

**CITY OF EAST GULL LAKE
REGULAR SESSION
AGENDA
Tuesday, December 05, 2017
6:30 PM**

- 1. Call meeting to order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Adoption of Agenda by motion**
 - 4a. Additions
 - 4b. Deletions
- 5. Approval of Consent Agenda by motion ***
 - 5a. November 2, 2017 City Council Meeting Minutes
 - 5b. Financial Report October, 2017 bank statement information
 - Checking Account
 - Total Additions: \$127,653.28
 - Accounts Payable: \$71,272.23
 - Transfer to Money Market account: \$250,000.00
 - Total Subtractions: \$321,272.23
 - Ending Balance: \$206,513.70
 - Interest Paid to date: \$40.84
 - Money Market Account
 - Beginning Balance: \$250,000.00
 - Interest Paid to date: \$9.59
 - Ending Balance: \$250,009.59
 - Approve November, 2017 Check Register
 - Claims 19720 to 19754 for total amount of \$55,601.98
 - Monthly Budget Report, Delinquent WW Customers Report
- 6. Open Forum****

None
- 7. Planning & Zoning**
 - 7a. Planning Commission Report
 - 7b. Comprehensive Plan Adoption
- 8. Wastewater & Roads Report**
 - 8a. Increase in Wastewater Base Rate
- 9. Public Safety**

No Report
- 10. Parks and Trails**

No Report
- 11. Personnel Committee**
 - 11a. Addition of Health Savings to Cole Neeser, new employee

12. Budget Committee

12a. 2018 Budget/Final Levy Resolution

13. Mayor

None

14. City Staff

14a. Resolution 12:01-17, Brainerd Public Schools Foundation Raffle, Cragun’s Resort, 2/3/2018

14b. Administrative Fines Ordinance Amendment 2017-02

14c. Administrative Fines Ordinance Amendment 2017-02 Summary

14d. Schedule of Civil Fines for Administrative Offenses – Resolution 2017-02

14e. Resolution 12:03-17, Establish 2018 EGL Election Polling Location

14f. Approve 2018 Meeting Schedule

14g. Rosemary Susens letter regarding Ruth Lake pumping

15. Old Business

None

16. New Business

None

17. Announce Next Regular Sessions of City Council/Other Meetings

City Council MeetingTuesday, January 02, 2018 at 6:30pm

Planning and Zoning Meeting No December Meeting

18. Adjournment

***CONSENT AGENDA ITEMS** are considered to be routine and noncontroversial by the Council and will be approved by one motion. There will be no separate discussion for decision of these items unless a Councilmember, staff member, or citizen so requests due to a speculative controversy, in which case the item will be removed from the consent agenda and considered under the regular agenda.

****OPEN FORUM** allows the public to speak to the Council regarding issues that are not on the agenda.

Prepared by East Gull Lake Administrative Assistant
Kathy Schack

**MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL
OF EAST GULL LAKE, COUNTY OF CASS, STATE OF MINNESOTA
REGULAR SESSION
November 2, 2017
6:30 PM**

Mayor Kavanaugh called the November 2, 2017 regular Council meeting to order at 6:30 PM.
The pledge of allegiance was recited.

ROLL CALL

Present: Mayor Kavanaugh, Councilors Lang, Ruttger, Demgen and Hoffmann, City Administrator Mason, Planning Commission Chair Bruce Buxton, Wastewater Superintendent Jasmer, Administrative Assistant Schack

Absent: None

Audience: Paul Tollefson, Tom Polovitz

ADOPTION OF AGENDA

4a. Additions: 8d. 120th Sylvan Rd Discussion

4b. Deletions:

M/S/P, all ayes, Demgen, Hoffmann, to approve the agenda as presented

ADOPTION OF CONSENT AGENDA

M/S/P, all ayes, Councilors Demgen, Lang; to approve the following Consent Agenda items:

5a. October 3, 2017 City Council Meeting Minutes

5b. Financial Report

- September, 2017 bank statement information
 - Beginning Balance: \$468,531.38
 - Total Additions: \$17,255.82
 - Total Subtractions: \$85,654.55
 - Ending Balance: \$400,132.65
 - Interest Paid to date: \$38.76
- October, 2017 Check Register
 - Approved October, 2017 claims 19658 to 19719 for total amount of \$42,309.66
- October Transfer to Money Market account: \$250,000.00
- Monthly Budget Report, Delinquent WW Customers Report

OPEN FORUM**

None

PLANNING & ZONING

7a. Administrator's Report

Chair Buxton addressed the Council regarding the P&Z meeting on October 31. He noted the report from the Administrator's report. He then discussed the Comprehensive Plan and the process that will take place to move forward. Administrator Mason noted he will be going to training for Comprehensive Planning for small cities. Discussion ensued regarding the pumping of Ruth Lake. It was noted that there is a need for a long-term solution. A culvert from Ruth Lake into a swamp area between Ruth Lake and Gull Lake could be constructed, but it would need to be a neighborhood project instead of a City project. It was noted that the first step is to determine where the water level is at this time. Tom Polovitz noted that he is starting to gather Ruth Lake resident information to form a loose-knit group to discuss the issue.

7b. Variance 2017-56 – Paul Tollefson

Chair Buxton addressed the Council regarding the variance. He noted the conditions required.

Findings of Fact:

1. Current garage is 1,680 sq. ft. - Requesting additional 224 sq. ft. for total of 1,904 sq. ft.
2. Current garage design was to include an overhanging roof and a cement slab on the east side for a dog kennel per verbal agreement with P & Z Administrator due to low impervious coverage on lot.
3. Owner will agree to not build overhanging roof if addition is approved reducing profile of building
4. Owner has a current Certificate of Compliance valid till 5/13/2018 for private septic system
5. Garage building currently has no landscaping
6. Administrator checked with other area cities: Lakeshore, Pequot, Nisswa, and Cass County, where ordinances allow a structure under 2000 sq. ft. or 2500 sq. ft. for a lot of comparable size. Most cities go off impervious coverage on non-riparian lots. City Staff notes this is a reasonable request to meet practical difficulty requirement.

Conditions:

1. Owner agrees to not build additional overhang on building for dog kennel area as per verbal agreement with administrator. Did not appear on plan but cement was poured for dog area
2. Owner agrees to install trees per agreement with adjoining property owner between rear of garage and adjoining lot.
3. Addition will consist of same siding and color and will blend in seamlessly.

M/S/P, all ayes, Councilors Demgen, Hoffmann to approve Variance 2017-56 subject to the findings and conditions as presented by the Planning Commission.

WASTEWATER & ROAD REPORT

8a. Snow Plow Contract

Administrator Mason went over the bid numbers and the Holmwig contract for road maintenance. It was noted that language was added to the contract for the City to be plowed starting from both north and south ends at the same time using two trucks.

M/S/P, all ayes, Councilors Hoffmann, Ruttger to accept the contract with Holmwig Excavating, LLC for road maintenance for the years 2017-2019.

8b. Resolution 11:02-17 – Tax Certification for Delinquent Wastewater Billings

Ayes by roll call vote: Councilors Ruttger, Demgen, Lang, Hoffmann, Mayor Kavanaugh, approval to adopt Resolution 08: 02-17; absent: None

8c. Transfer WW funds to Debt Service

Council took action to approve transfer of Wastewater funds to Debt Service fund in the amount of \$130,000.00 for the year 2017.

M/S/P, all ayes, Councilors Lang, Demgen to approve request for transfer of Wastewater funds to Debt Service fund in the amount of \$130,000.00.

8d. 120th Sylvan Rd Discussion

Administrator Mason discussed the repair of 120th Street. He noted the bids for repair. It was noted that there is no money in the budget for the project.

CITY ADMINISTRATOR REPORT

14a. Resolution 11-01-17 – Gambling Raffle Permit – MN Adult and Teen Challenge,
May 10, 2018 at Cragun’s Resort

Ayes by roll call vote: Councilors Ruttger, Lang, Hoffmann, Demgen, Mayor Kavanaugh, approval to adopt Resolution 08: 01-17; absent: None

14b. Kavanaugh Wastewater Easement

Administrator Mason noted that the easement issue is completed.

14c. Administrative Fines Ordinance Amendment

Administrator Mason discussed the Administrative Citation for fines for violations. Discussion ensued regarding the fines and it was tabled until next month.

OLD BUSINESS

None

NEW BUSINESS

None

NEXT REGULAR SESSIONS OF CITY COUNCIL/OTHER MEETINGS

Planning and Zoning Meeting Tuesday, November 28, 2017 at 6:30pm
City Council Meeting Tuesday, December 05, 2017 at 6:30pm
Budget Committee Meeting..... Tuesday, December 05, 2017 at 6:30pm

M/S/P, all ayes, Ruttger, Lang, to adjourn the meeting

Transcribed by East Gull Lake Administrative Assistant
Kathy Schack

These minutes are paraphrased and are not written word for word.

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Check Issue Date	Check Number	Vendor Number	Payee	Amount
11/02/2017	19720	4	AW RESEARCH LABORATORIES INC	155.00
11/02/2017	19721	4522590	CASCADE COMPUTERS	352.00
11/02/2017	19722	16	CASS COUNTY RECORDER	92.00
11/02/2017	19723	39	FIRST SUPPLY LLC	3.28
11/02/2017	19724	113	GOPHER STATE ONE-CALL	72.90
11/02/2017	19725	60	LEAGUE OF MN. CITIES INS. TRUS	874.00
11/02/2017	19726	66	MINNESOTA POWER	5,698.83
11/02/2017	19727	4522501	MINNESOTA SPRAY-FOAM INSULATIO	195.00
11/02/2017	19728	4522747	NIC'S WORKS LLC TREE SERVICE	350.00
11/02/2017	19729	4522738	PILLAGER AREA FIRE PROTECTION ASSN	16,000.00
11/02/2017	19730	91	ROBERT MASON	100.26
11/02/2017	19731	93	SCI BROADBAND	367.42
11/08/2017	19732	3	ANDERSON'S COMMERCIAL PROPERTY	500.00
11/08/2017	19733	4522530	AVENET, LLC	425.00
11/08/2017	19734	4	AW RESEARCH LABORATORIES INC	465.00
11/08/2017	19735	164	BEST OIL COMPANY	598.87
11/08/2017	19736	4522703	MN DEPT OF TRANSPORTATION OF AERONAUTICS	40.00
11/08/2017	19737	78	NISSWA SANITATION INC.	30.42
11/08/2017	19738	152	THE OFFICE SHOP	269.89
11/08/2017	19739	106	XCEL ENERGY	119.36
11/08/2017	19740	162	ZIEGLER INC.	2,583.00
11/15/2017	19741	6	BRAINERD DISPATCH	71.50
11/15/2017	19742	4522717	CARDMEMBER SERVICE (CPN 001344773)	1,132.68
11/15/2017	19743	4522629	CTC	48.00
11/15/2017	19744	39	FIRST SUPPLY LLC	25.50
11/15/2017	19745	127	FYLE'S JET FLUSH PIPE CLEANING	1,624.50
11/15/2017	19746	4522710	GAMMELLO, QUALLEY, PEARSON & MALLAK	405.00
11/15/2017	19747	165	HARSTAD HILLS, INC	20,000.00
11/15/2017	19748	89	RARDIN EXCAVATING, INC.	982.50
11/27/2017	19749	4	AW RESEARCH LABORATORIES INC	285.00
11/27/2017	19750	4522542	CASS COUNTY EDC	1,050.00
11/27/2017	19751	91	ROBERT MASON	204.12
11/27/2017	19752	159	SHORT ELLIOTT HENDRICKSON INC.	306.86
11/27/2017	19753	102	WW GOETSCH ASSOCIATES INC	30.00
11/27/2017	19754	162	ZIEGLER INC.	144.09
Grand Totals:				<u>55,601.98</u>

Date: December 5, 2017

Mayor: _____
 Dave Kavanaugh _____

City Administrator: _____
 Rob Mason _____

City Council: _____
 Dennis Lang _____

Jim Ruttger _____

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
General Fund											
100-10100	Cash	\$165,030.68	\$105,857.53	\$185,606.46	\$148,139.61						
100-10500	Taxes Receivable Current	\$1,363.00	\$2,378.00	\$1,284.00	\$1,284.00						
100-10501	Taxes Receivable Delinquent	\$15,762.00	\$13,498.00	\$6,593.00	\$6,593.00						
100-11500	Accounts Receivable	\$5.00	\$0.00	\$0.00	\$0.00						
100-11599	Unapplied Accounts Receivable	\$0.28	\$91.00	\$0.00	\$0.00						
100-12100	Assessments Receivable	\$0.43	\$0.43	\$0.43	\$0.43						
100-13000	Due from other Fund	\$0.22	\$0.22	\$0.22	\$0.22						
100-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00						
100-15500	Prepays	\$1,200.00	\$848.00	\$830.00	\$830.00						
100-21100	Accounts Payable	\$810.00	\$3,537.95	\$497.29	\$0.00						
100-21200	Wages Payable	\$1,847.00	\$2,393.00	\$1,848.00	\$1,848.00						
100-21201	Section 125 Medical	\$0.18	-\$0.34	-\$0.34	-\$0.34						
100-21202	Section 125 Child Care	\$0.00	\$0.00	\$0.00	\$0.00						
100-21203	ICMA	\$0.00	\$0.00	\$0.00	\$0.00						
100-21204	AFLAC	-\$0.14	\$0.24	\$0.22	\$0.22						
100-21205	HEALTH INSURANCE	\$0.14	\$0.14	\$0.14	\$0.14						
100-21206	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00						
100-21207	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00						
100-21208	CHILD SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00						
100-21209	GARNISHMENTS	\$0.00	\$0.00	\$0.00	\$0.00						
100-21210	UNION DUES-AFSCME	\$0.00	\$0.00	\$0.00	\$0.00						
100-21211	UNION DUES-POLICE	\$0.00	\$0.00	\$0.00	\$0.00						
100-21212	UNION DUES-TEAMSTERS	\$0.00	\$0.00	\$0.00	\$0.00						
100-21213	PERA	-\$0.06	-\$0.05	\$0.04	\$0.04						
100-21214	UNITED WAY	\$0.00	\$0.00	\$0.00	\$0.00						
100-21215	MISCELLANEOUS	-\$0.03	-\$0.25	-\$0.25	-\$0.25						
100-21216	IMPUTED INCOME	\$0.00	\$0.00	\$0.00	\$0.00						
100-21217	FICA	\$0.03	\$0.00	\$0.00	\$0.00						
100-21218	STATE WITHHOLDINGS	\$0.00	\$0.00	\$0.00	\$0.00						
100-21219	SUTA	\$0.00	\$0.00	\$0.00	\$0.00						
100-21220	WORKERS COMP	\$0.00	\$0.00	\$0.00	\$0.00						
100-21601	Compensated Absences	\$0.00	\$0.00	\$0.00	\$0.00						
100-22201	Deferred Revenue	\$15,762.00	\$13,498.00	\$6,593.00	\$6,593.00						
100-25300	Fund Balance	\$238,135.65	\$164,942.49	\$103,244.49	\$185,376.01						
100-31010	General Property Taxes	\$76,495.79	\$109,804.83	\$148,907.29	\$82,353.84	\$148,000.00	44%	\$65,646.16	0%	\$148,000.00	
100-31900	Penalties & Int-Delinq Taxes	\$600.36	\$1,277.23	\$5,269.30	\$619.38	\$0.00		-\$619.38	0%	\$0.00	
100-32100	Business Licenses and Permits	\$7,550.00	\$7,550.00	\$7,550.00	\$7,550.00	\$0.00		-\$7,550.00	0%	\$7,550.00	
100-32262	Reimbursements	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	0%	-\$150.00	0%	\$0.00	
100-33400	State Grants and Aids	\$0.00	\$26,817.49	\$8,832.66	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-33402	HACA (Homestead Credit)	\$73.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-33403	Storm Damage Revenue	\$0.00	\$296,840.82	\$53,496.57	\$571.22	\$0.00	0%	\$0.00	0%	\$0.00	
100-33419	MMB SmlCtyAssist-STS	\$0.00	\$0.00	\$0.00	\$8,341.00	\$0.00	0%	\$1.00	0%	\$0.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
100-33423	MMB PERA Aid	\$491.49	\$491.00	\$491.00	\$245.50	\$491.00	-50%	-\$245.50	0%	\$491.00	
100-33425	MMB MV Credit-Ag	\$0.00	\$0.00	\$0.00	\$65.97	\$0.00	0%	\$65.97	0%	\$0.00	
100-36200	Miscellaneous Revenues	\$3,468.67	\$2,415.62	\$754.36	\$689.77	\$1,500.00	0%	\$0.00	0%	\$1,500.00	
100-36210	Interest Earnings	\$119.02	\$75.40	\$51.43	\$31.11	\$75.00	0%	\$0.00	0%	\$75.00	
100-38020	Airport Revenues	\$1,884.00	\$6,394.28	\$2,587.50	\$1,875.00	\$2,600.00	0%	\$0.00	0%	\$2,600.00	
General Government											
100-41000-200	Office Supplies	\$2,341.84	\$804.01	\$759.73	\$581.33	\$1,250.00	53%	\$668.67	-20%	\$1,000.00	
100-41000-205	Maint. Contracts/Software	\$6,420.69	\$1,888.08	\$2,799.46	\$2,447.94	\$2,500.00	2%	\$52.06	0%	\$2,500.00	
100-41000-210	Operating Supplies	\$292.18	\$0.00	\$238.73	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
100-41000-300	Professional Services	\$14,965.90	\$3,002.85	\$3,465.65	\$2,570.60	\$3,500.00	27%	\$929.40	0%	\$3,500.00	
100-41000-301	Auditor - Accounting	\$5,362.80	\$10,049.28	\$8,870.90	\$6,220.00	\$7,000.00	11%	\$780.00	0%	\$7,000.00	
100-41000-304	Legal Fees	\$385.00	\$170.00	\$2,340.00	\$1,500.00	\$500.00	-200%	-\$1,000.00	300%	\$2,000.00	
100-41000-321	Telephone & Internet	\$2,530.69	\$2,925.52	\$2,994.40	\$2,204.50	\$3,000.00	27%	\$795.50	0%	\$3,000.00	
100-41000-322	Postage	\$291.78	\$202.72	\$537.29	\$704.31	\$500.00	-41%	-\$204.31	0%	\$500.00	
100-41000-323	Cell Phone	\$352.55	\$687.11	\$762.01	\$876.82	\$800.00	-10%	-\$76.82	0%	\$800.00	
100-41000-350	Legal Notices Publishing	\$337.10	\$278.00	\$171.60	\$410.55	\$400.00	-3%	-\$10.55	0%	\$400.00	
100-41000-360	Insurance	\$2,709.13	\$2,116.50	\$1,839.00	\$2,700.00	\$2,700.00	0%	\$0.00	4%	\$2,800.00	
100-41000-380	Water	\$291.35	\$292.21	\$300.11	\$214.56	\$350.00	39%	\$135.44	-14%	\$300.00	
100-41000-381	Electric	\$1,925.72	\$1,489.72	\$1,371.72	\$1,269.85	\$2,000.00	37%	\$730.15	-25%	\$1,500.00	
100-41000-383	Gas Utilities	\$2,098.82	\$809.94	\$843.01	\$826.38	\$1,800.00	54%	\$973.62	-33%	\$1,200.00	
100-41000-384	Refuse Disposal	\$153.29	\$91.03	\$228.15	\$304.20	\$200.00	-52%	-\$104.20	0%	\$200.00	
100-41000-410	Rentals	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41000-437	Cass County Fees	\$10.00	\$66.00	\$66.00	\$1,048.00	\$66.00	-1488%	-\$982.00	0%	\$66.00	
100-41000-439	Licenses, Permits, Dues	\$1,268.00	\$1,525.00	\$1,531.00	\$1,617.00	\$1,500.00	-8%	-\$117.00	0%	\$1,500.00	
100-41000-490	Miscellaneous	\$1,839.36	\$1,749.41	\$2,289.02	\$2,434.07	\$1,500.00	-62%	-\$934.07	0%	\$1,500.00	
100-41000-499	Storm Damage Exp	\$0.00	\$368,902.36	\$0.00	\$3,961.34	\$0.00	0%	-\$3,961.34	0%	\$0.00	
100-41000-500	Donations	\$2,000.00	\$2,100.00	\$1,600.00	\$1,610.00	\$2,100.00	23%	\$490.00	0%	\$2,100.00	
100-41000-570	Office Equip/Furnishings	\$0.08	\$3,249.48	\$534.71	\$740.04	\$2,000.00	63%	\$1,259.96	0%	\$2,000.00	
100-41000-720	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41000-810	Refunds & Reimbursements	\$7,722.21	\$1,387.80	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
City Council											
100-41110-100	Wages and Salaries	\$12,750.00	\$12,550.00	\$12,400.00	\$11,850.00	\$14,000.00	15%	\$2,150.00	0%	\$14,000.00	
100-41110-122	FICA	\$790.50	\$744.00	\$744.00	\$682.00	\$900.00	24%	\$218.00	0%	\$900.00	
100-41110-126	Medicare	\$185.06	\$174.24	\$174.24	\$159.72	\$225.00	29%	\$65.28	0%	\$225.00	
100-41110-234	Building Rental Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41110-308	Council Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41110-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	100%	\$100.00	0%	\$100.00	
Budget Committee											
100-41130-110	Other Pay	\$0.00	\$150.00	\$250.00	\$150.00	\$500.00	70%	\$350.00	0%	\$500.00	
Personnel Committee											
100-41200-110	Other Pay	\$350.00	\$0.00	\$0.00	\$0.00	\$300.00	100%	\$300.00	0%	\$300.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Mayor											
100-41300-100	Wages and Salaries	\$4,275.00	\$4,250.00	\$4,200.00	\$4,050.00	\$4,800.00	16%	\$750.00	0%	\$4,800.00	
100-41300-122	FICA	\$265.05	\$260.40	\$260.40	\$238.70	\$322.00	26%	\$83.30	0%	\$322.00	
100-41300-126	Medicare	\$62.04	\$60.96	\$60.96	\$55.88	\$75.00	25%	\$19.12	0%	\$75.00	
Administrator (50%)											
100-41400-100	Wages and Salaries	\$30,208.93	\$35,632.57	\$36,047.83	\$31,503.72	\$35,612.80	12%	\$4,109.08	2%	\$36,325.03	
100-41400-121	PERA	\$3,557.08	\$2,631.46	\$2,670.37	\$2,362.79	\$2,670.96	12%	\$308.17	2%	\$2,724.38	
100-41400-122	FICA	\$6,991.77	\$2,113.42	\$2,207.67	\$1,937.89	\$2,207.99	12%	\$270.10	2%	\$2,252.15	
100-41400-126	Medicare	\$431.19	\$494.32	\$516.25	\$453.16	\$516.39	12%	\$63.23	2%	\$526.71	
	Health Insurance Premium					\$11,308.02				\$12,592.08	
	HSA Contribution					\$1,900.00				\$1,900.00	
						\$13,208.02				\$14,492.08	
100-41400-131	Health Insurance	\$5,960.37	\$12,762.87	\$12,575.05	\$12,214.48	\$13,208.04	8%	\$993.56	10%	\$14,492.08	
100-41400-132	Short/Long Term Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41400-308	Training	\$329.92	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$1,000.00	
100-41400-331	Mileage	\$31.92	\$162.15	\$226.24	\$308.34	\$500.00	38%	\$191.66	0%	\$500.00	
100-41400-439	Licenses, Permits, Dues	\$35.00	\$0.00	\$0.00	\$0.00	\$100.00	100%	\$100.00	0%	\$100.00	
Elections											
100-41410-110	Other Pay	\$1,884.00	\$0.00	\$1,776.00	\$0.00	\$0.00	0%	\$0.00	0%	\$1,900.00	
100-41410-200	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41410-300	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41410-331	Mileage Outside City	\$390.88	\$0.00	\$115.56	\$0.00	\$0.00	0%	\$0.00	0%	\$300.00	
100-41410-490	Miscellaneous	\$1,099.48	\$0.00	\$462.46	\$0.00	\$0.00	0%	\$0.00	0%	\$1,000.00	
City Newsletter											
100-41430-217	City Newsletter Printing Costs	\$762.10	\$873.40	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41430-322	Postage	\$424.30	\$432.42	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41430-435	City Newsletter Design Costs	\$687.50	\$1,025.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
City Website											
100-41440-218	City Website	\$1,150.00	\$375.00	\$425.00	\$0.00	\$425.00	100%	\$425.00	0%	\$425.00	
	City Hall Building	\$0.00	\$0.00								
100-41700-300	City Hall Maintenance Expenses	\$147.79	\$1,046.81	\$248.95	\$579.89	\$1,000.00	42%	\$420.11	0%	\$1,000.00	
Administrative Assistant (50%)											
100-41900-100	Wages and Salaries	\$0.00	\$15,865.16	\$20,724.08	\$18,400.00	\$20,800.00	12%	\$2,400.00	2%	\$21,216.00	
100-41900-121	PERA	\$0.00	\$1,190.02	\$1,554.31	\$1,380.00	\$1,560.00	12%	\$180.00	2%	\$1,591.20	
100-41900-122	FICA	\$0.00	\$981.74	\$1,262.58	\$1,116.84	\$1,289.60	13%	\$172.76	2%	\$1,315.39	
100-41900-126	Medicare	\$0.00	\$229.66	\$295.45	\$261.29	\$301.60	13%	\$40.31	2%	\$307.63	
	Health Insurance Premium					\$4,867.68				\$5,470.62	
	HSA Contribution					\$1,174.98				\$1,175.00	
						\$6,042.66				\$6,645.62	
100-41900-131	Health Insurance-ER	\$3,693.42	\$2,362.24	\$5,913.72	\$5,589.41	\$5,663.10	1%	\$73.69	17%	\$6,645.62	
100-41900-308	Training	\$563.45	\$810.72	\$0.00	\$521.18	\$600.00	13%	\$78.82	0%	\$600.00	
100-41900-330	Mileage - In City	-\$195.44	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41900-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-41900-439	Licenses, Permits, Dues	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
History Committee											
100-49000-110	Other Pay	\$1,022.50	\$0.00	\$732.99	\$0.00	\$1,000.00	100%	\$1,000.00	0%	\$1,000.00	
100-49000-490	Miscellaneous	\$922.70	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
WW Employee-Part Time (20%)-Gregg											
100-49452-100	Wages and Salaries	\$2,338.89	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-49452-102	Wages and Salaries Part Time	\$2,440.71	\$3,618.82	\$2,495.72	\$680.32	\$5,684.74	88%	\$5,004.42	-100%	\$0.00	
100-49452-121	PERA	\$346.52	\$271.43	\$187.20	\$4.39	\$426.36	99%	\$421.97	-100%	\$0.00	
100-49452-122	FICA	\$258.54	\$191.48	\$132.35	\$40.95	\$352.45	88%	\$311.50	-100%	\$0.00	
100-49452-126	Medicare	\$60.47	\$44.77	\$30.97	\$9.59	\$82.43	88%	\$72.84	-100%	\$0.00	
WW Employee (30%)-Cole											
100-49453-100	Wages and Salaries	\$0.00	\$0.00	\$109.20	\$5,834.23	\$0.00	0%	-\$5,834.23	0%	\$9,638.58	
100-49453-121	PERA	\$0.00	\$0.00	\$8.19	\$437.59	\$0.00	0%	-\$437.59	0%	\$722.89	
100-49453-122	FICA	\$0.00	\$0.00	\$6.77	\$361.73	\$0.00	0%	-\$361.73	0%	\$597.59	
100-49453-126	Medicare	\$0.00	\$0.00	\$1.59	\$84.58	\$0.00	0%	-\$84.58	0%	\$139.76	
	Health Insurance Premium									\$1,029.42	
	HSA Contribution									\$705.00	
						\$0.00				\$1,734.42	
100-49453-131	Health Insurance	\$0.00	\$0.00	\$0.00	\$67.19	\$0.00	0%	-\$67.19	0%	\$1,734.42	
100-49453-308	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-49453-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-49453-438	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-49453-439	Licenses, Permits, Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Airport											
100-49810-304	Legal Fees	\$170.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-49810-360	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
100-49810-404	Mowing	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,500.00	14%	\$500.00	-14%	\$3,000.00	
100-49810-412	Brush Removal	\$1,000.00	\$728.80	\$450.00	\$450.00	\$550.00	18%	\$100.00	-18%	\$450.00	
100-49810-430	Repair Maintenance Services	\$0.00	\$4,443.79	\$0.00	\$0.00	\$400.00	100%	\$400.00	0%	\$400.00	
100-49810-439	Licenses, Permits, Dues	\$40.00	\$100.00	\$0.00	\$90.00	\$100.00	10%	\$10.00	-50%	\$50.00	
	General Fund Revenue Total:	\$90,682.33	\$451,666.67	\$227,940.11	\$102,492.79	\$152,666.00	37%	\$57,148.25	5%	\$160,216.00	
	General Fund Expenditure Total:	\$141,875.13	\$513,364.67	\$145,808.59	\$139,117.35	\$153,939.46	10%	\$14,822.11	11%	\$171,011.27	
	Net Total General Fund:	-\$51,192.80	-\$61,698.00	\$82,131.52	-\$36,624.56	-\$1,273.46	-3324%	\$42,326.14	748%	-\$10,795.27	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Public Safety											
225-10100	Cash	\$3,617.19	\$7,418.23	\$13,718.32	-\$5,290.33						
225-10500	Taxes Receivable Current	\$1,284.00	\$883.00	\$231.00	\$231.00						
225-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00						
225-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
225-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00						
225-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00						
225-25300	Fund Balance	-\$428.15	\$4,901.19	\$8,301.23	\$13,949.32						
225-31010	General Property Taxes	\$77,665.27	\$41,070.50	\$40,321.42	\$23,377.97	\$42,000.00	44%	\$18,622.03	18%	\$49,650.00	
225-36210	Interest Earnings	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
225-39200	Transfers From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
											\$0.00
Public Safety Committee Pay											
225-41160-110	Other Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	100%	\$250.00	0%	\$250.00	
Public Safety											
225-41800-205	Maint Contracts/Software-Siren	\$700.00	\$400.00	\$400.00	\$400.00	\$400.00	0%	\$0.00	0%	\$400.00	
225-41800-300	Professional Services	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
225-41800-308	Training	\$0.00	\$857.14	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
225-41800-401	Mosquito Control	\$10,800.00	\$11,413.32	\$9,273.33	\$9,986.62	\$10,000.00	0%	\$13.38	0%	\$10,000.00	
225-41800-439	Licenses, Permits, Dues	\$345.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
											\$0.00
Fire Service Contract											
225-42200-300	Prof Services-Fire Contract	\$60,372.75	\$25,000.00	\$25,000.00	\$32,000.00	\$32,000.00	0%	\$0.00	22%	\$39,000.00	
Public Safety Revenue Total:		\$77,667.09	\$41,070.50	\$40,321.42	\$23,377.97	\$42,000.00	44%	\$18,622.03	18%	\$49,650.00	
Public Safety Expenditure Total:		\$72,337.75	\$37,670.46	\$34,673.33	\$42,386.62	\$42,650.00	1%	\$263.38	16%	\$49,650.00	
Net Total Public Safety:		\$5,329.34	\$3,400.04	\$5,648.09	-\$19,008.65	-\$650.00	-2824%	\$18,358.65	-100%	\$0.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
WW In-House Debt Service (PFA)											
301-10100	Cash	\$72,205.45	\$8,128.12	-\$39,135.08	-\$246,216.32						
301-10500	Taxes Receivable Current	\$1,121.00	\$1,446.00	\$397.00	\$397.00						
301-11501	AR - Utilities	\$0.11	-\$81,638.61	\$0.19	-\$22,808.93						
301-12100	Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
301-12200	LT Assessments Receivable	\$1,018,011.00	\$1,018,011.00	\$805,546.10	\$805,546.10						
301-12201	ST Assessments Receivable	\$68,789.00	\$65,274.00	\$101,869.00	\$101,869.00						
301-12300	Accrued Interest Receivable	\$9,510.00	\$7,674.00	\$6,772.00	\$6,772.00						
301-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00						
301-21650	Accrued Interest	\$14,795.00	\$10,853.00	\$9,693.00	\$9,693.00						
301-23500	Bonds Payable	\$3,600,000.00	\$3,256,000.00	\$2,908,000.00	\$2,908,000.00						
301-24000	Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00						
301-24500	Accum Amort - Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00						
301-25300	Fund Balance	-\$2,605,271.67	-\$2,445,158.44	-\$2,247,958.49	-\$2,042,243.79						
301-31010	General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00						
301-31012	W.W.PlantCapacityLevy Increase	\$67,989.14	\$66,862.29	\$68,541.51	\$37,658.26	\$67,607.00	44%	\$29,948.74	104%	\$138,000.00	
301-31016	Sewer Access (SAC-PFA)	-\$0.20	\$10,478.51	\$6,450.00	\$0.00	\$2,676.99	100%	\$2,676.99	378%	\$12,800.00	
301-36210	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
301-37200	Wastewater User Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
301-37210	Wastewater ConnectPrincipal	-\$0.33	-\$7,550.93	\$4,273.55	\$93,181.53	\$70,000.00	-33%	-\$23,181.53	-4%	\$67,000.00	
301-37212	Pay-off WW Connect Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
301-37215	Stub Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
301-37217	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
301-37220	Wastewater Connect Interest	\$36,133.62	\$29,468.08	\$27,849.64	\$19,349.85	\$20,000.00	3%	\$650.15	0%	\$20,000.00	
301-39200	Transfers From Other Funds	\$94,000.00	\$130,000.00	\$130,000.00	\$0.00	\$130,000.00	100%	\$130,000.00	0%	\$130,000.00	
Debt Service Payments											
301-47100-601	Bond Principal	\$0.00	\$0.00	\$0.00	\$351,000.00	\$351,000.00	0%	\$0.00	1%	\$354,000.00	
301-47100-611	Bond Interest	\$38,009.00	\$32,058.00	\$31,400.00	\$29,080.00	\$27,415.00	-6%	-\$1,665.00	-13%	\$23,890.00	
WW In-House Debt Service - PFA Revenue Total:		\$198,122.23	\$229,257.95	\$237,114.70	\$150,189.64	\$290,283.99	48%	\$140,094.35	27%	\$367,800.00	
WW In-House Debt Serv - PFA Expenditure Total:		\$38,009.00	\$32,058.00	\$31,400.00	\$380,080.00	\$378,415.00	0%	-\$1,665.00	0%	\$377,890.00	
Net Total WW In-House Debt Service - PFA:		\$160,113.23	\$197,199.95	\$205,714.70	-\$229,890.36	-\$88,131.01	-161%	\$141,759.35	-89%	-\$10,090.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Roads, Streets, & Highways											
303-10100	Cash	\$63,938.67	\$94,497.69	\$95,550.51	\$67,382.58						
303-10500	Taxes Receivable Current	\$573.00	\$2,052.00	\$529.00	\$529.00						
303-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00						
303-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
303-15500	Prepays	\$2,341.00	\$2,445.00	\$2,846.00	\$2,846.00						
303-21100	Accounts Payable	\$5,276.00	\$8,525.00	\$15,950.06	\$4,863.00						
303-21200	Wages Payable	\$1,812.00	\$1,878.00	\$423.00	\$423.00						
303-25300	Fund Balance	\$94,554.05	\$59,764.67	\$88,591.69	\$82,552.45						
303-31010	General Property Taxes	\$35,884.92	\$94,524.19	\$90,847.00	\$56,386.87	\$101,500.00	44%	\$45,113.13	-1%	\$100,000.00	
303-36210	Interest Earnings	\$1.97	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
303-39200	Transfers From Other Funds	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Highways, Streets, & Roadways											
303-43100-210	Operating Supplies	\$144.90	\$183.33	\$87.96	\$8.35	\$250.00	97%	\$241.65	0%	\$250.00	
303-43100-212	Gas & Oil	\$943.00	\$2,339.24	\$1,392.82	\$1,129.25	\$1,500.00	25%	\$370.75	0%	\$1,500.00	
303-43100-240	Small Tools & Minor Equip	\$0.00	\$0.00	\$88.56	\$2,839.35	\$1,000.00	-184%	-\$1,839.35	0%	\$1,000.00	
303-43100-300	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
303-43100-303	Engineer	-\$249.00	\$0.00	\$0.00	\$0.00	\$1,000.00	100%	\$1,000.00	-50%	\$500.00	
303-43100-304	Legal Fees	\$46.00	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
303-43100-330	Mileage	\$82.88	\$0.00	\$0.00	\$0.00	\$100.00	100%	\$100.00	0%	\$100.00	
303-43100-350	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
303-43100-360	Insurance	\$3,966.12	\$5,448.00	\$5,368.48	\$5,800.01	\$5,800.00	0%	-\$0.01	4%	\$6,032.00	
303-43100-400	Repair/Maint Contractual	\$3,158.00	\$0.00	\$11,273.11	\$2,175.00	\$3,500.00	38%	\$1,325.00	0%	\$3,500.00	
303-43100-402	Patching	\$1,927.94	\$0.00	\$2,243.30	\$235.70	\$1,500.00	84%	\$1,264.30	0%	\$1,500.00	
303-43100-403	Sweeping	\$1,162.50	\$1,987.50	\$2,210.00	\$1,812.50	\$2,500.00	28%	\$687.50	-20%	\$2,000.00	
303-43100-404	Mowing	\$5,175.00	\$2,745.00	\$4,267.50	\$5,445.00	\$4,000.00	-36%	-\$1,445.00	0%	\$4,000.00	
303-43100-406	Plowing-Sanding	\$19,968.50	\$12,867.00	\$24,370.75	\$15,657.50	\$18,000.00	13%	\$2,342.50	0%	\$18,000.00	
303-43100-407	Salt & Sand	\$19,189.00	\$4,111.50	\$11,691.40	\$9,641.40	\$12,000.00	20%	\$2,358.60	0%	\$12,000.00	
303-43100-409	Crack Sealing	\$0.00	\$3,958.00	\$0.00	\$1,680.00	\$4,000.00	58%	\$2,320.00	-100%	\$0.00	
303-43100-410	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	100%	\$250.00	0%	\$250.00	
303-43100-411	EGL Signs	\$156.96	\$260.28	\$523.02	\$452.42	\$1,000.00	55%	\$547.58	-25%	\$750.00	
303-43100-412	Brush Removal	\$0.00	\$0.00	\$6,100.00	\$1,328.50	\$4,000.00	67%	\$2,671.50	0%	\$4,000.00	
303-43100-413	Striping Roads	\$2,154.24	\$0.00	\$0.00	\$1,657.88	\$0.00	0%	-\$1,657.88	0%	\$0.00	
303-43100-430	Vehicle-Equipment Services	\$0.00	\$0.00	\$585.87	\$0.00	\$3,000.00	100%	\$3,000.00	0%	\$3,000.00	
303-43100-439	Licenses, Permits, Dues	\$25.00	\$50.00	\$0.00	\$25.00	\$25.00	0%	\$0.00	0%	\$25.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
WW Superintendent - 20%											
303-49451-100	Wages and Salaries	\$13,353.66	\$13,652.82	\$10,116.37	\$8,478.63	\$12,563.01	33%	\$4,084.38	2%	\$12,757.47	
303-49451-121	PERA	\$878.77	\$1,023.96	\$758.70	\$635.92	\$910.82	30%	\$274.90	5%	\$956.81	
303-49451-122	FICA	\$716.00	\$811.99	\$598.58	\$499.33	\$778.91	36%	\$279.58	2%	\$790.96	
303-49451-126	Medicare	\$167.44	\$189.89	\$140.00	\$116.78	\$182.16	36%	\$65.38	2%	\$184.98	
	Health Insurance Premium					\$2,730.96				\$3,077.57	
	HSA Contribution					\$760.01				\$760.00	
						\$3,490.97				\$3,837.57	
303-49451-131	Health Insurance	\$2,540.58	\$3,334.15	\$2,524.32	\$2,574.17	\$3,490.97	26%	\$916.80	10%	\$3,837.57	
303-49451-135	EE-Health Ins AFLAC	-\$15.78	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
		\$0.00									
WW Employee - 30% - Joe											
303-49452-100	Wages and Salaries	\$3,882.28	\$9,613.80	\$8,948.28	\$8,124.60	\$14,995.60	46%	\$6,871.00	2%	\$15,254.71	
303-49452-121	PERA	\$281.42	\$716.09	\$780.27	\$609.34	\$1,084.28	44%	\$474.94	6%	\$1,144.10	
303-49452-122	FICA	\$239.13	\$588.09	\$645.01	\$501.52	\$927.25	46%	\$425.73	2%	\$945.79	
303-49452-126	Medicare	\$55.93	\$137.52	\$150.89	\$117.27	\$216.86	46%	\$99.59	2%	\$221.19	
	Health Insurance Premium					\$2,395.51				\$2,668.00	
	HSA Contribution					\$704.99				\$705.00	
						\$3,100.50				\$3,373.00	
303-49452-131	Health Insurance	\$323.20	\$1,479.01	\$2,021.05	\$1,922.32	\$3,100.50	38%	\$1,178.18	9%	\$3,373.00	
	Roads, Streets, & Highway Revenue Total:	\$45,886.89	\$94,524.19	\$90,847.00	\$56,386.87	\$101,500.00	44%	\$45,113.13	-1%	\$100,000.00	
	Roads, Streets, & Highway Expenditure Total:	\$80,273.67	\$65,497.17	\$96,886.24	\$73,467.74	\$102,175.36	28%	\$28,707.62	-4%	\$98,373.58	
	Net Total Roads, Streets, & Highway:	-\$34,386.78	\$29,027.02	-\$6,039.24	-\$17,080.87	-\$675.36	-2429%	\$16,405.51	-341%	\$1,626.42	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
GOPIRFB Bond Sewer											
304-10100	Cash	\$24,575.43	\$860.13	-\$43,100.43	-\$111,791.33						
304-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
304-12100	Assessments Receivable	\$120,600.00	\$102,797.00	\$89,959.00	\$89,959.00						
304-12101	ST Assessments	\$12,062.00	\$12,107.00	\$12,839.00	\$12,839.00						
304-12200	LT Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
304-12201	ST Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
304-12300	Accrued Interest Receivable	\$7,562.00	\$6,936.00	\$6,204.00	\$6,204.00						
304-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00						
304-21650	Accrued Interest	\$6,766.00	\$10,799.00	\$1,354.00	\$1,354.00						
304-23500	Bonds Payable	\$456,750.00	\$798,790.00	\$135,000.00	\$135,000.00						
304-24000	Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00						
304-24500	Accum Amort - Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00						
304-25300	Fund Balance	-\$280,852.31	-\$298,716.57	-\$322,327.87	-\$75,083.43						
304-31010	General Property Taxes	\$0.00	\$0.00	\$8,129.00	\$0.00	\$0.00	0%	\$0.00	0%	\$14,000.00	
304-36100	Special Assessments	\$3,218.14	\$14,725.67	-\$0.31	\$9,614.96	\$19,043.09	50%	\$9,428.13	-82%	\$3,478.81	
304-36210	Interest Earnings	\$1.82	\$305.00	\$656.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
304-39201	Debt Transfer	\$0.00	\$0.00	\$258,969.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
GO Bond Sewer											
304-49800-510	2015 Legacy Sewer Extension		\$0.04	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
304-49800-511	Squaw Point Facility Plan		\$0.00	\$16,312.08	\$23,980.86	\$0.00	0%	-\$23,980.86	0%	\$0.00	
304-49800-300	Professional Services	\$351.00	\$157.00	\$103.50	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
304-49800-601	Bond Principal	\$0.00	\$0.00	\$0.00	\$48,300.00	\$47,150.00	-2%	-\$1,150.00	-68%	\$15,000.00	
304-49800-611	Bond Interest	\$20,733.22	\$26,778.93	\$4,677.67	\$6,025.00	\$8,234.00	27%	\$2,209.00	-69%	\$2,550.00	
	GO Bond Sewer Revenue Total:	\$3,219.96	\$15,030.67	\$259,624.69	\$9,614.96	\$19,043.09	50%	\$9,428.13	-8%	\$17,478.81	
	GO Bond Sewer Expenditure Total:	\$21,084.22	\$26,935.93	\$21,093.25	\$54,325.00	\$55,384.00	2%	\$1,059.00	-68%	\$17,550.00	
	Net Total GO Bond Sewer:	-\$17,864.26	-\$11,905.26	\$238,531.44	-\$44,710.04	-\$36,340.91	-23%	\$8,369.13	-100%	-\$71.19	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
GOPIRFB Bond Road											
305-10100	Cash	\$454,174.42	\$383,150.65	\$314,468.67	\$186,909.78						
305-10101	Undeposited Funds	\$0.00	\$0.00	\$0.00	\$0.00						
305-10500	Taxes Receivable Current	\$3,713.00	\$3,594.00	\$950.00	\$950.00						
305-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00						
305-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
305-12100	Assessments Receivable	\$367,181.35	\$329,811.35	\$285,136.35	\$285,136.35						
305-12305	Assessments Receivable	\$0.00	\$0.00	\$1,033.00	\$1,033.00						
305-13000	Due from other fund	\$0.00	\$0.00	\$0.00	\$0.00						
305-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00						
305-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00						
305-21105	Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00						
305-21650	Accrued Interest	\$0.00	\$0.00	\$0.00	\$0.00						
305-22201	Deferred Revenue	\$367,181.00	\$329,811.00	\$285,136.00	\$285,136.00						
305-25300	Fund Balance	\$295,269.29	-\$457,887.77	\$1,686,155.00	\$316,452.02						
305-31010	General Property Taxes	\$0.00	\$0.00	\$87,113.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-31013	2007 Road Improvement Levy	\$87,387.17	\$61,479.48	-\$0.06	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-31014	2008 Road Improvement Levy	\$97,542.62	\$71,389.04	\$0.15	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-31015	2015 Refunding Road Imp Levy	\$0.00	\$0.00	\$0.00	\$64,844.49	\$130,000.00	50%	\$65,155.51	-12%	\$115,000.00	was \$165,000; use cash
305-31017	2011 Road Improvement Levy	\$30,530.39	\$29,676.21	\$24,370.06	\$27,549.27	\$50,000.00	45%	\$22,450.73	-44%	\$28,000.00	
305-31018	2013 Road Improvement Levy	\$9,819.80	\$153.41	\$52,124.54	\$33,236.92	\$60,000.00	45%	\$26,763.08	17%	\$70,000.00	
305-36100	Special Assessments	\$88,690.29	\$63,277.71	\$62,353.62	\$42,450.31	\$47,930.95	11%	\$5,480.64	29%	\$62,040.42	
305-36210	Interest Earnings	\$1.82	\$1,043.00	\$520.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-39200	Transfer In	\$94,718.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-39300	Bond Escrow	\$0.00	-\$1,299,410.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-39310	GO Bond Proceeds	\$0.00	\$1,308,059.89	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
GO Bond Roads											
305-49700-300	Professional Services	\$1,099.00	\$1,518.00	\$796.50	\$1,000.00	\$0.00	0%	-\$1,000.00	0%	\$0.00	
305-49700-303	Engineer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-49700-350	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-49700-360	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-49700-441	Administrative Fees	\$1,230.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
305-49700-601	Bond Principal	\$161,750.00	\$214,100.32	\$222,700.00	\$241,700.00	\$239,850.00	-1%	-\$1,850.00	15%	\$276,800.06	
305-49700-611	Bond Interest	\$81,992.61	\$101,973.19	\$88,237.79	\$52,939.88	\$47,870.74	-11%	-\$5,069.14	0%	\$47,945.06	
	GO Bond Roads Revenue Total:	\$408,690.09	\$235,668.74	\$226,481.31	\$168,080.99	\$287,930.95	42%	\$119,849.96	-4%	\$275,040.42	
	GO Bond Roads Expenditure Total:	\$246,071.61	\$317,591.51	\$311,734.29	\$295,639.88	\$287,720.74	-3%	-\$7,919.14	13%	\$324,745.12	
	Net Total GO Bond Roads:	\$162,618.48	-\$81,922.77	-\$85,252.98	-\$127,558.89	\$210.21		\$127,769.10	-23745%	-\$49,704.70	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Parks & Recreation											
404-10100	Cash	\$53,574.97	\$52,323.38	\$51,329.93	\$49,118.29						
404-10500	Taxes Receivable Current	\$303.00	\$64.00	\$59.00	\$59.00						
404-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00						
404-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
404-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00						
404-21100	Accounts Payable	\$0.00	\$7,541.01	\$7,500.00	\$7,500.00						
404-25300	Fund Balance	\$28,571.34	\$53,877.97	\$44,846.37	\$43,888.93						
404-31010	General Property Taxes	\$18,358.69	\$3,061.19	\$10,179.89	\$9,920.39	\$18,000.00	45%	\$8,079.61	0%	\$18,000.00	
404-33400	State Grants and Aids	\$7,700.00	\$1,387.80	\$4,235.00	\$4,675.00	\$4,250.00	-10%	-\$425.00	0%	\$4,250.00	
404-33401	Local Government Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
404-33600	County Grants & Aids	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
404-36210	Interest Earnings	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Park & Trails Committee											
404-41170-110	Other Pay	\$0.00	\$0.00	\$150.00	\$250.00	\$400.00	38%	\$150.00	0%	\$400.00	
Tennis Courts											
404-45126-360	Insurance	\$0.00	\$0.00	\$0.00	\$281.79	\$259.00	-9%	-\$22.79	4%	\$269.00	
404-45126-400	Tennis Court Repair/Maint	\$1,003.88	\$2,875.00	\$0.00	\$17.14	\$3,000.00	99%	\$2,982.86	0%	\$3,000.00	
Parks/Recreation/Trails											
404-45127-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
404-45127-350	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
404-45127-402	Patching	\$0.00	\$0.00	\$99.90	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
404-45127-510	Trail Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	100%	\$10,000.00	0%	\$10,000.00	
404-45127-515	Trail Maintenance	\$0.00	\$10,605.59	\$10,887.43	\$11,583.10	\$6,000.00	-93%	-\$5,583.10	0%	\$6,000.00	
404-45127-810	Reimburse - Pine Beach Ski	\$0.00	\$0.00	\$4,235.00	\$4,675.00	\$4,250.00	-10%	-\$425.00	0%	\$4,250.00	
Parks & Recreation Revenue Total:		\$26,310.51	\$4,448.99	\$14,414.89	\$14,595.39	\$22,250.00	34%	\$7,654.61	0%	\$22,250.00	
Parks & Recreation Expenditure Total:		\$1,003.88	\$13,480.59	\$15,372.33	\$16,807.03	\$24,409.00	31%	\$7,601.97	0%	\$24,419.00	
Net Total Parks & Recreation:		\$25,306.63	-\$9,031.60	-\$957.44	-\$2,211.64	-\$2,159.00	-2%	\$52.64	0%	-\$2,169.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Planning & Zoning											
407-10100	Cash	\$53,150.99	\$59,190.08	\$63,319.13	\$44,560.49						
407-10500	Taxes Receivable Current	\$473.00	\$1,369.00	\$353.00	\$353.00						
407-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00						
407-11500	Accounts Receivable	\$0.00	\$150.00	\$0.00	\$0.00						
407-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00						
407-21200	Wages Payable	\$0.00	\$272.00	\$606.00	\$606.00						
407-25300	Fund Balance	\$45,253.07	\$53,623.99	\$60,945.08	\$63,564.13						
407-31010	General Property Taxes	\$28,284.62	\$63,101.89	\$60,569.82	\$33,403.65	\$60,000.00	44%	\$26,596.35	-8%	\$55,000.00	
407-32200	Land Use Permits	\$10,460.00	\$14,580.00	\$15,406.00	\$15,145.00	\$14,000.00	-8%	-\$1,145.00	0%	\$14,000.00	
407-34103	Zoning & Subdivision Fees	\$600.00	\$300.00	\$1,840.00	\$250.00	\$300.00	17%	\$50.00	0%	\$300.00	
407-34104	Variance	\$446.00	\$1,292.00	\$1,200.00	\$800.00	\$900.00	11%	\$100.00	0%	\$900.00	
407-34105	Conditional Use Permit	\$846.00	\$892.00	\$4,050.00	\$2,400.00	\$900.00	-167%	-\$1,500.00	0%	\$900.00	
407-34107	Recording Fee	\$46.00	\$46.00	\$460.00	\$368.00	\$184.00	-100%	-\$184.00	0%	\$184.00	
407-36200	Miscellaneous Revenues	\$0.00	\$0.00	\$500.00	\$1,175.00	\$0.00	0%	-\$1,175.00	0%	\$0.00	
407-36210	Interest Earnings	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Planning & Zoning Committee											
407-41180-110	Other Pay	\$5,750.00	\$5,850.00	\$5,800.00	\$5,692.80	\$6,000.00	5%	\$307.20	0%	\$6,000.00	
Administrator-50%											
407-41400-100	Wages and Salaries	\$14,364.00	\$35,086.42	\$35,604.59	\$31,503.55	\$35,612.80	12%	\$4,109.25	2%	\$36,325.03	
407-41400-121	PERA	\$1,003.56	\$2,631.46	\$2,670.37	\$2,362.79	\$2,670.96	12%	\$308.17	2%	\$2,724.38	
407-41400-122	FICA	\$921.94	\$2,113.42	\$2,207.42	\$1,937.66	\$2,207.99	12%	\$270.33	2%	\$2,252.15	
407-41400-126	Medicare	\$215.59	\$494.09	\$516.24	\$453.15	\$516.39	12%	\$63.24	2%	\$526.71	
	Health Insurance Premium					\$11,308.02				\$12,592.08	
	HSA Contribution					\$1,900.02				\$1,900.00	
						\$13,208.04				\$14,492.08	
407-41400-131	Health Insurance-ER	\$3,085.38	\$12,762.75	\$12,574.93	\$12,214.27	\$13,208.04	8%	\$993.77	10%	\$14,492.08	
407-41400-330	Mileage	\$0.00	\$216.21	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Administrative Assistant-25%											
407-41900-100	Wages and Salaries	\$0.00	\$7,932.63	\$10,362.04	\$9,200.00	\$10,400.00	12%	\$1,200.00	2%	\$10,608.00	
407-41900-121	PERA	\$0.00	\$594.88	\$777.15	\$690.00	\$780.00	12%	\$90.00	2%	\$795.60	
407-41900-122	FICA	\$0.00	\$490.98	\$631.40	\$558.46	\$644.80	13%	\$86.34	2%	\$657.70	
407-41900-126	Medicare	\$0.00	\$114.96	\$147.61	\$130.58	\$150.50	13%	\$19.92	2%	\$153.82	
	Health Insurance Premium					\$2,433.84				\$2,735.31	
	HSA Contribution					\$587.49				\$587.49	
						\$3,021.33				\$3,322.80	
407-41900-131	Health Insurance-ER	-\$225.90	\$3,027.87	\$2,956.86	\$2,794.70	\$3,021.33	8%	\$226.63	10%	\$3,322.80	
407-41900-135	Health Insurance-EE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
407-41900-308	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Planning & Zoning											
407-41910-200	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
407-41910-207	Zoning Ordinance	\$0.00	\$0.00	\$45.00	\$165.00	\$0.00	0%	-\$165.00	0%	\$0.00	
407-41910-300	Professional Services	\$1,222.00	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
407-41910-303	Engineer	\$936.82	\$0.00	\$0.05	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
407-41910-304	Legal Fees	\$1,680.35	\$45.00	\$2,904.50	\$2,169.50	\$500.00	-334%	-\$1,669.50	300%	\$2,000.00	
407-41910-322	Postage	\$0.00	\$32.38	\$109.79	\$100.37	\$150.00	33%	\$49.63	0%	\$150.00	
407-41910-331	Mileage	\$59.37	\$186.89	\$388.65	\$575.53	\$560.00	-3%	-\$15.53	0%	\$560.00	
407-41910-350	Legal Notices Publishing	\$312.29	\$257.16	\$1,097.57	\$675.69	\$800.00	16%	\$124.31	0%	\$800.00	
407-41910-360	Insurance	\$0.00	\$505.70	\$1,102.60	\$662.24	\$1,000.00	34%	\$337.76	-40%	\$600.00	
407-41910-437	Cass County Fees	\$1,078.00	\$276.00	\$526.00	\$414.00	\$400.00	-4%	-\$14.00	0%	\$400.00	
407-41910-810	Refunds & Reimbursements	\$0.00	\$0.00	\$650.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Planning & Zoning Revenue Total:		\$40,684.44	\$80,211.89	\$84,025.82	\$53,541.65	\$76,284.00	30%	\$22,742.35	-7%	\$71,284.00	
Planning & Zoning Expenditure Total:		\$30,403.40	\$72,618.80	\$81,072.77	\$72,300.29	\$79,122.81	9%	\$6,822.52	5%	\$82,868.27	
Net Total Planning & Zoning:		\$10,281.04	\$7,593.09	\$2,953.05	-\$18,758.64	-\$2,838.81	-561%	\$15,919.83	308%	-\$11,584.27	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Wastewater											
602-10100	Cash	\$204,987.23	\$106,924.99	\$111,023.77	\$291,081.43						
602-10500	Taxes Receivable Current	\$0.00	\$0.00	\$0.00	\$0.00						
602-10501	Taxes Receivable Delinquent	\$0.16	\$0.16	\$0.40	\$0.40						
602-11500	Accounts Receivable	-\$91.00	\$853.46	\$93.44	\$4.40						
602-11501	AR - Utilities	\$120,544.38	\$111,178.83	\$118,366.70	-\$1,239.73						
602-12100	Assessments Receivable	\$25,715.00	\$19,776.00	\$138,404.00	\$138,404.00						
602-12101	ST Assessment Assessments	\$3,247.00	\$3,886.00	\$7,155.00	\$7,155.00						
602-12200	LT Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
602-12201	ST Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
602-12300	Accrued Interest Receivable	\$1,619.00	\$998.00	\$3,509.00	\$3,509.00						
602-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00						
602-15500	Prepays	\$6,037.00	\$6,040.00	\$6,128.00	\$6,128.00						
602-16000	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00						
602-16100	Plant	\$12,337,848.00	\$12,337,848.00	\$12,337,848.00	\$12,337,848.00						
602-16200	Vehicles	\$74,990.00	\$74,990.00	\$74,990.00	\$74,990.00						
602-16300	Equipment	\$61,771.00	\$61,771.00	\$77,771.00	\$77,771.00						
602-16400	Infrastructure	\$104,593.00	\$234,672.00	\$234,672.00	\$234,672.00						
602-16600	Accumulated Depreciation	-\$4,705,694.00	\$5,040,187.00	\$5,380,683.00	\$5,380,683.00						
602-21100	Accounts Payable	\$23,543.00	\$15,627.72	\$6,796.50	\$264.00						
602-21105	Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00						
602-21200	Wages Payable	\$4,471.00	\$4,713.00	\$260.00	\$260.00						
602-21217	FICA	\$0.00	\$0.00	\$0.00	\$0.00						
602-21218	State Withholdings	\$0.00	\$0.00	\$0.00	\$0.00						
602-21601	Compensated Absences	\$10,916.00	\$8,355.00	\$1,598.00	\$1,598.00						
602-21650	Accrued Interest	\$0.00	\$0.00	\$0.00	\$0.00						
602-23000	Due to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00						
602-23500	Bonds Payable	\$0.00	\$0.00	\$0.00	\$0.00						
602-25300	Fund Balance	\$8,479,397.24	\$8,100,751.22	\$7,774,750.55	\$7,576,817.56						
602-25301	Designated CapOut Fund Balance	\$14,088.33	\$28,853.55	\$42,333.17	\$55,979.25						
602-31016	Sewer Access Connection-(SAC)	\$14,749.24	\$11,000.00	\$8,177.00	\$40,493.66	\$5,500.00	-636%	-\$34,993.66	113%	\$11,700.00	
602-32210	Wastewater/ISTS Permits	\$0.00	\$750.00	\$750.00	\$300.00	\$300.00	0%	\$0.00	0%	\$300.00	
602-36100	Special Assessments	-\$2,881.00	-\$3,857.00	\$130,491.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-36101	Special Assess- 2015 Legacy	\$0.00	\$0.00	\$2,591.78	\$0.00	\$0.00	0%	\$0.00	0%	\$7,987.00	
602-36200	Miscellaneous Revenues	\$4,688.78	\$48,027.71	\$8,771.38	\$2,422.72	\$0.00	0%	-\$2,422.72	0%	\$0.00	
602-36210	Interest Earnings	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-36240	WW Bio Solids Treatment	\$21,202.96	\$19,246.62	\$27,433.86	\$22,587.54	\$18,000.00	-25%	-\$4,587.54	11%	\$20,000.00	
602-37200	Wastewater User Charges	\$450,125.73	\$436,146.13	\$460,361.50	\$347,346.09	\$455,388.00	24%	\$108,041.91	4%	\$475,000.00	
602-37216	Sewer Connection Inspection	\$0.00	\$100.00	\$50.00	\$150.00	\$0.00	0%	-\$150.00	0%	\$100.00	
602-37217	Capital Outlay	\$14,765.22	\$13,479.62	\$13,646.08	\$10,250.76	\$13,440.00	24%	\$3,189.24	0%	\$13,440.00	
602-37218	CapOut Reimbursed	\$1,058.00	\$0.00	\$544.00	\$11,499.58	\$0.00	0%	-\$11,499.58	0%	\$0.00	
602-37260	WW Penalty	\$1,439.70	\$172.70	\$2,295.42	\$1,714.40	\$2,000.00	14%	\$285.60	-35%	\$1,300.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
602-37264	WW Delinquents to County	\$2,649.72	\$1,663.12	\$6,839.57	\$881.53	\$2,000.00	56%	\$1,118.47	0%	\$2,000.00	
602-39200	Transfer In	\$3,264.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Wastewater Committee											
602-41150-110	Other Pay	\$500.00	\$950.00	\$650.00	\$600.00	\$800.00	25%	\$200.00	0%	\$800.00	
Administrative Assistant-25%											
602-41900-100	Wages and Salaries	\$0.00	\$7,932.63	\$10,362.04	\$9,200.00	\$10,400.00	12%	\$1,200.00	2%	\$10,608.00	
602-41900-121	PERA	\$0.00	\$594.88	\$777.15	\$690.00	\$780.00	12%	\$90.00	2%	\$795.60	
602-41900-122	FICA	\$0.00	\$490.74	\$631.17	\$558.30	\$644.80	13%	\$86.50	2%	\$657.70	
602-41900-126	Medicare	\$0.00	\$114.70	\$147.61	\$130.57	\$150.80	13%	\$20.23	2%	\$153.82	
	Health Insurance Premium					\$2,433.84			12%	\$2,735.31	
	HSA Contribution					\$587.49			0%	\$587.50	
						\$3,021.33			10%	\$3,322.81	
602-41900-131	Health Insurance-ER	\$0.00	\$3,027.65	\$2,956.74	\$2,794.59	\$3,021.33	8%	\$226.74	10%	\$3,322.81	
602-41900-135	Health Insurance-EE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-41900-308	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Transfers from other Funds											
602-49360-720	Operating Transfers	\$94,000.00	\$130,000.00	\$130,000.00	\$0.00	\$130,000.00	100%	\$130,000.00	0%	\$130,000.00	
Wastewater											
602-49450-200	Office Supplies	-\$186.09	\$105.58	\$346.75	\$179.24	\$500.00	64%	\$320.76	0%	\$500.00	
602-49450-205	Maint. Contract/Software	\$1,394.68	\$2,600.00	\$1,976.00	\$2,447.93	\$2,600.00	6%	\$152.07	0%	\$2,600.00	
602-49450-210	Operating Supplies	\$4,836.10	\$5,680.73	\$3,040.34	\$5,446.36	\$4,200.00	-30%	-\$1,246.36	0%	\$4,200.00	
602-49450-212	Gas & Oil	\$9,001.40	\$5,424.57	\$4,046.43	\$5,188.77	\$7,000.00	26%	\$1,811.23	0%	\$7,000.00	
602-49450-215	Ferric Chloride	\$7,058.56	\$4,797.79	\$6,130.90	\$6,500.06	\$6,500.00	0%	-\$0.06	0%	\$6,500.00	
602-49450-220	Repair & Maint. Supplies	\$10,392.47	\$7,596.39	\$21,144.10	\$16,218.66	\$11,000.00	-47%	-\$5,218.66	0%	\$11,000.00	
602-49450-240	Small Tools & Minor Equip	\$5,576.80	\$698.28	\$3.02	\$86.59	\$1,000.00	91%	\$913.41	0%	\$1,000.00	
602-49450-300	Professional Services	\$0.00	\$110.00	\$0.00	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
602-49450-301	Auditor - Accounting	\$7,949.60	\$4,500.00	\$6,672.50	\$5,860.00	\$7,000.00	16%	\$1,140.00	0%	\$7,000.00	
602-49450-303	Engineer	\$2,078.79	\$3,046.08	\$0.00	\$306.86	\$3,000.00	90%	\$2,693.14	0%	\$3,000.00	
602-49450-304	Legal Fees	\$2,424.75	\$5,145.00	\$150.00	\$810.00	\$500.00	-62%	-\$310.00	0%	\$500.00	
602-49450-311	Lab Services	\$12,527.00	\$13,305.00	\$12,522.00	\$11,997.00	\$15,000.00	20%	\$3,003.00	0%	\$15,000.00	
602-49450-321	Telephone & Internet	\$1,258.71	\$1,908.88	\$1,964.26	\$1,517.70	\$2,000.00	24%	\$482.30	0%	\$2,000.00	
602-49450-322	Postage	\$2,393.29	\$1,989.38	\$1,669.38	\$1,658.33	\$1,600.00	-4%	-\$58.33	0%	\$1,600.00	
602-49450-323	Cell Phone	\$1,912.95	\$1,866.83	\$2,203.81	\$1,928.83	\$2,100.00	8%	\$171.17	0%	\$2,100.00	
602-49450-350	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$138.85	\$300.00	54%	\$161.15	0%	\$300.00	
602-49450-360	Insurance	\$11,034.75	\$12,587.80	\$12,765.92	\$14,315.96	\$14,000.00	-2%	-\$315.96	-4%	\$13,500.00	
602-49450-381	Electric	\$67,945.12	\$57,015.78	\$65,399.36	\$51,959.71	\$60,000.00	13%	\$8,040.29	0%	\$60,000.00	
602-49450-383	Gas Utilities	\$1,361.76	\$903.88	\$854.75	\$898.17	\$1,500.00	40%	\$601.83	-20%	\$1,200.00	
602-49450-384	Refuse Disposal	\$207.07	\$304.20	\$136.89	\$0.00	\$200.00	100%	\$200.00	0%	\$200.00	
602-49450-385	Sludge Removal	\$2,403.00	\$2,585.00	\$0.00	\$14,101.90	\$30,000.00	53%	\$15,898.10	-55%	\$13,500.00	
602-49450-386	Septic Pumping - Scheduled	\$6,260.00	\$7,050.00	\$10,545.00	\$2,967.50	\$7,200.00	59%	\$4,232.50	0%	\$7,200.00	
602-49450-387	Septic Jetting	\$6,812.00	\$4,352.00	\$2,757.25	\$1,829.50	\$3,500.00	48%	\$1,670.50	0%	\$3,500.00	
602-49450-389	Septic Pumping - Emergency	\$10,365.00	\$3,130.00	\$1,295.00	\$1,930.00	\$3,500.00	45%	\$1,570.00	0%	\$3,500.00	
602-49450-400	Repair/Maint - Contractual	\$3,906.00	\$7,061.63	\$27,606.27	\$9,182.00	\$20,000.00	54%	\$10,818.00	0%	\$20,000.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
602-49450-405	Depreciation Expense	\$331,078.00	\$334,493.00	\$340,496.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-410	Rentals	\$179.90	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
602-49450-430	Vehicle-Equipment Services	\$11,898.00	\$2,129.97	\$4,814.24	\$3,186.55	\$3,500.00	9%	\$313.45	0%	\$3,500.00	
602-49450-439	Licenses, Permits, Dues	\$2,017.00	\$1,466.39	\$1,545.18	\$1,450.00	\$2,000.00	28%	\$550.00	0%	\$2,000.00	
602-49450-490	Miscellaneous	\$2,265.89	\$34.75	\$27.17	\$50.06	\$1,000.00	95%	\$949.94	0%	\$1,000.00	
602-49450-499	Storm Damage Exp	\$0.00	\$52,780.55	\$0.00	\$250.00	\$0.00	0%	-\$250.00	0%	\$0.00	
602-49450-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$19,980.00	\$18,000.00	-11%	-\$1,980.00	1%	\$18,200.00	
602-49450-501	CapOut Reimbursable Supplies	\$15,660.00	\$5,976.00	\$544.00	\$19,590.21	\$0.00	0%	-\$19,590.21	0%	\$0.00	
602-49450-502	Trucks	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	100%	\$3,000.00	0%	\$3,000.00	
602-49450-503	Lawn Mower	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-504	Lift Stations	\$0.00	\$0.00	\$491.60	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-505	Control Panel	\$0.00	\$0.00	\$0.00	\$2,224.00	\$0.00	0%	-\$2,224.00	0%	\$0.00	
602-49450-506	Pumps	\$9,940.71	\$4,251.49	\$11,758.59	\$18,679.15	\$12,000.00	-56%	-\$6,679.15	0%	\$12,000.00	
602-49450-507	Collection System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-508	Capital Outlay Squaw Pt Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-509	Capital OutlayPine Beach Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-510	Capital Outlay-2015 Legacy	\$0.00	-\$0.02	\$785.21	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-570	Office Equip/Furnishings	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	100%	\$250.00	0%	\$250.00	
602-49450-581	Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-590	Capital Outlay Designated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-810	Refunds & Reimbursements	\$124.00	\$0.00	\$98.89	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
WW Superintendent - 80%											
602-49451-100	Wages and Salaries	\$48,482.52	\$60,316.03	\$52,593.39	\$47,093.52	\$50,252.06	6%	\$3,158.54	2%	\$51,029.88	
602-49451-121	PERA	\$3,514.97	\$4,523.74	\$3,944.54	\$3,532.00	\$3,643.27	3%	\$111.27	5%	\$3,827.24	
602-49451-122	FICA	\$2,864.01	\$3,584.91	\$3,104.19	\$2,776.33	\$3,115.63	11%	\$339.30	2%	\$3,163.85	
602-49451-126	Medicare	\$669.81	\$838.45	\$725.99	\$649.31	\$728.65	11%	\$79.34	2%	\$739.93	
	Health Insurance Premium					\$10,923.84				\$12,310.27	
	HSA Contribution					\$3,040.03				\$3,040.00	
						\$13,963.87				\$15,350.27	
602-49451-131	Health Insurance	\$7,830.20	\$14,942.16	\$14,088.92	\$13,570.52	\$13,963.87	3%	\$393.35	10%	\$15,350.27	
602-49451-308	Training	\$1,205.39	\$1,373.83	\$1,835.73	\$1,035.89	\$0.00	0%	-\$1,035.89	0%	\$2,000.00	
602-49451-330	Mileage - In City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49451-331	Mileage Outside City	\$127.68	\$104.08	\$244.08	\$282.42	\$0.00	0%	-\$282.42	0%	\$300.00	
602-49451-438	Uniforms	\$181.00	\$284.90	\$305.50	\$365.95	\$0.00	0%	-\$365.95	0%	\$400.00	
602-49451-439	Licenses, Permits, Dues	\$0.00	\$275.00	\$0.00	\$275.00	\$0.00	0%	-\$275.00	0%	\$275.00	

City of East Gull Lake Budget Worksheet

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GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
WW Employees -70% - Joe											
602-49452-100	Wages and Salaries	\$37,628.21	\$24,569.44	\$40,962.80	\$35,365.72	\$34,896.40	-1%	-\$469.32	2%	\$35,594.33	
602-49452-102	Wages and Salaries Part Time	\$16,429.62	\$15,327.35	\$16,543.18	\$959.87	\$22,915.48	96%	\$21,955.61	-100%	\$0.00	
602-49452-121	PERA	\$3,919.23	\$2,992.27	\$4,312.90	\$2,655.12	\$4,191.36	37%	\$1,536.24	-36%	\$2,669.57	
602-49452-122	FICA	\$3,185.70	\$2,295.85	\$3,386.25	\$2,235.21	\$3,584.34	38%	\$1,349.13	-38%	\$2,206.85	
602-49452-126	Medicare	\$745.02	\$536.92	\$791.89	\$522.78	\$838.27	38%	\$315.49	-38%	\$516.12	
	Health Insurance Premium					\$5,589.53				\$6,225.32	
	HSA Contribution					\$1,644.97				\$1,645.00	
						\$7,234.50				\$7,870.32	
602-49452-131	Health Insurance	\$3,614.13	\$3,450.84	\$7,912.15	\$7,627.12	\$7,234.50	-5%	-\$392.62	9%	\$7,870.32	
602-49452-308	Training	\$1,122.46	\$883.00	\$499.20	\$0.00	\$0.00	0%	\$0.00	0%	\$1,000.00	
602-49452-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49452-331	Mileage Outside City	\$0.00	\$316.25	\$86.40	\$0.00	\$0.00	0%	\$0.00	0%	\$150.00	
602-49452-438	Uniforms	\$395.42	\$886.64	\$444.44	\$200.98	\$0.00	0%	-\$200.98	0%	\$400.00	
602-49452-439	Licenses, Permits, Dues	\$23.00	\$45.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$50.00	
602-49452-810	Refunds & Reimbursements	\$4,843.68	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
WW Employee (70%)-Cole											
602-49453-100	Wages and Salaries	\$0.00	\$0.00	\$562.80	\$12,355.73	\$0.00	0%	-\$12,355.73	0%	\$22,490.02	
602-49453-121	PERA	\$0.00	\$0.00	\$42.21	\$926.67	\$0.00	0%	-\$926.67	0%	\$1,686.75	
602-49453-122	FICA	\$0.00	\$0.00	\$34.90	\$766.05	\$0.00	0%	-\$766.05	0%	\$1,394.38	
602-49453-126	Medicare	\$0.00	\$0.00	\$8.16	\$179.16	\$0.00	0%	-\$179.16	0%	\$326.11	
	Health Insurance Premium									\$2,821.98	
	HSA Contribution									\$1,645.00	
						\$0.00				\$4,466.98	
602-49453-131	Health Insurance	\$0.00	\$0.00	\$0.00	\$268.76	\$0.00	0%	-\$268.76	0%	\$4,466.98	
602-49453-308	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49453-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49453-438	Uniforms	\$0.00	\$0.00	\$0.00	\$209.13	\$0.00	0%	-\$209.13	0%	\$400.00	
602-49453-439	Licenses, Permits, Dues	\$0.00	\$0.00	\$0.00	\$45.00	\$0.00	0%	-\$45.00	0%	\$0.00	
THE HARBOR PUD-WW Expenses											
602-49455-303	Engineer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49455-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49455-439	Licenses, Permits, Dues	\$0.00	\$0.00	\$310.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
	Wastewater Revenue Total:	\$511,064.17	\$526,728.90	\$531,460.59	\$437,646.28	\$496,628.00	12%	\$58,981.72	7%	\$531,827.00	\$0.00
	Wastewater Expenditure Total:	\$452,281.26	\$501,061.19	\$501,559.14	\$370,751.59	\$536,610.76	31%	\$165,859.17	-1%	\$532,995.53	\$0.00
	Net Total Wastewater:	\$58,782.91	\$25,667.71	\$29,901.45	\$66,894.69	-\$39,982.76	267%	-\$106,877.45	-97%	-\$1,168.53	\$0.00
	Revenue Grand Totals:		\$1,678,608.50	\$1,712,230.53	\$1,015,926.54	\$1,488,586.03	32%	\$479,634.53	7%	\$1,595,546.23	\$0.00
	Expenditures Grand Totals:		\$1,580,278.32	\$1,239,599.94	\$1,444,875.50	\$1,660,427.13	13%	\$215,551.63	1%	\$1,679,502.77	\$0.00
	Net Grand Totals:		\$318,987.79	\$199,681.18	\$562,192.59	-\$339,386.96	-154%	\$264,082.90	-51%	-\$83,956.54	\$0.00

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Total Health Insurance		\$26,821.38	\$57,149.54	\$63,523.74	\$61,637.53	\$66,291.22	7%	\$4,653.69	19%	\$78,907.95	
Escrow Funds (THE HARBOR)											
800-10100	Cash	\$0.00	\$0.00	\$3,116.00	\$87,000.00 (Cash)						
800-21100	Accounts Payable	\$0.00	\$0.00	\$3,116.00	-\$1,253.05						
800-25300	Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00						
800-36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$116,939.23						
800-41910-303	Engineer	\$0.00	\$0.00	\$0.00	\$1,490.42						
800-41910-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$7,195.76						
	Remaining Balance:	\$0.00	\$0.00	\$3,116.00	\$107,000.00 (Remaining Balance)						
Cash											
999-10100	Cash Allocated to Other Funds	-\$1,095,255.05	-\$818,350.82	-\$755,897.30	-\$515,263.27						
999-10101	Cash	\$1,095,255.05	\$818,350.66	\$755,897.30	\$263,540.74						
999-10105	Utility Cash Clearing	\$0.00	\$0.16	\$0.00	\$1,808.34						
999-10106	AR Cash Clearing	\$0.00	\$0.00	\$0.00	-\$95.40						
999-10108	UM NSF Clearing	\$0.00	\$0.00	\$0.00	\$0.00						
999-10111	Due from Sold Property	\$0.00	\$0.00	\$0.00	\$0.00						
999-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00						

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City Of East Gull Lake
10790 Squaw Point Road
East Gull Lake, MN 56401
218-828-9279

City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Administrative Assistant Schack

Date: December 5, 2017

Agenda Item: 7b

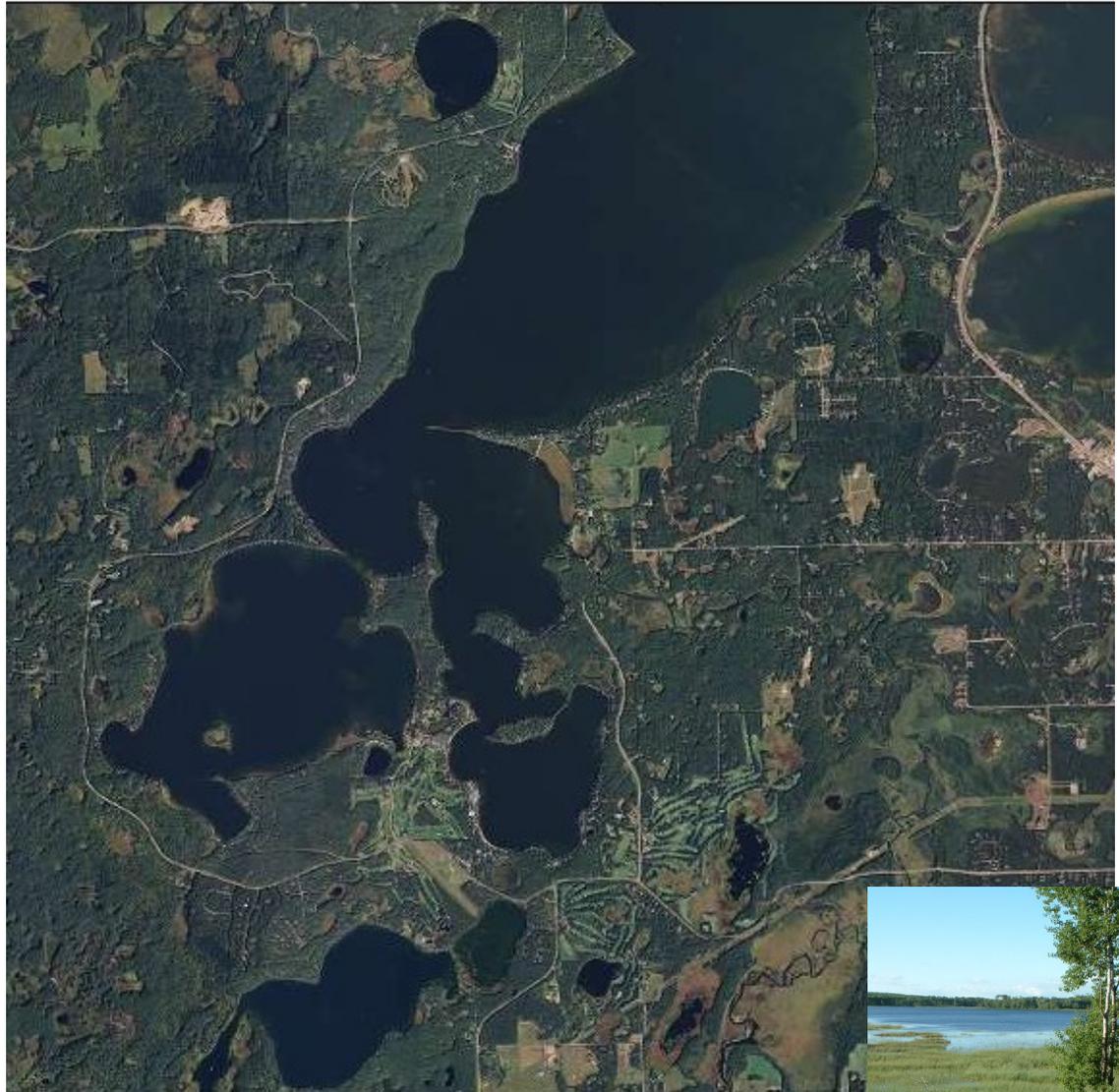
Subject: Comprehensive Plan Adoption

Report:

Council Action Requested:

Planning Commission is recommending adoption of the Comprehensive Plan as completed by City Staff and Planning Commission members.

CITY OF EAST GULL LAKE COMPREHENSIVE PLAN



City of East Gull Lake
10790 Squaw Point Rd
East Gull Lake, MN 56401

CITY OF EAST GULL LAKE

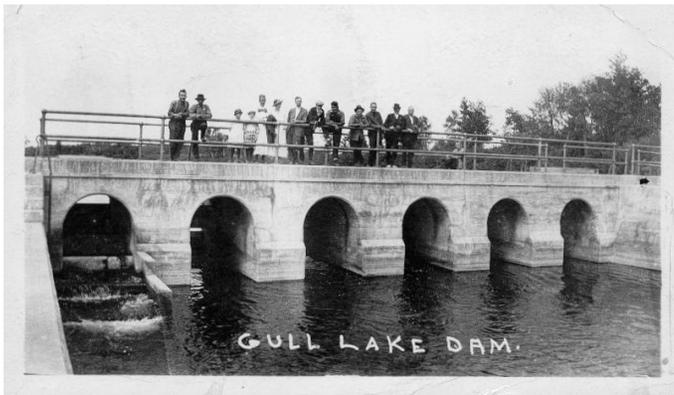
I. History

Located in the heart of the Brainerd Lakes region of Cass County in Central Minnesota, the City of East Gull Lake was incorporated in 1924. With numerous lakes, over 38 miles of shoreline, woods, and wetlands, the City has long been a favorite tourist destination and a wonderful place to raise our families. Its close proximity to the Twin Cities of Minneapolis and St Paul makes it an ideal location for both year-round and seasonal residents, vacationers, and tourists.



The City incorporates 14.82 square miles, of which 7.86 are land and 6.96 are water. It is bordered by Crow Wing County to the east, Fairview Township to the west, Sylvan Township to the south, and the City of Lake Shore to the north.

City Hall is located on the corner of Gull Dam and Squaw Point roads. It served as the East Gull Lake School until consolidation to the Brainerd School District in 1962.



The Gull Lake Dam was built by the United States Army Corps of Engineers in 1912 to aid in logging, the primary industry in the area.

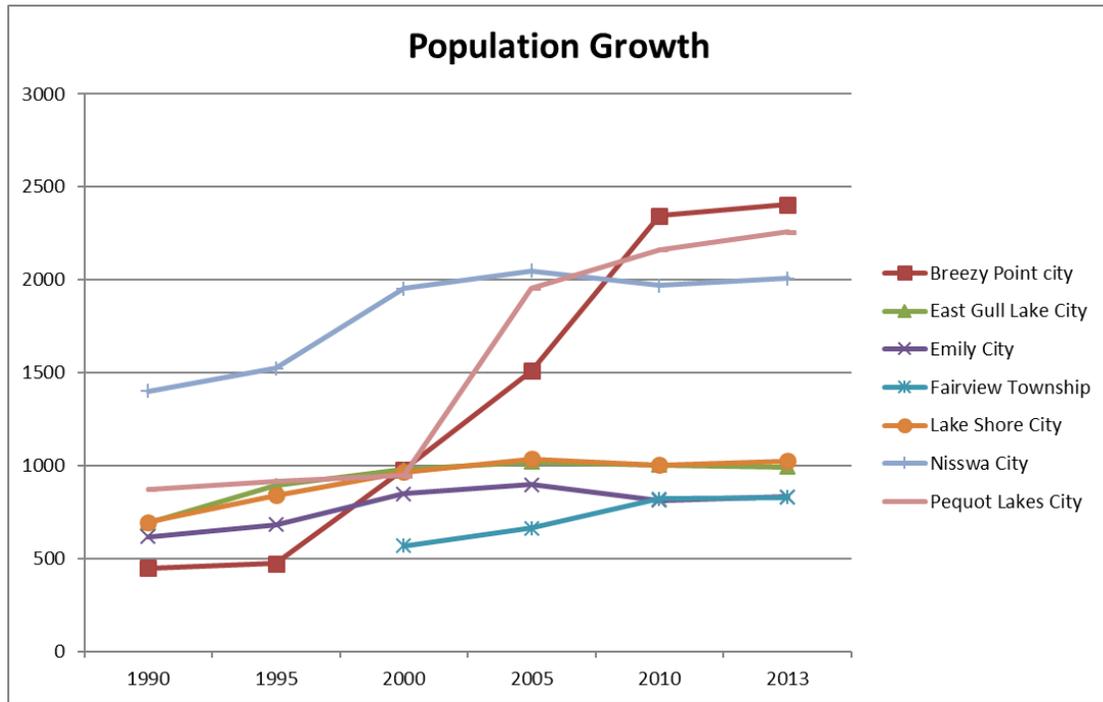
It created a reservoir system that served as water storage and runoff control feeding the Mississippi River. This set the stage for creating recreational opportunities that

made East Gull Lake a statewide and nationwide destination. Development of land and lakeshore began in earnest in the 1930s with construction of resorts and many seasonal cabins.

Communities in the central region of Minnesota have been in the forefront of growth and business development. Between the years of 2000 and 2013, Cass and Crow Wing were among the fastest growing counties in the state, second only to those in the outer ring of the metropolitan Twin City area.



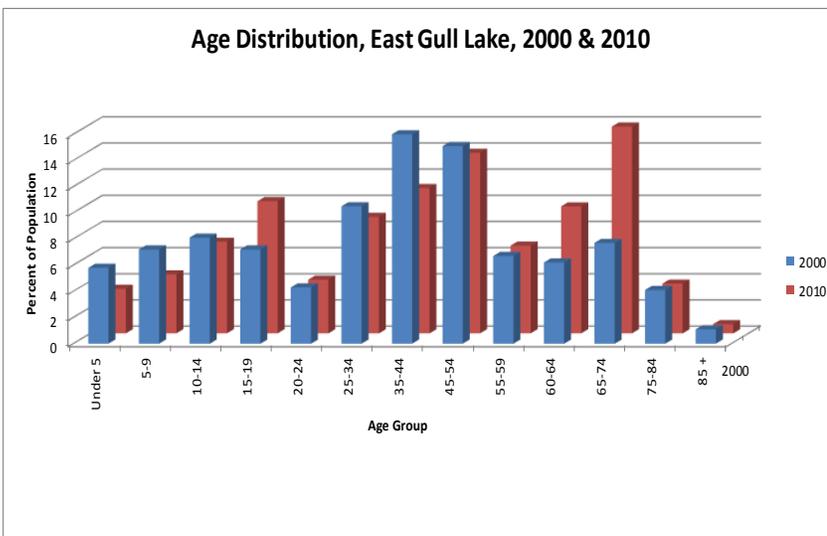
CITY OF EAST GULL LAKE



Population within the City grew over 700% from 1940 to 2010. In the 2000s, growth leveled off to around 1,000 residents. According to the census bureau, the number of housing units in East Gull Lake increased from 709 in 2000 to 792 in 2010. Outside of the growth in the number of homes within the City, the number of seasonal homes in comparison to year-round homes has increased from 339 in 2000 to 385 in 2010. In 2000, the average home value was \$194,400 compared to \$341,568 in 2015.

Historical Population		
Census	Population	% Increase
1940	125	---
1950	238	90.4%
1960	311	30.7%
1970	440	41.5%
1980	586	33.2%
1990	687	17.2%
2000	978	42.4%
2010	1004	2.7%
2016	1008	0.4%

U.S. Decennial Census



The median age of East Gull Lake residents was 34 in 1990, to 39 in 2000, and 47 in 2010. Census data shows the most significant portion of growth has been within the 65 to 74 age group. By contrast, age groups below 35 declined 43% by 2000, and another 38% by 2010.



CITY OF EAST GULL LAKE

By the mid-1970s, most of the lakeshore surrounding Gull Lake was subdivided for high-density seasonal cabins and year-round homes.

Many of the on-site systems in place at that time were failing or improperly sited. In 1981, a report from the Swanson Environmental Corporation titled 'Findings and Summary of Septic Leachate Scanning in the Gull Lake Area' verified that onsite septic systems were contributing to poor water quality in Gull Lake. Development of the wastewater system was the result of these concerns.



CITY OF EAST GULL LAKE

II. Community Profile

While development pressure is growing within the City, we retain significant tracts of wetlands and forests, scenic vistas, and natural lakeshore. Preserving the natural qualities of these areas will allow the continued enjoyment of clean air and water. It will naturally perpetuate the character that makes our community a special place to live, work, and recreate.



Open spaces provide scenic views and wildlife habitat while adding to the rural character of the community. Several of the lakes within the City have stretches of undeveloped shoreline that add to the natural beauty and enhance the recreational experience. There are 38.43 miles of shoreline in the City, with a small portion remaining undeveloped. Currently, there is a growing trend of redevelopment of lakeshore properties which could have a significant cumulative impact on natural resources and water quality. The City uses existing regulations to manage redevelopment of shoreline property — not only in a manner that preserves green space, forested areas, and shoreline vegetation, but also protects overall water quality.

In addition to open space and scenic vistas on the lakes, there are large tracts of undeveloped property off the lakes and river consisting of wetlands and wooded areas. A few local companies and government entities own properties that total more than 40 acres in size. Publicly owned lands add to the available forested and open space, providing opportunities for recreation.



Natural resources in and around East Gull Lake form a foundation for the quality of life and recreation. Identification and realization of these components is very significant. These qualities epitomize the very reasons we have been drawn to live and play within our community.

Nearly half of the land within the City is covered with lakes, ponds, and wetlands, totaling over 5,000 acres. Lakes, along with the many wetlands, provide residents and visitors with many opportunities. The majority of residents in the City live within the shoreland management area, which is within the first 1000 feet from a lake.

Lakes within the City limits include Stephens, Ruth, Dade, and Bass, as well as parts of Gull, Upper Sylvan, and Lynch — all with good water quality. In addition to obviously enhancing the natural beauty of the area, our lakes also provide an abundance of water-related recreational activities.

Forests, consisting of broadleaf hardwoods and a variety of pines, cover more than a quarter of the area within the City limits. They continue to provide a significant, thriving habitat for many species of wildlife.



CITY OF EAST GULL LAKE



Residents and visitors to our community not only appreciate the natural scenic landscapes of wooded areas, lakes, wetlands, and rolling hills, but also the solitude of a peaceful life. Away from the hustle and bustle, we are reminded every day to slow down, look around, and appreciate how fortunate we are to live and play in a vacation-like atmosphere within the City limits.

Due to the increase in reconstruction of the lakeshore properties, the City has implemented requirements concerning impervious surface coverage, stormwater run-off, and maintenance of natural vegetative shoreline to prevent erosion.

Since the 1970s (and particularly in the last 25 years), the entire country has experienced monumental changes in transportation, communication and technologies – reshaping how and where people live and work. East Gull Lake is no exception. People and businesses are more mobile than ever. While metropolitan employment centers still dominate, our area provides competitive amenities such as good highways, a first-class airport, faster and more reliable internet access, and a growing mobile business atmosphere.



East Gull Lake is home to many start-up and small commercial enterprises operated from residents' homes that are unobtrusive to the neighborhoods. This type of commerce has increased due to high speed internet capabilities, the ready accessibility to all points of the state and the ever-changing economy. We expect this style of commerce will continue to increase as more cabins are converted to year-round homes. In addition, business owners understand they can easily manage their business from a more attractive area and avoid the traffic congestion of commuting weekly to the metro areas. The hospitality industry constitutes a large percentage of the people working in East Gull Lake; however, the vast majority of residents work in their homes or outside the City. Travel time to the commercial and office developments in Baxter and Brainerd is 15 to 25 minutes.



CITY OF EAST GULL LAKE

Residential growth and the tourism industry in East Gull Lake are built on the natural amenities of the area. Balancing the need for services and preservation of natural resources becomes increasingly complex as the area population grows. Successful tourism destinations are built upon the unique characteristics of the area and provide an appealing atmosphere. Residents and visitors alike are attracted to the area for the sense of seclusion, scenic vistas, and quality of the natural resources.

Many residents were first introduced to the community through resort visits. The City's location is central to all major population areas of the state and is a prime tourism destination. The Brainerd Lakes Regional Airport has daily commercial service through Minneapolis to all areas of the country which brings tourists and business opportunities to the East Gull Lake area. Because the City does not have the presence of a downtown, local services are provided by resorts, individual businesses, and restaurants. Commercial areas of Brainerd and Baxter provide major shopping, medical and governmental services.

Madden's Resort



Cragun's Resort



There is an increased interest in short term rental of private properties to visitors in the area. They are, or should be, managed by organizations with staff and capability to coordinate all the needed services including maintenance, check-in and check-out, cleaning, lawn care, etc. The hospitality industry has begun to migrate to this system as well, allowing them to upgrade their facilities and enhance their capabilities to manage while not requiring further capital investment.

The City is home to some of the largest and most successful resort complexes in the nation, covering approximately 23% of the total land. In addition to providing over 600 lodging units, many of which are along beautiful shoreline, they collectively maintain over 100 holes of golf and employ over 1,000 people.

CITY OF EAST GULL LAKE



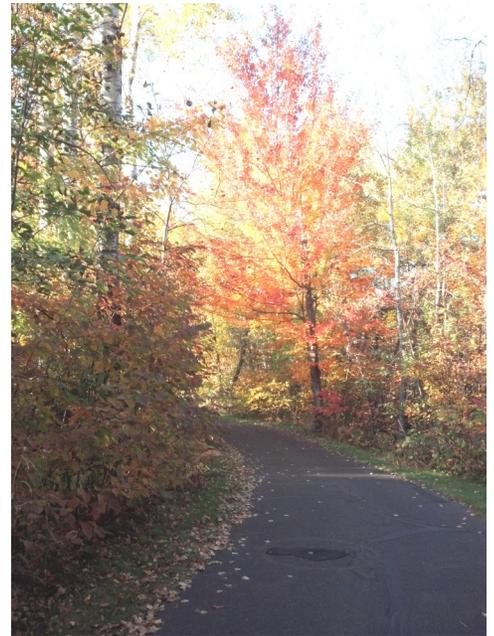
Kavanaugh's Resort

Since its inception in the mid-1920s, the resort industry has evolved from a selection of seasonal cabins to sophisticated organizations with luxury lodging facilities. Year-round services are now available for conferences, corporate retreats, golf, dining, spas, and family activities. Resorts more than triple the census of East Gull Lake's current population when at capacity with guests and employees.

Resorts are part of a community that attracts tourists, commercial services, and new residents to

the Brainerd Lakes Region. While the lakes are often the primary draw to visitors and residents, the expanding multi-use trail systems, both inside and outside of the City, are drawing hikers, bikers, and recreational vehicle enthusiasts.

Currently there are more than nine miles of multi-use trails primarily in the southern portion of the City. When developments are approved within the City, they follow an ordinance requiring park and trail dedication fees or comparable land donation. These monies, along with Cass County Fund 73, DNR grant, and city taxpayer dollars, have built the trails to this point. Cooperation with neighboring communities has resulted in regional trail status that will eventually complete a trail around the west side of Gull Lake, connecting with the Paul Bunyan Trail. East Gull Lake has completed phase one. Phase two within Lake Shore is under construction. Trails within Fairview Township and Nisswa are planned for the future. Achieving the regional trail designation was very important for funding eligibility through state Legacy dollars.



There are many recreational opportunities within the City, including boating, fishing, golfing, hiking, biking, and camping. Tennis courts are available to the public at City Hall. The Gull Lake Recreation Area, located at the Gull Lake Dam, offers wooded campsites, beach and playground. It is also home to several Native American burial grounds dating back as early as 800 BC. The mounds are listed on the National Register of Historic Places and are believed to have originated from the Woodland American Indians. Public boat accesses are located at the Gull Lake Recreation Area, Gull River, Dade Lake and Sylvan Lake.



CITY OF EAST GULL LAKE

General government expenditures are the costs of the mayor, city council, city staff, elections, legal costs, publishing costs, planning and zoning, and the costs associated with utilities and maintenance of buildings. City staff provides planning and zoning services and assists residents with interpretation of the current City Ordinances. Staff is available to follow up, inspect and photograph projects to document and enforce those ordinances.



Property taxes are levied to support state, county, city and local school districts. The City portion of these taxes are the primary funding source for East Gull Lake. Other

funding sources include intergovernmental aid, special assessments, wastewater user fees and connection charges, licenses and permits. The City of East Gull Lake has a relatively low tax rate as a result of the low tax levy and high tax capacity.

The City of East Gull Lake currently contains 36 miles of roadways consisting of 23 miles of public municipal streets, 7 miles of County State Aid Highways, and 6 miles of privately owned roads. Municipal roads have sufficient capacity to handle the traffic generated within the City.

Currently, approximately 90% of developed lakeshore, including the US Corps of Engineer's campground facility, are serviced by the City's wastewater system. The system has a great deal of capacity available for expansion.

Since 2015, emergency and fire protection services have been provided by the Pillager Fire Department. Cass County Sheriff's Department provides law enforcement services. Response time for incidents varies from 4 to 26 minutes, with an average of approximately 16 minutes. Two of the local resorts also have private security forces to handle issues on their property.



East Gull Lake Airport



CITY OF EAST GULL LAKE

III. A Look to the Future

The City intends to help guide future growth and development.

A. Environment/Planning and Zoning

While development pressure is growing within the City, we retain significant tracts of wetlands and forests, scenic vistas, and natural lakeshore. Preserving the qualities of these areas will allow the continued enjoyment of clean air and water. It will naturally perpetuate the rural “northwoods” character that makes our community a special place to live, work, and recreate.



The area lakes serve as the centerpiece of the community. To ensure that the health and quality of the lakes continues well into the future, the City is committed to maintaining the high-water clarity, ecological balance, and natural beauty of the shoreline. Residents of the area recognize the importance and benefits of wetlands for both wildlife and storm water management.



The City will amend the zoning ordinance to steer development patterns and address future needs. As with most communities in Minnesota, current zoning regulations in East Gull Lake are based primarily on a traditional model of zoning which lists requirements for minimum lot sizes, lot widths, and setbacks. The City’s ordinances permit Planned Unit Developments (PUD) on parcels larger than 10 acres, which allow

for creative subdivision designs that preserve open space and unique features. By using a PUD, the City may encourage a broader mix of developments supportive of different life stages.

For East Gull Lake to remain a distinct and prosperous community, the City will be attentive to the character of off-lake development, thereby creating its own unique environment. The City hosts an abundance of natural resources that draw people to our community. Subdivision of land should be done in a manner that considers the features of the property, fits with the surrounding neighborhood, and preserves the natural resources.

Because lakeshore property values are rising, the redevelopment of existing seasonal cabins into year-round residences is expected to continue. Such changes will alter the character of the City’s lakeshore. This has the potential to impact water quality.

With this challenge in mind, the City has amended the zoning ordinance to require new home construction or redevelopment to limit impervious coverage to 20%. If a stormwater design retains runoff in accordance with the requirements, the impervious surface coverage can be increased to a maximum of 25%.



CITY OF EAST GULL LAKE

The Planning and Zoning Commission, in coordination with the City staff, is tasked with the important responsibility of monitoring new construction/remodeling projects. Property owners are encouraged to visit City Hall to discuss their projects and are required to submit the necessary permit requests before actual construction begins.

East Gull Lake is responsible for land use regulations. While land use affects surface water, it is not the only factor. Surface water use continues to expand regardless of land use. Lakes are publicly owned with public accesses and their management is the responsibility of the Minnesota Department of Natural Resources (MnDNR) and the US Army Corps of Engineers (USACE).

City ordinances cover protection of our environment and the maintenance and enhancement of healthy amenities. As an example, our expanded and extensive system of trails provides opportunities to appreciate the beautiful surroundings by hiking, biking, and golf cart usage. Trails also serve the added benefit of getting people outside to exercise, and encourages interaction among neighborhoods and fellow residents.

The City maintains guidelines, including a zoning ordinance and map for making decisions on land use permit applications.



Goals and Strategies:

1. Review the City's code regularly.
2. Maintain a balance between development and our valued natural resources.
3. Encourage cooperation and communication with governmental agencies to protect and maintain the quality of the community.
4. Assure zoning land use and subdivision ordinances are amended to be in conformance with the Comprehensive Plan.
 - a. Encourage property owners to use best management practices as part of storm water management, protection of the shore impact zone (especially during construction) and preservation of green spaces.
 - b. Evaluate the need to rezone properties for alternative uses that provide services to residents and visitors.
 - c. Encourage the use of conservation easements and Planned Unit Developments (PUDs) to protect environmentally sensitive and/or unique areas.
 - d. Encourage preservation of forested land.
 - e. Encourage residents and resorts to educate their visitors about appropriate surface water usage for protection of natural resources.



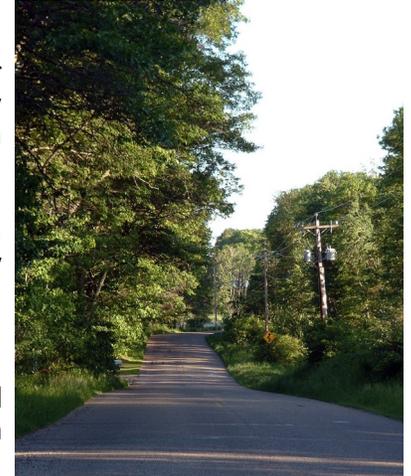
CITY OF EAST GULL LAKE

B. Infrastructure

1. Roads

The City continues to preserve the City roads through proper maintenance and reconstruction on a regular basis. Local taxes pay for maintenance of roads while improvements are paid through a combination of assessments and taxes.

The City requires developers to build or improve roads within developments to standards set forth by the City before the City will take over maintenance.



**Pine Beach
Treatment Plant**

2. Wastewater System

Approximately 90% of all lakeshore properties are on the City wastewater system.

Municipal infrastructure is funded by the residential properties, major hospitality facilities and other businesses directly through user fees, connection charges and assessments, and through property taxes. It is essential that these infrastructure systems are properly managed over the long term. Flexibility for future growth and development has been provided in the system to protect the amenities of our area.

Many residents within the City have on-site septic systems that must be individually maintained on a regular basis.

3. Park and Trails

All trails within the City were or will be paid for by a combination of grants, taxes, and contributions through new developments. Local taxes pay for maintenance of existing trails. All new developments within the City contribute to the parks and trails system.



Goals and Strategies:

1. Have information available to the public for any major City improvement or project.
2. Encourage development concepts that cluster homes and include amenities and connections to existing public infrastructure.
3. Encourage maintenance of on-site septic systems.
4. Continue development of the multi-use trail system with other area communities.



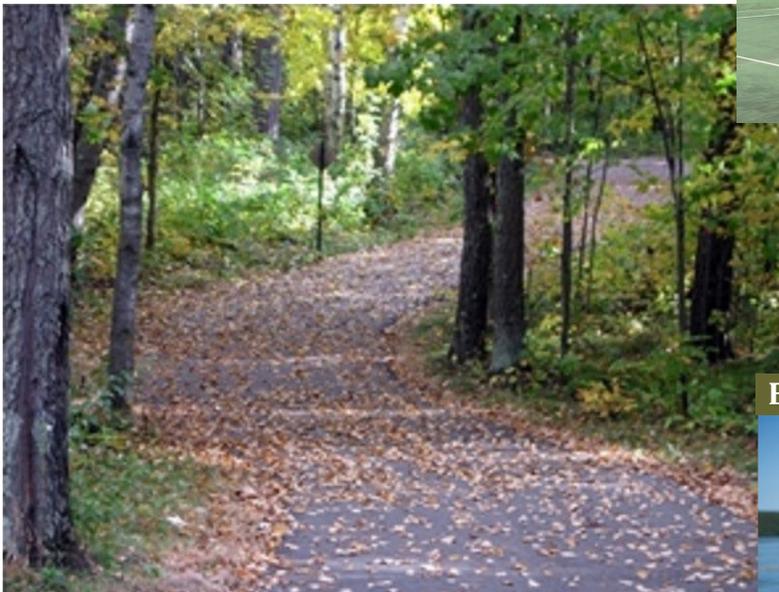
CITY OF EAST GULL LAKE

C. Commerce & Technology

As cabins are converted to year-round homes and short-term rental operations become more prevalent, infrastructure and service industries to support those operations continue to grow. Property management and maintenance, as well as routine infrastructure services will all be a part of the East Gull Lake business community. Most services will continue to exist in the major commercial areas of Brainerd and Baxter while others may be located in closer proximity. Consideration should be given to a variety of commerce that will address the current and future needs of East Gull Lake residents and tourists while preserving the character of the City.

Goals and Strategies:

1. Encourage the use of new technologies (i.e. solar, wind, cell towers, geothermal, etc.) that are of benefit.
2. Encourage enhancements to the hospitality industry and associated services.
3. Encourage housing and services which would enhance the quality of life for our residents.
4. Encourage technology providers, insuring up to date standards.
5. Review ordinances and rules to insure standards that don't create barriers.



Ernie's On Gull Lake



CITY OF EAST GULL LAKE

Appendix

- Land Use / Zoning
- Pillager Fire Service
- Jurisdictions Governing Gull Lake
- Road Classifications
- Wastewater System Service Area



City of East Gull Lake

Staff Report

To: Mayor & City Council
From: Administrative Assistant Schack
Meeting Date: December 5, 2017
Subject: Resolution 12:04-17: Sewer Rate Increase
Agenda Item: 8a

Description of Request

City Staff is recommending a quarterly sewer charge increase \$2.00 to \$105.00 (Capital Outlay remains at \$3.00)

**EXTRACT OF MINUTES OF MEETING OF THE
CITY COUNCIL OF THE CITY OF EAST GULL LAKE**

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of East Gull Lake, County of Cass, Minnesota, held on 5th day of December, 2017, at 6:30 p.m. The following resolution was introduced and Council moved upon its adoption:

RESOLUTION 12:04-17

Establishing an Increase in Sewer Charges

WHEREAS, the City of East Gull Lake has recognized the need to keep pace with the increased costs of operating the Sewer system; and,

WHEREAS, the City Council was provided information by the Wastewater Committee to the financial need to increase quarterly sewer rates; and,

WHEREAS, the Council held a regular Council meeting on December 5, 2017 in which the increase of user charges was discussed; and,

WHEREAS, in receiving public comment and weighing the needs of the sewer operations, the Council determined an increase to be necessary.

NOW THEREFORE BE IT RESOLVED, that effective January 1, 2017 the quarterly sewer charge will increase \$2.00 to \$105.00 (Capital Outlay remains at \$3.00 – Total charge \$108.00).

Adopted by the Council this 5th day of December, 2017.

A vote being taken on the motion, the following members of the Council voted in favor of the motion to adopt the Resolution: Mayor Dave Kavanaugh, Councilors Lang, Hoffmann, Demgen and Ruttger.

And the following voted against: None

WHEREUPON said resolution was declared duly approved and adopted and was signed by the Mayor and attested to by the City Administrator.

Dave Kavanaugh, Mayor

Rob Mason, City Administrator



City Of East Gull Lake
10790 Squaw Point Road
East Gull Lake, MN 56401
218-828-9279

City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Administrative Assistant Schack

Date: December 5, 2017

Agenda Item: 12a

Subject: 2018 Final Levy

Report: Certificate of Final Levy 2018

Council Action Requested:

City staff is recommending approval of the Final Levy for 2018

CERTIFICATE OF FINAL LEVY FOR 2018

State of Minnesota
County of Cass

City of East Gull Lake
Office of the Administrator

To the County Auditor-Treasurer of said County:

I, the undersigned Administrator of the City above named and custodian of its records, do hereby certify that I have compared the following copy of resolution of the city council of said City with the original thereof which is on file in my office and that the same is a true and correct copy of the said original and the whole thereof, to wit:

RESOLVED That the following sums be, and hereby are, proposed to be levied upon the taxable property in the City of East Gull Lake, County of Cass, State of Minnesota, for the year payable 2018 for the following purposes, to-wit:

FUND	CERTIFIED LEVY
General Fund-100	\$148,000.00
Public Safety-225	\$49,650.00
Roads, Streets, & Highway-303	\$100,000.00
GO Bond 2015 WW Improvements-304	\$14,000.00
GO Bond 2015 Road Improvements-305	\$115,000.00
GO Bond 2011 Road Improvements-305	\$28,000.00
GO Bond 2013 Road Improvements-305	\$70,000.00
Parks & Recreation-404	\$18,000.00
Planning & Zoning-407	\$55,000.00
WW Plant Expansion-301	\$138,000.00
TOTAL CERTIFIED LEVY	\$735,650.00

Dated this 5th day of December, 2017
Robert Mason, City Administrator

_____, City Administrator
ADDRESS: 10790 Squaw Point Road
East Gull Lake, MN 56401
PHONE: (218) 828-9279

Please return this form to the Cass County Auditor's Office, P.O. Box 3000, Walker, MN 56484 on or before December 29, 2017. Thank You.



City Of East Gull Lake

10790 Squaw Point Road
East Gull Lake, MN 56401
218-828-9279

City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Kathy Schack

Date: December 5, 2017

Agenda Item: 14a

Subject: Resolution 12:01-17
Gambling Permit – Raffle at Cragun's Resort

Report:

Council Action Requested:

Brainerd Public Schools Foundation is requesting a gambling permit be approved for a raffle to be held on February 3, 2018 at Cragun's Resort.



City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Administrative Assistant Schack

Date: December 5, 2017

Agenda Items: 14b-14d

Subject: Administrative Fines Citation Ordinance and Resolution

Report:

Council Action Requested:

City staff is recommending approval of Ordinance 2017-02, an Ordinance amending the City Code to provide for an Administrative Citation Process for the City of East Gull Lake, and publication of the Ordinance Summary.

City staff is recommending approval of Resolution 12:02-17: Schedule of Civil Fines for Administrative Offenses.

ORDINANCE NO. 2017-02, FIRST SERIES
AN ORDINANCE AMENDING THE CITY CODE
TO PROVIDE FOR AN ADMINISTRATIVE CITATION PROCESS
FOR THE CITY OF EAST GULL LAKE
COUNTY OF CASS, STATE OF MINNESOTA

The City of East Gull Lake ordains:

Section 1. **Purpose and Intent.** The purpose and intent of this Ordinance is to amend the City of East Gull Lake City Code as it relates to enforcement of the City Code. The City Council finds that there is a need for alternative methods of enforcing the City Code. While criminal fines and penalties have been the most frequent enforcement mechanism, there are certain negative consequences for both the City and the accused. The delay in the criminal or civil systems does not ensure proper resolution. Citizens resent being labelled as criminals for violation of administrative regulations. The higher burden of proof and the potential of incarceration do not appear appropriate for most administrative violations. The criminal process does not always regard City Code violations as being important. Accordingly, the City Council finds that the use of administrative citations in the imposition of civil penalties is a legitimate and necessary alternative method of enforcement. This method of enforcement is in addition to any other legal remedy that may be pursued for violations of the City Code.

The administrative enforcement procedures seek to gain compliance with the City Code prior to formal criminal or civil court actions. The administrative citation process shall be in addition to any other legal or equitable remedy available to the City for city code violations.

Section 2. **Amendments.** This ordinance will amend Title 8 by adding Sections 8.11-4 – 8.11-12 of the East Gull Lake City Code as follows:

SECTION 8.11-4. ADMINISTRATIVE CITATIONS

1. DEFINITIONS.

- A. **“Administrative Offense”.** A violation of any provision of the City Code is an administrative offense that may be subject to administrative citation and/or civil penalties. Each day a violation occurs constitutes a separate offense.
- B. **“Civil Penalty”.** An administrative offense may be subject to a simple penalty not to exceed the maximum penalty for a misdemeanor violation under state law.
- C. **“Property Violation”.** Upon the reasonable belief that a property related administrative offense has occurred, designated City officials shall serve on the violator an Order to Correct the Violation. If compliance is not achieved by virtue of an Order to Correct, the designated City official is authorized to issue an Administrative Citation. An Administrative Citation shall be presented in person or by mail to the person responsible for the violation. The citation shall state the date, time, and nature of the

offense, the name of the official issuing the citation, the amount of the scheduled fine, and the manner for paying the fine or appealing the citation by requesting a hearing. The City Planning & Zoning Administrator, any building officials hired by the City, or any licenses peace officer are authorized to issue a citation for ordinance violations.

- D. **“Non-Property Offenses”**. All other City Code violations not specifically designated as property violations.

SECTION 8.11-5 ADMINISTRATIVE CITATIONS. Upon reasonable belief that a property violation or non-property violation has occurred, an administrative citation may be issued and served upon the person responsible for the violation. The administrative citation may be issued by a Police Officer, by the Planning & Zoning Administrator, or by a building inspector designated by the City. Service shall be in person or by mail. The citation shall state the date, time and nature of the offense, the name of the official issuing the citation, the amount of the scheduled civil fine, and the manner for paying the fine or appealing the citation by requesting an administrative hearing.

SECTION 8.11-6 SCHEDULE OF CIVIL FINES. The City shall adopt by resolution a Schedule of Civil Fines for administrative offenses for which a citation has been issued. City officials shall adhere to the Schedule of Fines in issuing administrative citations pursuant to the City Code.

SECTION 8.11-7 PAYMENT OF CIVIL FINE – REQUEST FOR ADMINISTRATIVE HEARING. The person responsible for the violation shall either pay the scheduled fine or request a hearing within twenty (20) days after issuance after the administrative citation. During that period, only the City Attorney has authority to dismiss the citation and/or waive the scheduled civil fine. Upon payment of a fine, the right to appeal is waived.

SECTION 8.11-8 MEDIATION. After a violator has made a request for an administrative hearing, the City Administrator may agree to mediate with the violator. The mediation will be conducted by a person agreed upon by the City and the violator. Notice of the date, time and location of the mediation will be mailed to the violator. If the dispute is not resolved through mediation, then the matter will be scheduled for an administrative hearing.

SECTION 8.11-9 ADMINISTRATIVE HEARING PROCEDURES.

1. **Hearing Officers.** The City Council shall periodically approve a list of persons from whom the City Administrator shall randomly select a hearing officer to hear a matter for which a hearing is requested. The person requesting a hearing shall have the right to request, no later than five (5) days before the date of the hearing, that the assigned hearing officer be removed from the case. One request for each case shall be granted automatically by the City Administrator. A subsequent request shall be direct to the assigned hearing officer who will decide whether he or she cannot fairly and objectively review the case. If such a finding is made, the hearing officer shall remove himself or herself from the case, and the City Administrator shall assign another hearing officer. The hearing officer is

not considered a judicial officer, but is a public officer as defined by Minnesota Statute § 609.415. The hearing officer shall not be a current or former City employee.

2. **Notice of Hearing.** Notice of Hearing must be served in person or by mail on the person responsible for the violation at least ten (10) days in advance of the scheduled hearing, unless a shorter time is agreed upon by all parties.
3. **Pre-payment for Cost of Hearing.** An administrative hearing fee of One Hundred and 00/100th Dollars (\$100.00) shall be payable up front to the City at the time of the request for hearing is made. However, in no event will the amount of the administrative hearing fee exceed the total amount of the civil fine. A request for hearing is not valid until the administrative hearing fee is paid. The City has the authority to reduce the requesting person share the costs when that person cannot demonstrate indigency by clear and convincing evidence. Proof of indigency can be demonstrated by the person's receipt of means tested governmental benefits or a demonstrated lack of assets or current income. Such proof shall be presented to the City Administrator's office for determination of the amount of the prepayment in advance of the hearing. In all cases, when the person requesting an administrative hearing is unable to attend and fails to request a continuance of the hearing at least forty-eight (48) hours in advance of the scheduled hearing, all costs incurred by the City attributable to the requested hearing shall be charged to the requesting party and deducted from any prepayment made. The administrative hearing fee may be refunded if the administrative hearing officer determines that no violation occurred. In the event that the administrative hearing officer determines that violation occurred, then the administrative hearing fee will be applied toward any civil fine imposed.
4. **Hearing Procedures.** At the hearing, the parties shall have the opportunity to present testimony and question any witnesses, but strict rules of evidence shall not apply. The hearing officer shall tape record the hearing and receive testimony and exhibits and the full record of the hearing shall be kept. The hearing officer shall receive and give weight to evidence, including hearsay evidence, which possesses probative value commonly accepted by reasonable and prudent people in the conduct of their affairs.
5. **Authority of Hearing Officer.** The hearing officer shall have the authority to:
 - (1) determine whether a violation occurred;
 - (2) dismiss the administrative citation;
 - (3) impose the scheduled fine; or
 - (4) reduce, stay or waive a scheduled fine either unconditionally or upon compliance with appropriate conditions;
 - (5) waive all or part of the administrative hearing application fee.

6. **Imposition of Civil Fine by Hearing Officer.** When imposing a fine for a violation, the hearing officer may consider any or all of the following factors but, in no case shall the fine exceed \$1,000.00.
 - (1) the duration of the violation;
 - (2) the frequency or reoccurrence of the violation;
 - (3) the seriousness of the violation;
 - (4) the history of the violation;
 - (5) the violator's conduct after issuance of the notice of hearing;
 - (6) the good faith effort by the violator to comply;
 - (7) the economic impact of the fine on the violator;
 - (8) the impact of the violation upon the community;
 - (9) prior record of city code violations; or
 - (10) any other factors appropriate to a just result.

7. **Fines for Continuing Violations.** The hearing officer may exercise discretion to impose a fine for more than one day of continuing violation but only upon a finding that:
 - (1) the violation caused a serious threat of harm to the public health, safety, or welfare; or
 - (2) the accused intentionally and unreasonably refused to comply with the code requirement. The hearing officer's decision and supporting reasons for continuing violations must be in writing.

8. **Written Report of Hearing Officer.** The decision of the hearing officer shall be in writing and contain findings of fact and conclusions of law. The written report shall be served on the parties by mail within twenty (20) days of the last date of the hearing.

9. **Finality of Decision.** The decision of the hearing officer shall be final without any further right of administrative appeal, except as provided herein.

SECTION 8.11-10 JUDICIAL REVIEW. An aggrieved party may obtain judicial review of the decision of the hearing officer as provided in state law. These procedures are intended to be voluntary on the part of those who have been charged with administrative offenses. The individual may withdraw from participation in this administrative process by submitting a written request for withdrawal to the City Clerk within seven (7) days of the issuance of the administrative citation. Upon receiving this written request, the City may bring criminal or other civil charges according to the City Code and State law. Likewise, nothing in this section shall prohibit the City, in its discretion, to initiate criminal charges or any other remedy in lieu of the administrative procedures herein set forth.

SECTION 8.11-11 ADMINISTRATIVE REVIEW.

1. **Appeal.** Violator may appeal the hearing officer's decision in any of the following matters to the City Council for administrative review:

- (a) an alleged failure to obtain a license, permit or other approval from the City Council as required by an ordinance;
 - (b) an alleged violation of a permit, license or other approval, or the conditions attached to the permit, license, or approval that was granted by the City; or
 - (c) an alleged violation of regulations governing a person or entity who has received license granted by the City.
2. The appeal under this section would be heard by the City Council. Notice of the hearing must be delivered by the alleged violator or property owner to the City Clerk in person or by first class mail within twenty (20) days after service of the hearing officer's decision. The City Clerk shall schedule the appeal to be heard by the City Council and shall notify the appellant of the date, time and location where the appeal will be heard. The parties to the hearing will have an opportunity to present oral or written arguments regarding the hearing officer's decision.
 3. The City Council must consider the record, the hearing officer's decision, and any additional arguments before making a determination. The Council is not bound by the hearing officer's decision, but may end up all or part of the officer's decision. The Council's decision will be in writing.
 4. In addition to opposing a civil penalty, the Council may suspend or revoke the City issued license, permit, or other approval associated with the violation.

8.11-12 ASSESSMENT OF CIVIL FINES FOR PROPERTY-RELATED VIOLATIONS.

1. **Civil Fines Subject to Assessment.** Unpaid civil fines imposed for property-related violations may be assessed against:
 - (a) property which was the subject matter or related to the subject matter of the civil fine; or
 - (b) property which was the location of an activity, proposed use, delivery of city services or other circumstances which resulted in the civil fine.
2. **Prior Voluntary Payment.** Prior to any assessment for unpaid fines, the City Administrator or the City Administrator's designate shall seek voluntary payment of the fines by notifying the owner of the property in writing of the fine imposed.
3. **Assessment Procedure.** On or before the first day of October of each year, the unpaid civil fine and late fees, including the administrative charge due under subdivision (d) of this Section, together with interest thereon at the maximum lawful rate permitted under Minnesota Statutes, Chapter 429, against said lot or parcel of land, together with a description of the premises and the name of the supposed owner, shall be certified to the County Auditor and shall be collected in the same manner as taxes and/or

special assessments against the premises. The charge shall be a perpetual lien on the premises until paid. Prior to the certification to the County Auditor, the owner shall be given written notice of the proposed assessment and be provided an opportunity to be heard before the City Council.

4. **Certification Fee.** A Fifty and 00/100 Dollars (\$50.00) charge will be added to all accounts certified to the County Auditor's office for collection. This fee is to be considered separate and distinct from any penalty or interest that may be charged by the County as a result of the certification.

Section 10. **REPEAL.** This ordinance shall supersede and repeal all ordinances or policies inconsistent herewith, including the entire City of East Gull Lake City Code which will be replaced by the current City of East Gull Lake City Code.

Section 11. **EFFECTIVE DATE.** This ordinance shall become effective upon its passage and publication as provided by law.

Passed by the City of East Gull Lake Council this 5th day of December, 2017, by a 5/5ths vote.

Dave Kavanaugh, Mayor

Attest: _____
Rob Mason, City Administrator

ORDINANCE SUMMARY
ORDINANCE NO. 2017-02, FIRST SERIES
AN ORDINANCE AMENDING THE CITY CODE TO
PROVIDE FOR AN ADMINISTRATIVE CITATION PROCESS
FOR THE CITY OF EAST GULL LAKE,
COUNTY OF CASS STATE OF MINNESOTA

The following is the official summary of Ordinance No. 2017-02, First Series, approved by the City Council of the City of East Gull Lake, on the 5th day of December, 2017.

The purpose and intent of this Ordinance is to provide for an Administrative Citation Process within the City of East Gull Lake.

A printed copy of the Ordinance and the entire City Code is available for inspection by any person at the office of the City Administrator.

Passed by the Council this 5th day of December, 2017, by a 5/5^{ths} vote of the Council.

By: _____
David Kavanaugh, Mayor
City of East Gull Lakes

By: _____
Rob Mason, City Administrator
City of East Gull Lake

**SCHEDULE OF CIVIL FINES
FOR ADMINISTRATIVE OFFENSES
TITLE 8 SECTIONS 8.11-4 – 8.11-12
CODE OF ORDINANCES
CITY OF EAST GULL LAKE
RESOLUTION 12:02-17**

Land Use Activities:

Vegetation Removal:	
Minor violations:	\$250
Major violations:	Not to exceed \$1000
Earth Movement:	
Minor violations:	\$100
Major violations:	Not to exceed \$1000
Stormwater:	
Minor violations:	\$100
Major violations:	Not to exceed \$1000
Nuisances:	
Minor violations:	\$100
Major violations:	Not to exceed \$1000
Rental Dwelling violations:	\$100

Animal Control:

Animal at Large:.....	\$50
Unlicensed animal:	\$50

CONSIDERATIONS FOR MAJOR VIOLATIONS

- Potentially critical impact on public health or the environment
- Potentially dangerous to human life or safety
- Continuing nature of the violation
- Cost of restitution, repair or remediation exceeds \$1000

CODE VIOLATIONS NOT LISTED:

Carry a presumptive fine of \$100.00 unless the issuing officer can document conditions supporting a determination that the offense constitutes a major violation.

REPEAT VIOLATIONS WITHIN 12 MONTHS:

The fine for a second violation of the same type by the same person or entity is subject to a fine that is double the amount of the scheduled fine for the previous violation up to a maximum of \$1000.

Adopted this 5th day of December 2017.

Dave Kavanaugh, Mayor

Rob Mason, City Administrator



City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Administrative Assistant Schack

Date: December 5, 2017

Agenda Item: 14e

Subject: Establish Polling Place

Report:

Council Action Requested:

Minnesota State Legislature passed specific amendments to statutes changing the process to establish polling places for municipalities yearly.

City Staff is recommending approval of Resolution 12:03-17 establishing City Hall as the polling place for the 2018 elections for the City of East Gull Lake.



**RESOLUTION 12:03-17
CITY OF EAST GULL LAKE
COUNTY OF CASS**

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of East Gull Lake, County of Cass, Minnesota, held on 5th day of December, 2017, at 6:30 p.m. The following resolution was introduced and Council moved upon its adoption:

WHEREAS, the 2017 Minnesota State Legislature passed into law specific amendments to Minnesota Statutes 204B.16 and 205A.11 changing the process to establish polling places for municipalities, school districts, and counties with unorganized townships by requiring an annual resolution or ordinance designating polling places for the upcoming calendar year; and,

WHEREAS, the City of East Gull Lake opts to establish the polling place for 2018 by resolution; and,

NOW THEREFORE BE IT RESOLVED by the City Council that the 2018 polling place for the City of East Gull Lake will be held at East Gull Lake City Hall, 10790 Squaw Point Rd, East Gull Lake.

Adopted by the Council this 5th day of December, 2017.

A vote being taken on the motion, the following members of the Council voted in favor of the motion to adopt the Resolution: Mayor Dave Kavanaugh, Councilors Lang, Hoffmann, Demgen and Ruttger.

And the following voted against: None

WHEREUPON said resolution was declared duly approved and adopted and was signed by the Mayor and attested to by the City Administrator.

Dave Kavanaugh, Mayor

Rob Mason, City Administrator



City Of East Gull Lake
10790 Squaw Point Road
East Gull Lake, MN 56401
218-828-9279

City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Administrative Assistant Schack

Date: December 5, 2017

Agenda Item: 14f

Subject: 2018 Meeting Schedule

Report:

Council Action Requested:

City staff is recommending approval of the 2018 Meeting Schedule.



CITY OF EAST GULL LAKE 2018 MEETING SCHEDULE

City Council Meetings:	Tuesday, January 02, 2018	6:30:00 PM
	Tuesday, February 06, 2018	6:30:00 PM
	Tuesday, March 06, 2018	6:30:00 PM
	Tuesday, April 03, 2018	6:30:00 PM
	Tuesday, May 01, 2018	6:30:00 PM
	Tuesday, June 05, 2018	6:30:00 PM
	Tuesday, July 03, 2018	6:30:00 PM
	Tuesday, July 31, 2018	6:30:00 PM
	Tuesday, September 04, 2018	6:30:00 PM
	Tuesday, October 02, 2018	6:30:00 PM
	Tuesday, November 13, 2018	6:30:00 PM
	Tuesday, December 04, 2018	6:30:00 PM
Planning & Zoning:	Tuesday, January 30, 2018	6:30:00 PM
	Tuesday, February 27, 2018	6:30:00 PM
	Tuesday, March 27, 2018	6:30:00 PM
	Tuesday, April 24, 2018	6:30:00 PM
	Tuesday, May 29, 2018	6:30:00 PM
	Tuesday, June 26, 2018	6:30:00 PM
	Tuesday, July 24, 2018	6:30:00 PM
	Tuesday, August 28, 2018	6:30:00 PM
	Tuesday, September 25, 2018	6:30:00 PM
	Tuesday, October 30, 2018	6:30:00 PM
	Tuesday, November 27, 2018	6:30:00 PM
Wastewater & Road:	Wednesday, February 14, 2018	3:00:00 PM
	Wednesday, May 16, 2018	3:00:00 PM
	Wednesday, August 15, 2018	3:00:00 PM
	Wednesday, November 14, 2018	3:00:00 PM
Public Safety Committee:	TBD	
Budget Committee:	Thursday, August 16, 2018	3:00:00 PM
	Thursday, September 13, 2018	3:00:00 PM
	Thursday, November 29, 2018	3:00:00 PM
Park & Trails Committee:	TBD	