<u>\$100,000</u>	\$130,000

POLICE ADMINISTRATION – 42110

Squad Car and Accessories	\$69,238	
Office Computers, Squad Computers	\$7,600	
Radios – Mobile & Portable	\$15,800	
Flock Cameras & Squad Car Gun/lethal equipment	\$5,500	
Protective Vests	<u>\$3,300</u>	\$101,439

FIRE ADMINISTRATION – 42280

Tender Truck Balance	\$394,000	
PPE	\$40,300	
Hose/Equipment	\$4,274	
EMS Supplies	\$7,000	
Preventative Maintenance Agreement	<u>\$30,000</u>	\$475,574

PUBLIC WORKS – 43000

Joint Facility Maintenance	\$130,000	
Brine Tan and Equipment for 2 Ton	\$22,000	
GIS Mapping and Pin w/ Park/Rec	\$3,750	
Trailer for Mower and Plastic Barricades	\$8,100	
Crack Sealing	\$40,000	
2026 Road Improvements	\$1,335,075	
Chip Sealing Manhatten & Perkins & 66	\$23,069	
Epoxy the three bridges	\$10,000	
Separator Maintenance/Vac	\$5,000	\$1,576,994

CEMETRY – 43100

GIS Mapping & Pin Locator (Parks/PW)	\$3,750	
Security Cameras	\$2,000	
Roads	\$5,000	
Irrigation System	<u>\$5,000</u>	\$15,750

PARKS & RECREATION – 45100

Server and upgrades	\$6,300	
Community Center LED Conversion	\$2,000	
GIS Mapping (PW/Cemetry)	\$3,750	
Irrigation Expansion W Phase	\$8,000	
Security Cameras new parking lot & Parking Lot Lights	\$3,400	
Preventative Maintenance	\$30,000	
Maintenance Garage	<u>\$70,000</u>	\$123,450

TRAILS – 45126

Trails – new construction	<u>\$50,000</u>	\$50,000
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LIBRARY – 45500

Misc/LED Conversion/Computers	<u>\$5,900</u>	\$5,900
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SEWER – 43200

Cybersecurity	\$5,652	
SCADA Computer Replacement	\$30,500	
Server and upgrades	\$6,300	
BIOSolids	\$20,000	
Maintenance on Valves & Equipment	\$40,000	
Lift Station Maintenance	\$50,000	
On going Plant Maintenance	\$75,000	
GIS Mapping	\$3,750	
Sewer Filer System	\$30,000	\$261,202

GRAND TOTAL OF CAPITAL OUTLAY EXPENDITURES **\$2,771,667**

City of Crosslake
Prior Years' Tax Rates and City Levies

	Final Pay 2019	Final Pay 2020	Final Pay 2021	Final Pay 2022	Final Pay 2023	Final Pay 2024	Final Pay 2025	Proposed 2026
Tax Levy:								
City Revenue	3,218,300	3,465,861	3,586,002	3,423,987	3,535,240	3,918,588	3,944,635	3,892,715
2026 Sewer Operating Levy					87,050	188,027	161,761	247,053
EDA	8,500	0	16,000	19,100	18,100	18,100	18,100	18,100
G.O. Improvement Bonds, 2006B	0	0	0	0	0	0	0	0
G.O. Refunding Bonds, 2012A	344,884	344,275	343,771	343,456	222,100	0	0	0
G.O. Equipment Cert. 2015B	155,127	0	0	0	0	0	0	0
G.O. Equipment Cert. 2021A	0	0	0	144,165	141,645	144,375	141,750	139,125
2017 Project Bonds - Sewer	118,776	121,228	119,863	118,340	118,713	118,608	118,865	120,698
2018 Project Bonds - Manhattan Pt.	105,000	104,292	107,231	104,554	102,025	99,100	101,175	102,992
2019 G.O. Capital Improvement Bonds	0	270,483	312,985	313,510	308,680	309,100	309,415	314,875
G.O. Equipment Certificates Series 2022A	0	0	0	0	125,768	125,875	126,083	126,327
G.O. Special Assessment Bonds 2022A Roads	0	0	0	0	40,999	40,784	40,993	41,264
G.O. Sewer Bonds 2022A	0	0	0	0	135,139	135,893	136,102	135,822
G.O. Roads 2025							128,500	100,000
Total Tax Levy	3,950,587	4,306,139	4,485,852	4,467,112	4,835,459	5,098,450	5,227,380	5,238,971
<i>Change in Tax Levy</i>	<i>258,450</i>	<i>355,552</i>	<i>179,713</i>	<i>-18,740</i>	<i>368,347</i>	<i>262,991</i>	<i>128,930</i>	<i>11,591</i>
Estimated Market Value	1,308,828,378	1,321,544,000	1,383,931,200	1,507,630,900	2,081,374,000	2,407,088,700	2,411,132,500	
<i>Change in Estimated Market Value - In Dollars</i>	<i>102,816,678</i>	<i>12,715,622</i>	<i>62,387,200</i>	<i>123,699,700</i>	<i>573,743,100</i>	<i>325,714,700</i>	<i>4,043,800</i>	<i>255,630,600</i>
<i>Change in Estimated Market Value - Percentage</i>	<i>8.53%</i>	<i>0.97%</i>	<i>4.72%</i>	<i>8.94%</i>	<i>38.06%</i>	<i>15.65%</i>	<i>0.17%</i>	
Estimated Taxable Tax Capacity - Proposed Rates	13,117,709	14,048,731	14,792,586	16,279,862	23,152,518	27,146,112	27,203,661	
<i>Change in Taxable Tax Capacity - In Dollars</i>	<i>508,796</i>	<i>931,022</i>	<i>743,855</i>	<i>1,487,276</i>	<i>6,872,656</i>	<i>3,993,594</i>	<i>57,549</i>	<i>3,112,819</i>
<i>Change in Taxable Tax Capacity - Percentage</i>	<i>4.04%</i>	<i>7.10%</i>	<i>5.29%</i>	<i>10.05%</i>	<i>42.22%</i>	<i>17.25%</i>	<i>0.21%</i>	<i>11.44%</i>
City Tax Rate (2025 Estimated)	30.12%	30.65%	30.33%	27.44%	20.89%	18.78%	19.22%	17.28%
<i>Tax Rate Change/Levy Change From Prior Year</i>	<i>0.84%</i>	<i>0.53%</i>	<i>-0.32%</i>	<i>-2.89%</i>	<i>-6.55%</i>	<i>-2.11%</i>	<i>0.44%</i>	<i>-1.94%</i>
Change in Tax Levy Dollars Due To:								
Changes in Taxable Tax Capacity	153,249	285,358	225,611	408,109	1,435,698	749,997	11,061	537,895
Changes in Tax Levy	105,201	70,194	(45,898)	(426,849)	(1,067,351)	(487,006)	117,869	(526,304)
Total Change in Tax Levy	258,450	355,552	179,713	-18,740	368,347	262,991	128,930	11,591

RESOLUTION NO. 25-
RESOLUTION APPROVING FINAL 2025 TAX LEVY
COLLECTIBLE IN 2026

Be it resolved by the Council of the City of Crosslake, County of Crow Wing, Minnesota, that the following sums of money be levied for the current year, collectible in 2026, upon taxable property in the City of Crosslake for the following purposes:

General Levy

General Property Taxes	\$ 3,892,715
2026 Sewer Operating Levy	247,053
	4,139,768

EDA

EDA	18,100
	18,100

Existing Debt Levy

G.O. Refunding Bonds Series 2012A	-
G.O. Sewer Rev. Imp. Bonds Series 2017A	120,698
G.O. Reconstruction Bonds Series 2018A	102,992
G.O. CIP Bonds Series 2019A	314,875
G.O. Equipment Certificates Series 2021A	139,125
G.O. Equipment Certificates Series 2022A	126,327
G.O. Special Assessment Bonds 2022A Roads	41,264
G.O. Sewer Bonds 2022A	135,822
G.O. 2025 Bonds	100,000
	1,081,103

Total Levy	\$ 5,238,971
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The City Administrator is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Crow Wing County, Minnesota.

Adopted by the City Council on December 8, 2025.

Jackson Purfeerst
Mayor

Lori A Conway
City Administrator

**City of Crosslake
2026 Final Budget Summary**

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	4,157,868	3,892,715	-	-	18,100	247,053	-
D/S Levy	1,081,103	-	824,583	-	-	-	256,520
Tax Increments	-	-	-	-	-	-	-
Sewer Charges for Services	433,000	-	-	-	-	433,000	-
Special Assessments	123,997	14,329	109,669	-	-	-	-
Other Revenues	981,825	931,825	-	-	-	48,000	2,000
G.O.Debt	1,495,834	1,495,834	-	-	-	-	-
Total Revenues (Estimated)	8,273,627	6,334,703	934,252	-	18,100	728,053	258,520
Expenditures							
Operating Expenditures	5,263,730	4,398,618	-	-	18,100	847,012	-
Debt Service	1,139,740	8,283	889,905	-	-	-	241,553
Capital Outlay	2,721,667	2,460,465	-	-	-	261,202	-
Total Expenditures (Estimated)	9,125,136	6,867,366	889,905	-	18,100	1,108,214	241,553
Revenues Over (Under) Expenditures	(851,510)	(532,663)	44,347	-	-	(380,161)	16,967
Adjustments: (For Budget Use Only)							
Depreciation Included Above	380,161	-	-	-	-	380,161	-
Spend down Bridge Maintenance	10,000	10,000	-	-	-	-	-
Spend Down Cash for Tender Truck	393,864	393,864	-	-	-	-	-
Spend Down for Server Planning/Zoning/Admin FB	15,000	15,000	-	-	-	-	-
Spend Down for Servers, Computer SW Grant	26,799	26,799	-	-	-	-	-
Spend Down Police Equipment FB	35,000	35,000	-	-	-	-	-
Spend Down for Library Sourcewell Grant	2,000	2,000	-	-	-	-	-
Spend Down for Parks Cold Storage SW Grant	50,000	50,000	-	-	-	-	-
Net Decrease (Increase) in Cash - General Fund	-	-	-	-	-	-	-
Net Decrease (Increase) in Cash - D/S Fund	(44,347)	-	(44,347)	-	-	-	-
Net Decrease (Increase) in Cash - TIF Fund	-	-	-	-	-	-	-
Net Decrease (Increase) in Cash - EDA Fund	-	-	-	-	-	-	-
Net Decrease (Increase) in Cash - Sewer Fund	(16,967)	-	-	-	-	-	(16,967)
Adjusted Revenues Over (Under) Expenditures	0	(0)	-	-	-	0	-

2025 Pay 2026 Levy Assumptions:

General Levy	4,157,868
D/S Levy	1,081,103
Subtotal	5,238,971
Prior Year Total Levy	5,227,380
Increase (Decrease) From Prior Year	11,591

CITY OF CROSSLAKE REVENUES - SUMMARY		
	2025 Approved Budget	2026 Budget
GENERAL FUND		
General Levy	3,941,316	3,892,715
Debt Service Levy:		
<i>Equipment Certificates/Leases</i>	3,319	-
<i>Emergency Services Center</i>	-	-
<i>2012 Series 2012 A \$2,070K</i>	-	-
Special Assessments	15,080	14,329
County Payment Joint Facility	-	-
Transfers	-	-
Other Revenues	999,050	931,825
G.O. Debt	-	1,495,834
G.O. Equipment Certificates/Leases	-	-
TOTAL GENERAL FUND	4,958,765	6,334,703
DEBT SERVICE FUND		
Property Taxes:		
<i>2006 Series B \$1,330K</i>	-	-
<i>2015 Series B, 2019 Series A Cert.</i>	-	-
<i>2018 Roads - Estimated Levy</i>	101,175	102,992
<i>2019 GO Improvement Bonds</i>	309,415	314,875
<i>2021A Fire Truck Equip Cert</i>	141,750	139,125
<i>2022A GO Equipment Certificates</i>	126,083	126,327
<i>2022A ROADS</i>	40,993	41,264
<i>2025 Roads and 2024 Roads Holder</i>	128,500	100,000
<i>2026 Road Improvement District</i>		
Special Assessments	23,188	109,669
Penalties and Interest	-	-
Bond Proceeds/Premium	-	-
TOTAL DEBT SERVICE FUND	871,105	934,252
TAX INCREMENT FUND		
Tax Increments	12,362	-
TOTAL TAX INCREMENT FUND	12,362	-
ECONOMIC DEVELOPMENT FUND(S)		
General Property Taxes	18,100	18,100
TOTAL ECONOMIC DEV. FUND(S)	18,100	18,100
SEWER FUND		
Sewer User Fees/Penalties	430,000	433,000
Sewer Connection Charges	45,000	45,000
Sewer Fund Operating Levy	161,761	247,053
D/S Levy - 2012 Series A \$1,855K	-	-
2017 Sewer Improvement - Levy	118,865	120,698
G.O. Sewer Bonds 2022A	136,102	135,822
Penalties and Interest	3,000	3,000
Interest	500	500
Miscellaneous Revenues	1,500	1,500
Other Grants for Capital Projects	-	-
Bond Proceeds/Capital Contributions	-	-
Transfers	-	-
TOTAL SEWER FUND	896,728	986,573
TOTAL REVENUES	6,757,059	8,273,627

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2025 Approved Budget 12/9/2024	2026 Budget
COUNCIL		
Wages and Salaries Dept Head	42,300	48,300
FICA	3,236	3,695
PMLA	620	226
Workers Comp Insurance	89	77
Office Supplies	500	500
Instruction Fees	2,000	6,460
Communications-Cellular	1,376	600
Travel Expenses	1,500	1,500
Advertising	-	-
Insurance	150	150
Miscellaneous	500	500
Dues and Subscriptions	1,174	1,174
Total Council	53,445	63,182
ADMINISTRATION		
Wages and Salaries Dept Head	307,630	324,391
PERA	23,072	24,180
FICA	23,534	24,692
PMLA	5,230	1,419
Employer Paid Health	31,113	36,039
Employer Paid Disability	567	539
Employer Paid Dental	1,527	1,982
Employer Paid Life	336	259
Deferred Compensation	-	-
Workers Comp Insurance	1,276	1,425
Health Savings Account	9,600	13,600
Office Supplies	3,200	3,750
Instruction/Training Fees	5,000	4,000
Operating Supplies	1,000	750
Repair/Maint Supply - Equip	3,864	7,000
Auditing and Acct Services	-	-
Communications	3,000	4,350
Postage	750	1,000
Travel Expenses	1,000	1,500
Vehicle Expense	-	-
Advertising	-	100
Newsletter Expenditures	-	750
Legal Notices Publishing	750	700
Office Equipment Rental/Repair	750	350
Miscellaneous	500	350
Dues and Subscriptions	2,430	5,420
Sales Tax	100	50
Capital Outlay	5,692	12,300
Principal - Copier Lease	743	2,450
Interest	3	406
Total Administration	432,667	473,753
ELECTIONS		
Services	-	15,000
FICA	-	-
PMLA	-	66
Operating Supplies	-	100
Legal Notices Publishing	-	50
Office Equipment Rental/Repair	-	-
Miscellaneous	-	1,500
Capital Outlay	-	-

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2025 Approved Budget 12/9/2024	2026 Budget
Total Elections	-	16,716
AUDIT/LEGAL SERVICES		
Auditing and Acctg Services	42,000	42,000
Legal Fees (Civil)	7,000	22,000
Legal Fees (Labor)	25,000	35,000
Total Audit/Legal Services	74,000	99,000
PLANNING AND ZONING		
Wages and Salaries Dept Head	178,189	248,423
PERA	12,584	13,385
FICA	13,631	18,818
PMLA	3,029	1,082
Employer Paid Health	44,950	51,861
Employer Paid Disability	297	399
Employer Paid Dental	2,171	2,692
Employer Paid Life	224	259
Deferred Compensation	-	-
Unemployment	-	-
Workers Comp Insurance	878	1,037
Health Savings Account	12,800	17,000
Office Supplies	2,200	2,500
Instruction Fees	2,000	5,000
Operating Supplies	750	750
Motor Fuels	500	300
Repair/Maint Supply - Equip	5,000	5,000
Repair/Maint Vehicles	-	500
Uniform Allowance	1,100	1,600
Engineering Fees	1,500	2,500
Legal Fees (Civil)	6,000	6,000
Legal/Eng - Developer/Criminal		-
Surveyor	-	-
Communications	2,600	3,680
Postage	500	750
Travel Expenses	650	1,000
Travel Expense- P&Z Comm	1,000	5,000
Advertising	4,000	150
Legal Notices Publishing	150	1,600
Filing Fees	1,600	900
Mapping	900	-
Insurance	5,391	5,114
Septic Inspections/Design	8,000	7,000
Office Equipment Rental/Repair	500	500
Miscellaneous	500	300
Dues and Subscriptions	2,560	2,000
Enhanced 911	-	-
Sales Tax	20	20
Refund	500	500
Consultant Fees	4,000	5,500
Capital Outlay	4,879	19,059
Principal - Copier Lease	743	2,450
Interest	3	406
Total Planning and Zoning	326,299	435,037
GENERAL GOVERNMENT		
Assistant	-	-
PERA	-	-

**CITY OF CROSSLAKE
EXPENDITURES - Detail**

	2025 Approved Budget 12/9/2024	2026 Budget
FICA	-	-
PMLA	-	-
Health Insurance	-	-
Employer Paid Disability	-	-
Dental Insurance - Retirees	-	-
Employer Paid Life	-	-
Workers Comp Insurance	-	-
Health Savings Account	-	-
Employee Recognition	4,000	4,000
Instructional Fees	-	-
Operating Supplies	2,500	2,700
Repair/Maint Supply - Equip	500	500
Bldg Repair Suppl/Maintenance	10,500	7,000
Signs	-	-
Concessions - Pop	-	-
Architects Fees	-	-
Engineering Fees	-	-
Security Monitoring	1,650	1,750
Communications	1,000	1,100
Short Term Rentals	40,750	44,544
Background Checks	-	100
Newsletter Expenditures	-	-
Legal Notices Publishing	600	600
Ordinance Codification	5,000	4,000
Insurance	26,275	25,192
Electric Utilities	11,000	12,000
Street Lights (full city)	-	6,211
Gas Utilities	4,500	3,500
Refuse/Garbage Disposal	850	1,000
Sewer Utility	780	780
Generator Expense	1,500	300
Cleaning Services	13,000	14,000
Miscellaneous	2,000	2,000
Dues and Subscriptions	9,400	12,967
Brainerd Lakes Area Dev Corp - (See ED	-	-
Initiative Foundation	1,650	1,650
Emergency Mgmt Expense	-	-
Telephone Co Reimb Expense	-	-
Enhanced 911/2020 Emergency Supplies	-	-
Safety Prog/Equipment	15,453	16,225
Sales Tax	10	10
Transportation Plan	-	-
Animal Control	-	-
Cobra Payments	-	-
Health Comm Program Expense	-	-
Refund	-	-
Fireworks	15,000	15,000
Fines/Fees Reimburse	-	-
Consultant Fees	-	-
Donations to Civic Org s	5,650	4,500
Pass Thru Donations	-	-
Capital Outlay	90,000	30,000
Capital Outlay-Building	-	-
Capital Outlay-Land	-	-
Capital Outlay - Emergency Reserves	100,000	100,000
Principal/Interest/Fiscal Refunding Bonds	-	-
Operating Transfers	-	-

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2025 Approved Budget 12/9/2024	2026 Budget
Total General Government	363,568	311,629
POLICE ADMINISTRATON		
Wages and Salaries Dept Head	674,969	691,914
PERA	101,165	115,977
FICA	12,353	13,979
PMLA	10,287	3,044
Employer Paid Health	129,650	134,488
Employer Paid Disability	1,002	1,111
Employer Paid Dental	5,512	7,459
Employer Paid Life	783	691
Deferred Compensation	-	-
Unemployment	1,000	-
Workers Comp Insurance	31,312	32,344
Health Savings Account	38,400	44,200
Office Supplies	400	600
Instruction Fees	10,001	8,000
Physicals	800	800
Operating Supplies	4,000	5,500
Motor Fuels	20,000	22,000
Repairs Maintenance - Vehicles	10,200	10,000
Repair/Maint Supply - Equip	8,500	5,000
Repairs/Maintenance - Building	500	600
Uniform Allowances	6,300	6,300
Ammo	2,500	2,500
Tactical Team	10,000	8,000
Restitution Expenditures	500	500
Forfeiture Expenditures	500	500
Legal Fees (Civil)	-	-
Donation Expenditures	-	-
Communications	5,940	5,900
Communications-Cellular	6,500	6,500
Postage	300	400
Travel Expenses	2,500	5,000
Advertising	-	-
Legal Notices Publishing	-	-
Insurance	34,737	35,092
Cleaning Service	4,800	4,800
Office Equipment Rental/Repair	100	100
Miscellaneous	200	300
Dues and Subscriptions	49,250	61,222
Sales Tax	200	40
Undercover Supplies	-	-
Fines/Fees Reimburse	8,000	8,000
Capital Outlay	45,379	32,200
Capital Outlay - Vehicles	69,238	69,238
Principal - Copier Lease	259	538
Interest	2	89
Total Police Administration	1,308,038	1,344,925
FIRE ADMINISTRATION		
Wages and Salaries Dept Head	237,094	241,275
PERA	16,814	17,926
FICA	12,248	12,178
PMLA	4,031	1,062
Employer Paid Health	22,475	24,612
Employer Paid Disability	174	168

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2025 Approved Budget 12/9/2024	2026 Budget
Employer Paid Dental	1,424	1,497
Employer Paid Life	112	86
Workers Comp Insurance	4,287	9,571
H S A	6,400	6,800
Office Supplies	350	275
Instruction Fees - Training	20,000	20,000
Physicals	4,000	4,000
Operating Supplies	3,000	3,000
Motor Fuels	1,500	1,750
Diesel Fuel	1,750	2,000
Repair/Maint Supply - Equip/Vehicles	6,500	23,000
Repair/Maint Vehicles	15,000	-
Tires	-	-
Bldg Repair Suppl/Maintenance	8,000	11,282
Fire Prevention	3,000	3,000
Small Tools and Minor Equip	4,000	4,000
Uniforms	3,500	3,500
Turnout Gear	-	-
Mutual Aid Exp	-	-
Security Monitoring	5,000	2,500
Donation Expenditures (Capital Outlay)	-	-
Communications	7,500	7,800
Postage	25	25
Travel Expenses	5,000	5,000
Advertising	-	-
Legal Notices Publishing	-	-
Electric Utilities	8,000	8,000
Gas Utilities	7,000	7,000
Insurance	22,134	21,356
Refuse/Garbage	1,500	1,500
Sewer Utility	780	780
Cleaning Service	2,400	2,700
Miscellaneous	1,000	1,000
Dues and Subscriptions	4,000	11,000
Sales Tax	100	20
Permits & House Burns	-	-
House Burn	-	-
FDRA City Contribution	23,000	25,000
FDRA State Aid	-	-
Capital Outlay	129,639	475,574
Capital Outlay - Vehicles	-	-
Capital Outlay-Building	-	-
Principal	-	-
Interest	-	-
Issuance Costs (Other Financin	-	-
Fiscal Agent s Fees	-	-
Operating Transfers	-	-
Total Fire Administration	592,735	960,237
AMBULANCE SERVICES		
Bldg Repair Suppl/Maintenance	433	450
Ambulance Subsidy	-	-
Total Ambulance Services	433	450
PUBLIC WORKS		
Wages and Salaries Dept Head	235,198	280,573
PERA	17,640	20,227

**CITY OF CROSSLAKE
EXPENDITURES - Detail**

	2025 Approved Budget 12/9/2024	2026 Budget
FICA	17,993	21,464
PMLA	3,998	1,235
Employer Paid Health	47,533	78,495
Employer Paid Disability	386	447
Employer Paid Dental	2,187	3,146
Employer Paid Life	346	337
Deferred Compensation	-	-
Unemployment	-	-
Workers Comp Insurance	12,348	8,126
Health Savings Account	14,720	20,400
Office Supplies	450	450
Instruction Fees	1,500	2,000
Operating Supplies	1,200	1,200
Motor Fuels	10,000	10,000
Diesel Fuel	18,000	15,000
Shop Supplies	2,750	2,750
Repair/Maint Supply - Equip	20,000	28,000
Repair/Maint Vehicles	20,000	20,000
Tires	3,000	3,000
Bldg Repair Suppl/Maintenance	10,000	10,000
Street Maint Materials	30,000	15,000
New Roads Materials	-	-
Bridge Materials	1,500	1,000
Street Lighting	-	-
Striping	10,000	10,000
Chemicals/Landscaping	2,200	2,200
Signs	5,000	5,000
Small Tools and Minor Equip	7,500	5,000
Concessions - Pop	-	-
Uniform - Staff	3,140	2,350
Engineering Fees	15,000	15,000
Legal Fees (Civil)	2,000	2,000
Surveyor	-	-
Security Monitoring	1,200	750
Communications	3,000	3,620
Postage	50	50
Travel Expenses	500	500
Advertising	500	300
Legal Notices Publishing	500	250
Insurance	10,262	10,601
Electric Utilities	12,000	9,500
Gas Utilities	6,500	6,000
Refuse/Garbage Disposal	1,500	1,600
Sewer Utility	400	600
Cleaning Services	5,640	5,640
Office Equipment Rental/Repair	100	100
Equipment Rental	-	-
Miscellaneous	1,500	1,500
Dues and Subscriptions	3,850	4,330
Safety Prog/Equipment	1,000	1,000
Sales Tax	100	400
Permits	-	-
Joint Facility County Expense	35,000	35,000
Capital Outlay	100,000	130,000
Capital Outlay - Vehicles	60,340	33,850
Capital Outlay-Building	-	-
Capital Outlay-Land	-	-

**CITY OF CROSSLAKE
EXPENDITURES - Detail**

	2025 Approved Budget 12/9/2024	2026 Budget
Capital Outlay-Bridges & Other	-	15,000
Capital Outlay -Seal Coat & Trails	117,000	23,069
Capital Outlay - Crackfill	40,000	40,000
Capital Outlay - Overlays	-	-
Capital Outlay - Road Const	1,982,963	1,335,075
Principal	-	-
Interest	-	-
Fiscal Agent s Fees	-	-
Operating Transfers	-	-
Total Public Works	2,899,494	2,243,134
43025 PUBLIC WORKS SNOW REMOVAL		
Total 430025 Public Works Snow Remo	-	-
43026 PUBLIC WORKS SIDEWALKS & TRAILS		
Total 430026 Public Works Trails	1	-
CEMETERY		
Wages	5,574	5,945
PERA		
FICA	-	455
PMLA	-	26
Employer Paid Health		
Employer Paid Disability		
Employer Paid Dental		
Employer Paid Life		
Deferred Compensation		
Operating Supplies	940	600
Repair/Maint Supply - Equip	250	250
Insurance	-	102
Electric Utilities	350	350
Miscellaneous	400	1,700
Refund	-	-
Capital Outlay	23,357	15,750
Principal	-	-
Interest	-	-
Total Cemetery	30,871	25,178
PARKS AND RECREATION		
Wages and Salaries Dept Head	300,727	317,435
PERA	22,670	24,205
FICA	23,353	24,284
PMLA	5,190	1,397
Employer Paid Health	53,588	58,014
Employer Paid Disability	465	445
Employer Paid Dental	4,271	4,490
Employer Paid Life	447	346
Deferred Compensation	-	-
Unemployment	5,000	2,000
Workers Comp Insurance	13,068	9,349
Health Savings Account	16,000	17,000
Office Supplies	300	350
Instruction Fees	500	500
Operating Supplies	3,500	4,000
Motor Fuels	4,300	4,300
Diesel Fuel	3,000	3,000
Repair/Maint Supply - Equip	11,000	12,000

**CITY OF CROSSLAKE
EXPENDITURES - Detail**

	2025 Approved Budget 12/9/2024	2026 Budget
Repair/Maint Vehicles	1,500	1,800
Bldg Repair Suppl/Maintenance	22,000	22,000
Chemicals/Landscaping Maint	4,000	4,000
Signs	400	400
Small Tools	1,500	1,500
Concessions - Pop & Food	-	5
Concessions - Food	-	-
Uniforms	2,070	1,500
Engineering	5,000	4,000
Legal Fees (Civil)	2,000	2,000
Instructors Fees	-	-
Tennis	1,000	1,000
Program Supplies	1,500	1,500
Softball/Baseball	1,500	1,500
Pickleball	-	-
Warm House/Garage Exp	500	500
Security Monitoring	1,200	1,200
Soccer/Skating	1,000	1,000
Garage (North)	2,000	1,500
Donation Expenditures	-	-
Communications	6,000	8,940
Postage	150	150
Garage (East)	1,000	1,000
Disc Golf Expenses	100	100
Travel Expenses	1,000	500
Background Checks	150	200
Advertising	1,000	1,000
Legal Notices Publishing	200	200
Insurance	25,420	22,736
Electric Utilities	15,000	17,500
Gas Utilities	10,000	9,000
Refuse/Garbage Disposal	800	1,200
Improvements Other Than Bldgs	3,800	3,800
Cleaning Services	23,575	25,000
Office Equipment Rental/Repair	500	500
Equipment Rental	500	500
Miscellaneous	1,500	1,500
Dues and Subscriptions	3,011	5,100
Portables	-	3,000
Safety Prog/Equipment	1,000	1,000
Sales Tax	3,000	3,000
Sr Meals Expense	100	100
Weight Room Ins Reimbur	150	150
Permits	-	5
Refund	150	150
80 Acre Development Expense	1,000	750
Weight Room Expenses	2,000	2,500
PAL Foundation Expenditures	73,000	10,000
Silver Sneakers	6,500	8,866
Park Master Plan	-	-
Capital Outlay	426,600	123,450
Capital Outlay-Building	-	-
Capital Outlay-Land	-	-
Capital Outlay - Other	-	-
Principal	840	1,036
Interest	15	130
Total Parks and Recreation	1,122,609	781,582

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2025 Approved Budget 12/9/2024	2026 Budget
45125 PARKS AND RECREATION SNOW REMOVAL		
Total 45125 Parks and Recreation Snow Removal	1,559	-
45126 PARKS AND RECREATION TRAILS		
Capital Outlay		50,000
Total 45126 Parks and Recreation Trails	-	50,000
LIBRARY		
Assistant	27,560	33,800
PERA	2,067	2,535
FICA	2,108	2,586
PMLA	469	149
Employer Paid Health	-	-
Employer Paid Disability	-	-
Employer Paid Dental	-	-
Employer Paid Life	-	-
Employer Paid Other	-	-
Employer Share of Deferred Comp	-	-
Unemployment	-	-
Workers Comp Insurance	1,084	336
Health Savings Account	-	-
Library Operating Supplies	2,000	2,500
Library Subscriptions	600	600
Library Books	5,000	5,000
Children s Program Expense	150	150
Volunteer Appreciation	-	1,000
Book Sale Expenses	100	100
Golf Fundraiser Expense	-	-
Donation Expenditures	-	-
Communications	1,000	1,000
Postage	50	50
Background Checks	-	-
Insurance	-	-
Office Equipment Rental/Repair	500	500
Miscellaneous	1,000	1,000
Dues and Subscriptions	2,200	3,260
Sales Tax	615	500
Refund	50	50
PAL Foundation Expenditures	250	250
Capital Outlay	2,580	5,900
Principal	547	691
Interest	8	87
Total Library	49,938	62,043
RECYCLING		
Refuse/Garbage Disposal	-	-
Recycling Expenses	500	500
Miscellaneous	-	-
Total Recycling	500	500
TOTAL GENERAL FUND	7,256,157	6,867,365
Series 2018A GO Bonds		
Principal	90,000	95,000
Interest	7,638	4,631

CITY OF CROSSLAKE
EXPENDITURES - Detail

	2025 Approved Budget 12/9/2024	2026 Budget
Fiscal Charges		500
Series 2015B & 2021A Certificates		
Principal	125,000	125,000
Interest	11,250	8,750
Fiscal Charges		500
Series 2022A Certificates		
Principal	102,000	106,000
Interest	17,881	13,678
Series 2019A GO Bonds		
Principal	235,000	240,000
Interest	57,031	52,281
Fiscal Charges		500
Series 2022A GO Bonds		
Principal	42,000	44,000
Interest	32,260	30,529
Bond Issuance Costs	-	-
Fiscal Charges	2,050	550
Series 2025A GO Bonds		
Principal	128,500	120,000
Interest		47,510
Fiscal Charges		475
TOTAL DEBT SERVICE FUND	850,610	889,905
TAX INCREMENT FUND		
Administrative Fees	550	-
Developer Reimbursements	11,071	-
TOTAL TAX INCREMENT FUND	11,621	-
CAPITAL PROJ. FUND - CITY/FIRE BLDG		
Operating	18,100	18,100
Transfer To General Fund	-	-
SEWER FUND		
Operating	507,030	466,851
Depreciation	350,000	380,161
Operating Transfers	-	-
Capital Outlay	132,731	261,202
Debt Service:		
2022A Series A - P	60,000	63,000
2022A Series A - I	69,697	67,225
2012/2003 Series A Bonds - P	-	-
2012/2003 Series A Bonds - I	-	-
2012 Series A - P	-	-
2012 Series A - I	-	-
2017 Series A - P	105,000	105,000
2017 Series A - I	8,480	6,328
TOTAL SEWER FUND	1,232,938	1,349,766
TOTAL EXPENDITURES	9,369,427	9,125,137
CITY OF CROSSLAKE		

2026

Levy: \$ 5,238,971
Taxable Net Tax Cap: \$ 30,316,480

Can also use Property Tax Calculator: www.lmc.org/page/1/property-tax-calc-iframe.jsp

Non-homesteaded residential property has a rate of 1.25%. Commercial and industrial property has a rate of 1.50% for the first \$150,000 in value, and 2% of the value above \$150,000.

There are other classifications, but this should cover the majority of properties. Generally speaking, residential property has class rates between 1.00% and 1.25%.

So many numbers, can you give some examples?

Let's imagine our jurisdiction that has a tax capacity rate of 50%. How does that impact various properties?

Let's use a homesteaded home valued at \$600,000 as an example. Because the value of this home is so high, it does not benefit from the Homestead exclusion, the taxable value is \$600,000. Since it has two class rates, we need two calculations to determine the tax capacity. The total tax capacity of this property would be $(\$500,000 \times 1.00\%) + (\$100,000 \times 1.25\%)$, or $\$5,000 + \$1,250$, for a total tax capacity of \$6,250. The \$100,000 is the value of the property over \$500,000. Now we multiply the tax capacity by the tax rate, or $(\$6,250 \times 50\%)$ to get a tax bill of \$3,125.

If we go back to our median Minneapolis home, valued at \$190,000, and treat it as homesteaded, we only have one calculation, because the taxable value does not exceed \$500,000. To calculate its tax capacity we take its taxable market value of \$169,860 (not its actual market value of \$190,000!) and multiply it by 1.00%, giving a taxable value of \$1,698.60, which gets rounded to \$1699. Then we can multiply this by 50%, or (\$1699 x 50%) to get a tax bill of \$850.

If these homes were not homesteaded, the calculations are simpler. Non-homesteaded residential property has a class rate of 1.25%. The tax capacity of the \$600,000 home would be $(\$600,000 \times 1.25\%)$ or \$7,500. The tax capacity of the \$190,000 home would be $(\$190,000 \times 1.25\%)$ or \$2,375. Remember that since these homes are not homesteaded the full market value is taxable. Multiplying both of these tax capacities by the tax capacity rate would give tax bills of \$3,750 and \$1,188, respectively.

Let's also imagine a restaurant with a value of \$500,000, which is a commercial property. The tax capacity of this property would be $(\$150,000 \times 1.50\%) + (\$350,000 \times 2.00\%)$ or \$2,250 + \$7,000 for a total tax capacity of \$9,250. Applying the tax capacity rate of 50% to this property would yield a tax bill of \$4,625.