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CITY OF EAST GULL LAKE
REGULAR SESSION
AGENDA
Tuesday, June 04, 2019
6:30 PM

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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. May 7, 2019 City Council Meeting Minutes
- 5b. Financial Report
  - April, 2019 bank statement information:
    - Checking Account:
      - Total Additions: $123,177.93
      - Total Subtractions: $61,464.21
      - Ending Balance: $133,505.02
      - Interest Earned to date: $4.33
    - Money Market Account:
      - Interest Earned: $516.04
      - Ending Balance: $295,280.27
      - Interest Earned to date: $2,193.04
  - Approve May, 2019 Check Register
    - Claims 20310 to 20331 for total amount of $44,430.83
  - Approve May, 2018 Payroll EFT payments
  - Monthly Budget Report, Delinquent WW Customers Report

6. Open Forum**
- 6a. 2018 Audit Presentation by Schlenner Wenner & Company

7. Planning & Zoning
- 7a. Planning Commission Report

8. Wastewater & Roads Report
- 8a. GO Disposal System Note, Series 2019A: $354,000; Lift Station #5 Reconstruction

9. Public Safety
No Report

10. Parks and Trails
No Report

11. Personnel Committee
No Report

12. Budget Committee
No Report

13. Mayor

13a. Resolution 06:01-19 – Resignation of Councilor Lang
13b. Appointment of Councilor Replacement

14. City Staff

14a. Flood Hazard Mitigation/Flood Damage Reduction Grant Assistance

15. Old Business

16. New Business

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

Planning and Zoning Meeting .....Tuesday, June 25, 2019 at 6:30pm
City Council Meeting .....Tuesday, July 02, 2019 at 6:30pm

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
May 7, 2019
6:30 PM

Mayor Kavanaugh called the May 7, 2019 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, Public Works Director Jasmer, Administrative Assistant Schack
Absent: None
Audience: Mike Bubany, Jerry Stromberg

ADOPTION OF AGENDA

4a. Additions: – 14e. Letter from Wayne and Lisa Stawarski,
– 14f. Resolution 05:03-19 – Support for Pillager De-watering Grant
4b. Deletions: None

Councilor Demgen moved and Councilor Ruttger seconded the motion to approve the agenda as presented. All present voted in favor thereof. Motion carried.

ADOPTION OF CONSENT AGENDA

Councilor Demgen moved and Councilor Lang seconded the motion to approve the following Consent Agenda items. All present voted in favor thereof. Motion carried.

5a. April 2, 2019 City Council Meeting Minutes
5b. Financial Report
- May, 2019 bank statement information
  - Checking Account
    - Total Additions: $20,689.33
    - Total Subtractions: $73,445.19
    - Ending Balance: $71,791.30
    - Interest Earned to date: $3.63
  - Money Market Account
    - Interest Earned: $515.87
    - Ending Balance: $294,764.23
    - Interest Earned to date: $1,677.00
- Approve April, 2019 Check Register
  - Claims 20273 to 20309 for total amount of $54,504.46
- Approve April, 2018 payroll EFT payments
  - EFT Payroll: $16,487.41; EFT Transmittals: $16,130.84
- Monthly Budget Report, Delinquent WW Customers Report

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5c. Liquor Licenses:

Ernie's On Gull Lake	Off Sale Liquor License $100.00
	On Sale Liquor License $1250.00
	Sunday On Sale Liquor License.....$200.00
The Classic (Madden's)	On Sale Liquor License $1250.00
	Sunday On Sale Liquor License.....$200.00
Madden's On Gull Lake	Off Sale Liquor License $100.00
	On Sale Liquor License $1250.00
	Sunday On Sale Liquor License.....$200.00
Cragun's Lodge/Conference Center	Off Sale Liquor License $100.00
	On Sale Liquor License $1250.00
	Sunday On Sale Liquor License.....$200.00
Legacy Courses at Cragun's	On Sale Liquor License $1250.00
	Sunday On Sale Liquor License.....$200.00

OPEN FORUM**

6a. Dennis Lang presented his letter of resignation as a City Councilor. He noted he would continue to serve until a replacement is appointed.

PLANNING & ZONING

7a. Planning Commission Report

Chair Buxton noted the meeting was mostly discussion of the zoning ordinance.

WASTEWATER & ROAD REPORT

8a. MRWA Presentation – Mike Bubany, David Drown & Associates – Lift Station #5 Financing

Mr. Bubany introduced himself stating he was a former city administrator for a small town in southeastern Minnesota. He stated for the past 20 years he has worked for David Drown & Associates as a financial consultant helping cities issue bonds, prepare tax increment districts and capital improvement plans. He noted said firm (David Drown & Associates) was his consultant when he was city administrator. He noted said firm has an association with Minnesota Rural Water Association (MRWA) and Sourcewell (Formerly NJPA). Region Five cities hiring said firm to perform any services such as bond issues, tax increment, capital improvement planning, Sourcewell, exclusively with said firm, will pay 50% up to $7,500 of said firm's fees. He presented the options regarding the financing for the Lift Station #5 Reconstruction project. He noted that the MRWA micro-loan program would be a good choice in this situation. It is used for a $250,000 loan with a seven year pay back, with the lender allowing increase up to 10-year payoff. Fees for the financing is $5,050 with the contribution from Sourcewell subtracting 50% making the total fees for the loan $2,525. He noted that the standard lender for the micro-loan is Pine Island Bank, but it was noted the city can use Bremer Bank and still use said firm. Administrator Mason noted that he contacted Bremer Bank and they are very interested in working with the City. He noted a past loan we had with Bremer Bank was recently paid off and it happened to be around the same payment that is proposed for this project. It was noted that the total borrowed should not exceed $275,000 and the remaining costs will need to come out of the city budget. Administrator Mason stated the proposal for the micro-loan will be voted on at the June meeting, noting that WSN will need payment in July for some of the equipment that will need to be purchased in advance of completing the project.

DRAFT

8b. Sale of City Truck – 2001 Dodge pickup with snow plow

Administrator Mason noted that the sale of the truck was public noticed. He noted that Councilor Hoffmann offered $2,300 bid for the truck as is.

Councilor Demgen moved and Councilor Ruttger seconded the motion to approve the sale of the 2001 Dodge pickup to Councilor Hoffmann. Councilor Hoffmann abstained. Remaining councilors present voted in favor thereof. Motion carried.

PUBLIC SAFETY

No Report

PARK & TRAILS

10a. Proposal for the Channel Fisherman's Parking Lot

Administrator Mason explained the proposal of construction of the parking lot and the trails that will be in association with the area. Discussion ensued regarding the two proposals received. The size of the parking lot was discussed noting how many vehicles will be able to park in the lot. It was noted that the walking area needs to be prepared and it would be beneficial to have that prepared at the same time as the parking lot. It was noted that the proposals should be more detailed before a decision is made. The issue was tabled until the next meeting.

PERSONNEL COMMITTEE

No Report

BUDGET COMMITTEE

No Report

MAYOR'S REPORT

13a. Pillager Fire Contract Discussion

Mayor Kavanaugh opened the discussion regarding the contract with Pillager Fire and brought up the possibility of becoming a member. Discussion ensued regarding the formula that is used to determine the charges for members. It was noted that if the same formula is used, East Gull Lake would be paying much more than the other members. Administrator Mason noted that there could be a fairer way. Mayor Kavanaugh noted that the reason the City would consider joining is because there is a young couple that is interested in becoming firefighters for the Pillager Fire Department and they can't because the live in East Gull Lake. The Pillager Fire Association stated they would allow them to join if the City became a member of the association. City staff put together a chart with the payments distributed more evenly. If the Association accepts the numbers given, the City would then consider joining, noting that any future increases in charges should be even across the members.

13b. Mayor Kavanaugh noted that there will be a vacancy on the Council with Dennis Lang resigning his position. It was noted that the position opening will be posted on the City Website as well as the bulletin board at City Hall. Mayor Kavanaugh noted that Tim Bergin is interested in the position and expressed the desire for the person filling the position temporarily would also be interested in running for the position in the 2020 election. It was noted that the Council will be passing a resolution accepting the vacancy and will be appointing the person to fill the position at the June meeting.

DRAFT

CITY ADMINISTRATOR REPORT

14a. Resolution 05:01-19 – TEAM Raffle Permit at Cragun's Resort 7/25/2019

Councilor Ruttger moved and Councilor Hoffmann seconded, the motion to adopt Resolution 05: 01-19 – a raffle to be held by TEAM Foundation at Cragun's Resort on July 25, 2019; absent: none. All present voted in favor thereof. Motion carried by 5/5 roll call vote.

14b. Paul Sachs Land Trade

Administrator Mason stated the trade has been completed.

14c. Airport M&O Grant Contract

Resolution 05:02-19: That MN Contract #1033479: "Airport Maintenance and Operation Grant Contract" at the City of East Gull Lake Airport is accepted and that the Mayor and City Administrator are authorized to execute this Contract and any amendments on behalf of the City of East Gull Lake.

Councilor Hoffmann moved and Councilor Lang seconded, the motion to adopt Resolution 05: 02-19 – MN Contract #1033479: "Airport Maintenance and Operation Grant Contract" at the City of East Gull Lake Airport; absent: none. All present voted in favor thereof. Motion carried by 5/5 roll call vote.

14d. Spring Newsletter Articles

Administrator Mason asked if anyone would like to help write any of the articles. He went over the proposed articles that were presented.

14e. Letter from Wayne and Lisa Stawarski

Administrator Mason read the letter and then showed photos of the area in question. Discussion ensued noting that the area in question is a wetland and the ground is saturated because it is springtime and there was a lot of snow this past winter. It was noted that the culvert is being cleaned out to offer more drainage. It was also noted that the requirements made for construction for THE HARBOR have been met.

14d. Resolution 05:03-19 – Support for Pillager De-watering Grant

Councilor Demgen moved and Councilor Ruttger seconded, the motion to adopt Resolution 05: 03-19 supporting the City of Pillager in submitting an Innovation Funding Grant Application to Sourcewell for the consideration of the purchase of dewatering equipment; absent: none. All present voted in favor thereof. Motion carried by 5/5 roll call vote.

OLD BUSINESS

None

NEW BUSINESS

Councilor Ruttger asked if anyone has inquired Sourcewell regarding mosquito spraying equipment for the City. It was noted that it will be looked into.

NEXT REGULAR SESSIONS OF CITY COUNCIL/OTHER MEETINGS

Wastewater & Roads Meeting ..... Wednesday, May 15, 2019 at 3:00pm
Planning and Zoning Meeting .....Tuesday, May 28, 2019 at 6:30pm
City Council Meeting .....Tuesday, June 04, 2019 at 6:30pm

DRAFT

Councilor Demgen moved and Councilor Ruttger seconded the motion to adjourn the meeting. All present voted in favor thereof. Motion carried.

Transcribed by East Gull Lake Administrative Assistant
Kathy Schack

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

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DRAFT

Check Issue Date	Check Number	Vendor Number	Payee	Amount
05/07/2019	20310	4	AW RESEARCH LABORATORIES INC	155.00
05/07/2019	20311	185	CANON FINANCIAL SERVICES	75.20
05/07/2019	20312	4522590	CASCADE COMPUTERS	352.00
05/07/2019	20313	4522710	GAMMELLO-PEARSON PLLC	775.00
05/07/2019	20314	113	GOPHER STATE ONE-CALL	35.10
05/07/2019	20315	4522580	IMPERIAL INDUSTRIES INC	24.54
05/07/2019	20316	66	MINNESOTA POWER	5,235.27
05/07/2019	20317	78	NISSWA SANITATION INC.	31.59
05/07/2019	20318	89	RARDIN EXCAVATING, INC.	21,990.00
05/07/2019	20319	91	ROBERT MASON	128.76
05/07/2019	20320	93	SCI BROADBAND	367.42
05/07/2019	20321	102	WW GOETSCH ASSOCIATES INC	9,858.00
05/28/2019	20322	4	AW RESEARCH LABORATORIES INC	1,103.00
05/28/2019	20323	185	CANON FINANCIAL SERVICES	75.20
05/28/2019	20324	4522717	CARDMEMBER SERVICE (CPN 001344773)	1,776.79
05/28/2019	20325	187	DON EVANS	50.00
05/28/2019	20326	19	INITIATIVE FOUNDATION	560.00
05/28/2019	20327	66	MINNESOTA POWER	1,471.26
05/28/2019	20328	115	PREFERRED PUMP & EQUIPMENT	30.18
05/28/2019	20329	140	USA BLUEBOOK	36.25
05/28/2019	20330	4522559	VERIZON WIRELESS	194.65
05/28/2019	20331	106	XCEL ENERGY	105.62
Grand Totals:				44,430.83

Date: June 4, 2019

Mayor:

Dave Kavanaugh _____

City Administrator:

Rob Mason _____

City Council:

Dennis Lang _____

Carol Demgen _____

Scott Hoffman _____

Jim Ruttger _____

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	EMP NUM	GL Account	Amount
04/26/2019	PC	05/03/2019	19050301	James D Ruttger	7	999-10101	277.05
04/26/2019	PC	05/03/2019	19050302	David Kavanaugh	22	999-10101	219.40
04/26/2019	PC	05/03/2019	19050303	Carol A Demgen	24	999-10101	277.05
04/26/2019	PC	05/03/2019	19050304	Joel P Jasmer	28	999-10101	1,834.68
04/26/2019	PC	05/03/2019	19050305	Kathy A Schack	39	999-10101	1,260.69
04/26/2019	PC	05/03/2019	19050306	Robert Mason	40	999-10101	2,173.98
04/26/2019	PC	05/03/2019	19050307	Dennis Lang	41	999-10101	230.87
04/26/2019	PC	05/03/2019	19050308	Scott Hoffmann	42	999-10101	232.05
04/26/2019	PC	05/03/2019	19050309	Lee E. Anderson	44	999-10101	1,287.39
04/26/2019	PC	05/03/2019	19050310	Joshua R Kelliher	45	999-10101	1,180.28
05/10/2019	PC	05/17/2019	201905171	Joel P Jasmer	28	999-10101	1,899.98
05/10/2019	PC	05/17/2019	201905172	Kathy A Schack	39	999-10101	1,260.69
05/10/2019	PC	05/17/2019	201905173	Robert Mason	40	999-10101	2,173.97
05/10/2019	PC	05/17/2019	201905174	Lee E. Anderson	44	999-10101	1,287.39
05/10/2019	PC	05/17/2019	201905175	Joshua R Kelliher	45	999-10101	1,155.86
05/24/2019	PC	05/31/2019	201905241	Joel P Jasmer	28	999-10101	1,925.96
05/24/2019	PC	05/31/2019	201905242	Kathy A Schack	39	999-10101	1,260.69
05/24/2019	PC	05/31/2019	201905243	Robert Mason	40	999-10101	2,173.98
05/24/2019	PC	05/31/2019	201905244	Lee E. Anderson	44	999-10101	1,154.83
05/24/2019	PC	05/31/2019	201905245	Joshua R Kelliher	45	999-10101	1,151.83

Dated: June 4, 2019

Mayor: _____

City Council: _____

_____

_____

_____

City Administrator: _____

Transmittal Payee	Amount
Total EFTPS:	4,746.99
Total PERA:	2,923.15
Grand Totals:	7,670.14

Dated: June 4, 2019

Mayor: _____

City Council: _____

_____

_____

_____

City Administrator: _____

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
General Fund								
100-10100	Cash	$185,606.46	$211,041.05	$241,021.12	$205,408.04			
100-10500	Taxes Receivable Current	$1,284.00	$1,777.00	$1,777.00	$1,777.00			
100-10501	Taxes Receivable Delinquent	$6,593.00	$1,976.00	$1,976.00	$1,976.00			
100-11500	Accounts Receivable	$0.00	$0.00	$0.00	$0.00			
100-11599	Unapplied Accounts Receivable	$0.00	$0.00	$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	Prepaids	$830.00	$74.00	$74.00	$74.00			
100-21100	Accounts Payable	$497.29	$1,631.97	$0.00	$0.00			
100-21200	Wages Payable	$1,848.00	$1,935.00	$1,935.00	$1,935.00			
100-21201	Section 125 Medical	-$0.34	-$0.34	-$0.34	$1,400.49			
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	$0.22	$0.22	$0.22	$69.24			
100-21205	HEALTH INSURANCE	$0.14	$0.14	-$733.24	$5,049.01			
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	$0.04	$0.04	$0.04	$0.04			
100-21214	UNITED WAY	$0.00	$0.00	$0.00	$0.00			
100-21215	MISCELLANEOUS	-$0.25	-$0.25	-$0.25	-$0.25			
100-21216	IMPUTED INCOME	$0.00	$0.00	$0.00	$0.00			
100-21217	FICA	$0.00	$0.00	$0.00	$0.00			
100-21218	STATE WITHHOLDINGS	$0.00	$0.00	$0.00	$905.12			
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	$6,593.00	$1,976.00	$1,976.00	$1,976.00			
100-25300	Fund Balance	$103,244.49	$185,376.01	$209,325.92	$241,671.34			
100-31010	General Property Taxes	$148,907.29	$148,910.97	$148,871.95	$543.32	$140,000.00	100%	$139,456.68
100-31900	Penalties & Int-Delinq Taxes	$5,269.30	$844.83	$540.40	$40.02	$0.00		-$40.02
100-32100	Business Licenses and Permits	$7,550.00	$7,550.00	$7,450.00	$7,550.00	$7,450.00	-1%	-$100.00
100-32262	Reimbursements	$0.00	$150.00	$26.25	$7.50	$0.00	0%	-$7.50
100-33400	State Grants and Aids	$8,832.66	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-33402	HACA (Homestead Credit)	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-33403	Storm Damage Revenue	$53,496.57	$393.71	$30.51	$0.00	$0.00	0%	$0.00
100-33419	MMB SmlCtyAssist-STS	$0.00	$16,682.00	$16,700.54	$0.00	$0.00	0%	$1.00
100-33423	MMB PERA Aid	$491.00	$491.00	$491.00	$0.00	$491.00	-100%	-$491.00
100-33425	MMB MV Credit-Ag	$0.00	$65.97	$0.00	$0.00	$0.00	0%	$0.00
100-36200	Miscellaneous Revenues	$754.36	$747.59	$2,129.01	$137.05	$750.00	0%	$0.00
100-36210	Interest Earnings	$51.43	$47.70	$6,597.73	$2,197.37	$6,000.00	0%	$0.00
100-38020	Airport Revenues	$2,587.50	$3,712.50	$2,595.00	$849.38	$4,723.00	0%	$0.00

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
General Government								
100-41000-200	Office Supplies	$759.73	$581.33	$663.87	$537.92	$1,000.00	46%	$462.08
100-41000-205	Maint. Contracts/Software	$2,799.46	$3,468.44	$1,522.54	$1,433.35	$3,000.00	52%	$1,566.65
100-41000-210	Operating Supplies	$238.73	$33.06	$0.00	$0.00	$300.00	100%	$300.00
100-41000-225	Safety Support	$0.00	$0.00	$0.00	$0.00	$200.00	100%	$200.00
100-41000-300	Professional Services	$3,465.65	$2,601.65	$4,114.39	$808.00	$3,000.00	73%	$2,192.00
100-41000-301	Auditor - Accounting	$8,870.90	$6,232.50	$5,145.00	$225.00	$6,000.00	96%	$5,775.00
100-41000-304	Legal Fees	$2,340.00	$1,560.00	$4,050.00	$1,921.20	$2,000.00	4%	$78.80
100-41000-321	Telephone & Internet	$2,994.40	$2,644.93	$2,419.78	$1,102.43	$3,000.00	63%	$1,897.57
100-41000-322	Postage	$537.29	$754.69	$478.70	$254.39	$500.00	49%	$245.61
100-41000-323	Cell Phone	$762.01	$979.82	$475.90	$270.25	$800.00	66%	$529.75
100-41000-350	Legal Notices Publishing	$171.60	$410.55	$273.81	$137.80	$400.00	66%	$262.20
100-41000-360	Insurance	$1,839.00	$3,456.00	$3,768.81	$0.00	$3,700.00	100%	$3,700.00
100-41000-380	Water	$300.11	$233.06	$228.96	$204.06	$300.00	32%	$95.94
100-41000-381	Electric	$1,371.72	$1,539.44	$1,422.48	$795.28	$1,500.00	47%	$704.72
100-41000-383	Gas Utilities	$843.01	$956.83	$1,050.64	$712.33	$1,000.00	29%	$287.67
100-41000-384	Refuse Disposal	$228.15	$319.41	$182.52	$78.41	$200.00	61%	$121.59
100-41000-410	Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41000-437	Cass County Fees	$66.00	$1,048.00	$66.00	$66.00	$66.00	0%	$0.00
100-41000-439	Licenses, Permits, Dues	$1,531.00	$1,192.00	$1,348.00	$140.00	$1,500.00	91%	$1,360.00
100-41000-490	Miscellaneous	$2,289.02	$2,788.39	$3,085.50	$663.53	$2,300.00	71%	$1,636.47
100-41000-499	Reimbursable Expenses	$0.00	$3,961.34	$0.00	$22.05	$0.00	0%	-$22.05
100-41000-500	Donations	$1,600.00	$1,610.00	$1,610.00	$560.00	$1,750.00	68%	$1,190.00
100-41000-570	Office Equip/Furnishings	$534.71	$740.04	$1,513.50	$45.20	$1,500.00	97%	$1,454.80
100-41000-720	Transfer Out	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41000-810	Refunds & Reimbursements	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
City Council								
100-41110-100	Wages and Salaries	$12,400.00	$12,850.00	$12,150.00	$5,250.00	$14,000.00	63%	$8,750.00
100-41110-122	FICA	$744.00	$744.00	$744.00	$325.50	$900.00	64%	$574.50
100-41110-126	Medicare	$174.24	$174.24	$174.24	$76.20	$225.00	66%	$148.80
100-41110-234	Building Rental Meetings	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41110-308	Council Training	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41110-331	Mileage	$0.00	$0.00	$0.00	$0.00	$100.00	100%	$100.00
Budget Committee								
100-41130-110	Other Pay	$250.00	$300.00	$300.00	$0.00	$300.00	100%	$300.00
Personnel Committee								
100-41200-110	Other Pay	$0.00	$0.00	$50.00	$0.00	$300.00	100%	$300.00
Mayor								
100-41300-100	Wages and Salaries	$4,200.00	$4,400.00	$4,250.00	$1,800.00	$4,800.00	63%	$3,000.00
100-41300-122	FICA	$260.40	$260.40	$260.40	$111.60	$322.00	65%	$210.40
100-41300-126	Medicare	$60.96	$60.96	$60.96	$26.12	$75.00	65%	$48.88
Administrator (50%)								
100-41400-100	Wages and Salaries	$36,047.83	$35,699.89	$36,297.74	$14,373.58	$37,487.43	62%	$23,113.85
100-41400-121	PERA	$2,670.37	$2,670.98	$2,722.48	$1,078.05	$2,811.56	62%	$1,733.51
100-41400-122	FICA	$2,207.67	$2,192.67	$2,188.43	$891.22	$2,324.22	62%	$1,433.00
100-41400-126	Medicare	$516.25	$512.74	$511.86	$208.45	$543.57	62%	$335.12
100-41400-131	Health Insurance	$12,575.05	$13,422.16	$14,778.82	$6,755.05	$16,212.04		$9,456.99
100-41400-132	Short/Long Term Life	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41400-308	Training	$0.00	$250.00	$170.00	$150.00	$1,000.00	85%	$850.00
100-41400-331	Mileage	$226.24	$308.34	$730.85	$161.35	$500.00	68%	$338.65
100-41400-439	Licenses, Permits, Dues	$0.00	$0.00	$0.00	$0.00	$100.00	100%	$100.00
Elections								
100-41410-110	Other Pay	$1,776.00	$0.00	$1,856.25	$0.00	$0.00	0%	$0.00
100-41410-200	Office Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41410-300	Professional Services	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41410-331	Mileage	$115.56	$0.00	$123.17	$0.00	$0.00	0%	$0.00
100-41410-490	Miscellaneous	$462.46	$0.00	$586.00	$0.00	$0.00	0%	$0.00

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
City Newsletter								
100-41430-217	City Newsletter Printing Costs	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41430-322	Postage	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41430-435	City Newsletter Design Costs	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
City Website								
100-41440-218	City Website	$425.00	$425.00	$1,875.00	$0.00	$700.00	100%	$700.00
City Hall Building		$0.00	$0.00					
100-41700-300	City Hall Maintenance Expenses	$248.95	$777.58	$1,471.85	$195.17	$1,000.00	80%	$804.83
Administrative Assistant (50%)								
100-41900-100	Wages and Salaries	$20,724.08	$20,800.00	$21,200.00	$8,394.90	$21,894.91	62%	$13,500.01
100-41900-121	PERA	$1,554.31	$1,560.00	$1,590.00	$629.64	$1,642.12	62%	$1,012.48
100-41900-122	FICA	$1,262.58	$1,263.26	$1,280.83	$516.76	$1,357.48	62%	$840.72
100-41900-126	Medicare	$295.45	$295.53	$299.51	$120.85	$317.48	62%	$196.63
100-41900-131	Health Insurance-ER	$5,913.72	$6,143.22	$6,777.84	$3,099.35	$7,578.74		$4,479.39
100-41900-308	Training	$0.00	$521.18	$0.00	$50.00	$600.00	92%	$550.00
100-41900-330	Mileage	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41900-331	Mileage	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-41900-439	Licenses, Permits, Dues	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
History Committee								
100-49000-110	Other Pay	$732.99	$0.00	$0.00	$0.00	$500.00	100%	$500.00
100-49000-490	Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Airport								
100-49810-304	Legal Fees	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-49810-360	Insurance	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
100-49810-404	Mowing	$3,000.00	$3,000.00	$2,500.00	$0.00	$3,300.00	100%	$3,300.00
100-49810-412	Brush Removal	$450.00	$450.00	$1,092.50	$0.00	$450.00	100%	$450.00
100-49810-430	Repair Maintenance Services	$0.00	$0.00	$25.98	$848.95	$400.00	-112%	-$448.95
100-49810-439	Licenses, Permits, Dues	$0.00	$90.00	$50.00	$50.00	$50.00	0%	$0.00
	General Fund Revenue Total:	**$227,940.11**	**$179,596.27**	**$185,432.39**	**$11,324.64**	**$159,414.00**	87%	**$138,819.16**
	General Fund Expenditure Total:	**$145,808.59**	**$155,367.32**	**$153,033.28**	**$55,089.94**	**$155,807.55**	65%	**$100,717.61**
	Net Total General Fund:	**$82,131.52**	**$24,228.95**	**$32,399.11**	**-$43,765.30**	**$3,606.45**	1056%	**$38,101.55**
Public Safety								
225-10100	Cash	$13,718.32	$13,356.24	$14,837.56	-$8,357.25			
225-10500	Taxes Receivable Current	$231.00	$484.00	$484.00	$484.00			
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	$8,301.23	$13,949.32	$13,840.24	$15,321.56			
225-31010	General Property Taxes	$40,321.42	$42,277.54	$49,826.28	$182.19	$54,400.00	100%	$54,217.81
225-36210	Interest Earnings	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
225-39200	Transfers From Other Funds	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Public Safety Committee Pay								
225-41160-110	Other Pay	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Public Safety								
225-41800-205	Maint Contracts/Software-Siren	$400.00	$400.00	$710.00	$400.00	$400.00	0%	$0.00
225-41800-300	Professional Services	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
225-41800-308	Training	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
225-41800-401	Mosquito Control	$9,273.33	$9,986.62	$8,634.96	-$23.00	$10,000.00	100%	$10,023.00
225-41800-439	Licenses, Permits, Dues	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Fire Service Contract							0%	
225-42200-300	Prof Services-Fire Contract	$25,000.00	$32,000.00	$39,000.00	$23,000.00	$46,000.00	50%	$23,000.00
	Public Safety Revenue Total:	**$40,321.42**	**$42,277.54**	**$49,826.28**	**$182.19**	**$54,400.00**	100%	**$54,217.81**
	Public Safety Expenditure Total:	**$34,673.33**	**$42,386.62**	**$48,344.96**	**$23,377.00**	**$56,400.00**	59%	**$33,023.00**
	Net Total Public Safety:	**$5,648.09**	**-$109.08**	**$1,481.32**	**-$23,194.81**	**-$2,000.00**	-1060%	**$21,194.81**

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
WW In-House Debt Service (PFA)								
301-10100	Cash	-$39,135.08	-$86,028.96	-$70,988.32	-$33,040.87			
301-10500	Taxes Receivable Current	$397.00	$778.00	$778.00	$778.00			
301-11501	AR - Utilities	$0.19	-$1,111.77	-$3,096.82	-$38,038.01			
301-12100	Assessments Receivable	$0.00	$0.00	$0.00	$0.00			
301-12200	LT Assessments Receivable	$805,546.10	$726,304.10	$726,304.10	$726,304.10			
301-12201	ST Assessments Receivable	$101,869.00	$63,278.00	$63,278.00	$63,278.00			
301-12300	Accrued Interest Receivable	$6,772.00	$6,074.00	$6,074.00	$6,074.00			
301-21100	Accounts Payable	$0.00	$0.00	$0.00	$0.00			
301-21650	Accrued Interest	$9,693.00	$8,523.00	$8,523.00	$8,523.00			
301-23500	Bonds Payable	$2,908,000.00	$2,557,000.00	$2,557,000.00	$2,557,000.00			
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	-$2,247,958.49	-$2,042,243.79	-$1,856,229.63	-$1,843,174.04			
301-31010	General Property Taxes	$0.00	$0.00	$0.00	$0.00			
301-31012	W.W.PlantCapacityLevy Increase	$68,541.51	$68,067.05	$137,882.58	$506.63	$138,000.00	100%	$137,493.37
301-31016	Sewer Access (SAC-PFA)	$6,450.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
301-36210	Interest Earnings	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
301-37200	Wastewater User Charges	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
301-37210	Wastewater ConnectPrincipal	$4,273.55	-$8,850.89	$101,932.90	$13,602.53	$58,000.00	77%	$44,397.47
301-37212	Pay-off WW Connect Principal	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
301-37215	Stub Fee	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
301-37217	CAPITAL OUTLAY	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
301-37220	Wastewater Connect Interest	$27,849.64	$24,708.00	$22,810.11	-$87.90	$20,000.00	100%	$20,087.90
301-39200	Transfers From Other Funds	$130,000.00	$130,000.00	$130,000.00	$0.00	$130,000.00	100%	$130,000.00
Debt Service Payments								
301-47100-601	Bond Principal	$0.00	$0.00	$354,000.00	$0.00	$358,000.00	100%	$358,000.00
301-47100-611	Bond Interest	$31,400.00	$27,910.00	$25,570.00	$11,015.00	$22,030.00	50%	$11,015.00
	WW In-House Debt Service - PFA Revenue Total:	**$237,114.70**	**$213,924.16**	**$392,625.59**	**$14,021.26**	**$346,000.00**	96%	**$331,978.74**
	WW In-House Debt Serv - PFA Expenditure Total:	**$31,400.00**	**$27,910.00**	**$379,570.00**	**$11,015.00**	**$380,030.00**	97%	**$369,015.00**
	Net Total WW In-House Debt Service - PFA:	**$205,714.70**	**$186,014.16**	**$13,055.59**	**$3,006.26**	**-$34,030.00**	109%	**-$37,036.26**

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
Roads, Streets, & Highways								
303-10100	Cash	$95,550.51	$105,399.72	$89,559.85	$3,294.28			
303-10500	Taxes Receivable Current	$529.00	$1,169.00	$1,169.00	$1,169.00			
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	Prepaids	$2,846.00	$3,775.00	$3,775.00	$3,775.00			
303-21100	Accounts Payable	$15,950.06	$4,855.00	$2,450.00	$2,450.00			
303-21200	Wages Payable	$423.00	$396.00	$396.00	$396.00			
303-25300	Fund Balance	$88,591.69	$82,552.45	$105,092.72	$91,657.85			
303-31010	General Property Taxes	$90,847.00	$102,070.85	$100,628.51	$367.19	$138,000.00	100%	$137,632.81
303-32262	Reimbursements	$0.00	$0.00	$2,197.34	$2,330.00	$0.00	0%	-$2,330.00
303-36210	Interest Earnings	$0.00	$0.00	$0.00	$890.76	$0.00	0%	-$890.76
303-39200	Transfers From Other Funds	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Highways, Streets, & Roadways								
303-43100-210	Operating Supplies	$87.96	$8.35	$110.48	$31.97	$250.00	87%	$218.03
303-43100-212	Gas & Oil	$1,392.82	$1,191.26	$1,315.65	$580.69	$1,500.00	61%	$919.31
303-43100-225	Safety Support	$0.00	$0.00	$917.20	$0.00	$500.00	100%	$500.00
303-43100-240	Small Tools &Minor Equip	$88.56	$2,839.35	$474.75	$25.98	$750.00	97%	$724.02
303-43100-300	Professional Services	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
303-43100-303	Engineer	$0.00	$0.00	$1,742.34	$0.00	$500.00	100%	$500.00
303-43100-304	Legal Fees	$0.00	$0.00	$270.00	$0.00	$500.00	100%	$500.00
303-43100-330	Mileage	$0.00	$0.00	$0.00	$0.00	$100.00	100%	$100.00
303-43100-350	Legal Notices Publishing	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
303-43100-360	Insurance	$5,368.48	$4,871.01	$4,681.36	$0.00	$5,000.00	100%	$5,000.00
303-43100-400	Repair/Maint Contractual	$11,273.11	$3,924.63	$19,550.08	$0.00	$10,000.00	100%	$10,000.00
303-43100-402	Patching	$2,243.30	$235.70	$3,264.88	$0.00	$3,000.00	100%	$3,000.00
303-43100-403	Sweeping	$2,210.00	$1,812.50	$1,870.00	$2,040.00	$2,000.00	-2%	-$40.00
303-43100-404	Mowing	$4,267.50	$5,445.00	$7,650.00	$810.00	$5,000.00	84%	$4,190.00
303-43100-406	Plowing-Sanding	$24,370.75	$17,132.50	$20,620.00	$26,385.00	$20,000.00	-32%	-$6,385.00
303-43100-407	Salt & Sand	$11,691.40	$10,571.40	$8,790.00	$11,375.00	$14,000.00	19%	$2,625.00
303-43100-409	Crack Sealing	$0.00	$1,680.00	$0.00	$0.00	$1,800.00	100%	$1,800.00
303-43100-410	Rentals	$0.00	$0.00	$0.00	$0.00	$250.00	100%	$250.00
303-43100-411	EGL Signs	$523.02	$452.42	$130.23	$98.38	$750.00	87%	$651.62
303-43100-412	Brush Removal	$6,100.00	$1,328.50	$4,462.50	$0.00	$5,000.00	100%	$5,000.00
303-43100-413	Striping Roads	$0.00	$1,657.88	$0.00	$0.00	$0.00	0%	$0.00
303-43100-430	Vehicle-Equipment Services	$585.87	$0.00	$2,791.46	$29,706.75	$12,600.00	-136%	-$17,106.75
303-43100-439	Licenses, Permits, Dues	$0.00	$25.00	$41.00	$25.00	$25.00	0%	$0.00
WW Superintendent - 20%								
303-49451-100	Wages and Salaries	$10,116.37	$9,392.91	$11,469.18	$5,452.23	$14,004.70	61%	$8,552.47
303-49451-121	PERA	$758.70	$704.47	$860.18	$408.94	$4,201.41	90%	$3,792.47
303-49451-122	FICA	$598.58	$553.95	$679.42	$322.17	$868.29	63%	$546.12
303-49451-126	Medicare	$140.00	$129.55	$158.91	$75.36	$203.07	63%	$127.71
303-49451-131	Health Insurance	$2,524.32	$2,867.43	$3,732.10	$1,718.19	$4,319.18		$2,600.99
303-49451-135	EE-Health Ins AFLAC	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
WW Employee - 30% - Joe/Lee		$0.00						
303-49452-100	Wages and Salaries	$8,948.28	$9,144.80	$11,895.12	$4,275.14	$12,970.58	67%	$8,695.44
303-49452-121	PERA	$780.27	$687.87	$810.01	$320.61	$972.79	67%	$652.18
303-49452-122	FICA	$645.01	$566.11	$735.69	$265.08	$804.18	67%	$539.10
303-49452-126	Medicare	$150.89	$132.38	$172.09	$61.98	$188.07	67%	$126.09
303-49452-131	Health Insurance	$2,021.05	$2,175.61	$2,123.20	$932.14	$2,287.09		$1,354.95
WW Employee - 30% - Josh		$0.00						
303-49453-100	Wages and Salaries	$0.00	$0.00	$3,448.80	$3,551.36	$11,900.71	70%	$8,349.35
303-49453-121	PERA	$0.00	$0.00	$258.67	$266.36	$892.55	70%	$626.19
303-49453-122	FICA	$0.00	$0.00	$213.84	$220.19	$737.84	70%	$517.65
303-49453-126	Medicare	$0.00	$0.00	$50.00	$51.50	$172.56	70%	$121.06
303-49453-131	Health Insurance	$0.00	$0.00	$971.58	$853.50	$2,255.02		$1,401.52
	Roads, Streets, & Highway Revenue Total:	**$90,847.00**	**$102,070.85**	**$102,825.85**	**$3,587.95**	**$138,000.00**	97%	**$134,412.05**
	Roads, Streets, & Highway Expenditure Total:	**$96,886.24**	**$92,713.52**	**$130,681.86**	**$89,853.52**	**$149,387.26**	34%	**$50,449.52**
	Net Total Roads, Streets, & Highway:	**-$6,039.24**	**$9,357.33**	**-$27,856.01**	**-$86,265.57**	**-$11,387.26**	-737%	**$83,962.53**

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
GOPIRFB Bond Sewer								
304-10100	Cash	-$43,100.43	-$54,126.63	-$51,034.51	-$67,142.62			
304-11500	Accounts Receivable	$0.00	$0.00	$0.00	$0.00			
304-12100	Assessments Receivable	$89,959.00	$71,854.00	$71,854.00	$71,854.00			
304-12101	ST Assessments	$12,839.00	$12,865.00	$12,865.00	$12,865.00			
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	$6,204.00	$5,114.00	$5,114.00	$5,114.00			
304-21100	Accounts Payable	$0.00	$0.00	$0.00	$0.00			
304-21650	Accrued Interest	$1,354.00	$1,188.00	$1,188.00	$1,188.00			
304-23500	Bonds Payable	$135,000.00	$115,000.00	$115,000.00	$115,000.00			
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	-$322,327.87	-$75,083.43	-$84,451.63	-$81,359.51			
304-31010	General Property Taxes	$8,129.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
304-36100	Special Assessments	-$0.31	$5,144.63	$8,104.95	$0.00	$20,449.53	100%	$20,449.53
304-36210	Interest Earnings	$656.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
304-39201	Debt Transfer	$258,969.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
GO Bond Sewer							0%	
304-49800-510	2015 Legacy Sewer Extension		$0.00	$0.00	$0.00	$0.00	0%	$0.00
304-49800-511	Squaw Point Facility Plan		$23,980.86	$780.00	$0.00	$0.00	0%	$0.00
304-49800-300	Professional Services	$103.50	$0.00	$35.20	$0.00	$50.00	100%	$50.00
304-49800-601	Bond Principal	$0.00	$0.00	$15,190.50	$15,050.00	$15,286.50	2%	$236.50
304-49800-611	Bond Interest	$4,677.67	$2,913.00	$2,599.48	$1,109.50	$2,081.83	47%	$972.33
	GO Bond Sewer Revenue Total:	**$655.69**	**$5,144.63**	**$8,104.95**	**$0.00**	**$20,449.53**	100%	**$20,449.53**
	GO Bond Sewer Expenditure Total:	**$4,781.17**	**$2,913.00**	**$18,605.18**	**$16,159.50**	**$17,418.33**	7%	**$1,258.83**
	Net Total GO Bond Sewer:	**-$4,125.48**	**$2,231.63**	**-$10,500.23**	**-$16,159.50**	**$3,031.20**	633%	**$19,190.70**
GOPIRFB Bond Road								
305-10100	Cash	$314,468.67	$276,379.32	$230,039.11	-$69,599.73			
305-10101	Undeposited Funds	$0.00	$0.00	$0.00	$0.00			
305-10500	Taxes Receivable Current	$950.00	$2,644.00	$2,644.00	$2,644.00			
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	$285,136.35	$236,709.35	$236,709.35	$236,709.35			
305-12305	Assessments Receivable	$1,033.00	$2,099.00	$2,099.00	$2,099.00			
305-22201	Deferred Revenue	$285,136.00	$236,709.00	$236,709.00	$236,709.00			
305-25300	Fund Balance	$1,686,155.00	-$316,452.02	$281,122.67	$234,782.46			
305-31010	General Property Taxes	$87,113.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-31013	2007 Road Improvement Levy	-$0.06	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-31014	2008 Road Improvement Levy	$0.15	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-31015	2015 Refunding Road Imp Levy	$0.00	$118,844.24	$116,196.52	$422.20	$115,000.00	100%	$114,577.80
305-31017	2011 Road Improvement Levy	$24,370.06	$50,127.24	$28,442.83	$102.78	$28,000.00	100%	$27,897.22
305-31018	2013 Road Improvement Levy	$52,124.54	$60,230.21	$70,249.60	$256.95	$70,000.00	100%	$69,743.05
305-36100	Special Assessments	$62,353.62	$62,354.84	$62,192.09	$570.28	$39,900.00	99%	$39,329.72
305-36210	Interest Earnings	$520.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-39200	Transfer In	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-39300	Bond Escrow	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-39310	GO Bond Proceeds	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
GO Bond Roads								
305-49700-300	Professional Services	$796.50	$1,000.00	$914.80	$100.00	$1,000.00	90%	$900.00
305-49700-303	Engineer	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-49700-350	Legal Notices Publishing	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-49700-360	Insurance	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-49700-441	Administrative Fees	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
305-49700-601	Bond Principal	$1,507,150.00	$270,000.00	-$1,012,640.50	$276,750.06	$276,513.56	0%	-$236.50
305-49700-611	Bond Interest	$88,237.79	$55,885.88	$50,696.95	$24,140.99	$45,431.17	47%	$21,290.18
	GO Bond Roads Revenue Total:	**$139,368.31**	**$291,556.53**	**$277,081.04**	**$1,352.21**	**$252,900.00**	99%	**$251,547.79**
	GO Bond Roads Expenditure Total:	**$1,596,184.29**	**$326,885.88**	**-$961,028.75**	**$300,991.05**	**$322,944.73**	7%	**$21,953.68**
	Net Total GO Bond Roads:	**-$1,456,815.98**	**-$35,329.35**	**$1,238,109.79**	**-$299,638.84**	**-$70,044.73**		**$229,594.11**

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
Parks & Recreation								
404-10100	Cash	$51,329.93	$57,085.13	$66,093.77	$83,690.87			
404-10500	Taxes Receivable Current	$59.00	$207.00	$207.00	$207.00			
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	$7,500.00	$0.00	$0.00	$0.00			
404-25300	Fund Balance	$44,846.37	$43,888.93	$57,433.13	$66,441.77			
404-31010	General Property Taxes	$10,179.89	$18,035.23	$18,106.17	$66.10	$18,000.00	100%	$17,933.90
404-33400	State Grants and Aids	$4,235.00	$4,675.00	$9,625.00	$4,455.00	$4,250.00	-5%	-$205.00
404-32260	Park Dedication Fees	$0.00	$0.00	$0.00	$20,611.00	$0.00	0%	$20,611.00
404-33600	County Grants & Aids	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
404-36210	Interest Earnings	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Park & Trails Committee								
404-41170-110	Other Pay	$150.00	$250.00	$300.00	$0.00	$400.00	100%	$400.00
Tennis Courts								
404-45126-360	Insurance	$0.00	$140.79	$290.94	$0.00	$300.00	100%	$300.00
404-45126-400	Tennis Court Repair/Maint	$0.00	$17.14	$1,600.00	$0.00	$0.00	0%	$0.00
Parks/Recreation/Trails								
404-45127-304	Legal Fees	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
404-45127-350	Legal Notices Publishing	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
404-45127-402	Patching	$99.90	$0.00	$38.65	$0.00	$500.00	100%	$500.00
404-45127-510	Trail Construction Fund	$0.00	$0.00	$0.00	$0.00	$10,000.00	100%	$10,000.00
404-45127-515	Trail Maintenance	$10,887.43	$4,083.10	$9,947.94	$0.00	$6,000.00	100%	$6,000.00
404-45127-810	Reimburse - Pine Beach Ski	$4,235.00	$4,675.00	$6,545.00	$7,535.00	$4,250.00	-77%	-$3,285.00
	Parks & Recreation Revenue Total:	**$14,414.89**	**$22,710.23**	**$27,731.17**	**$25,132.10**	**$22,250.00**	172%	**$38,339.90**
	Parks & Recreation Expenditure Total:	**$15,372.33**	**$9,166.03**	**$18,722.53**	**$7,535.00**	**$21,450.00**	65%	**$13,915.00**
	Net Total Parks & Recreation:	**-$957.44**	**$13,544.20**	**$9,008.64**	**$17,597.10**	**$800.00**	3053%	**$24,424.90**

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
Planning & Zoning								
407-10100	Cash	$63,319.13	$64,074.66	$57,884.46	$33,432.94			
407-10500	Taxes Receivable Current	$353.00	$691.00	$691.00	$691.00			
407-10501	Taxes Receivable Delinquent	$0.00	$0.00	$0.00	$0.00			
407-11500	Accounts Receivable	$0.00	$0.00	$0.00	$0.00			
407-21100	Accounts Payable	$0.00	$1,350.00	$0.00	$0.00			
407-21200	Wages Payable	$606.00	$885.00	$885.00	$885.00			
407-25300	Fund Balance	$60,945.08	$63,564.13	$62,825.66	$57,985.46			
407-31010	General Property Taxes	$60,569.82	$60,387.31	$55,401.52	$201.93	$55,000.00	100%	$54,798.07
407-32200	Land Use Permits	$15,406.00	$15,645.00	$15,275.00	$7,480.00	$18,000.00	58%	$10,520.00
407-34103	Zoning & Subdivision Fees	$1,840.00	$250.00	$3,760.00	$250.00	$300.00	17%	$50.00
407-34104	Variance	$1,200.00	$800.00	$1,200.00	$0.00	$800.00	100%	$800.00
407-34105	Conditional Use Permit	$4,050.00	$2,400.00	$500.00	$400.00	$800.00	50%	$400.00
407-34107	Recording Fee	$460.00	$368.00	$230.00	$0.00	$184.00	100%	$184.00
407-36200	Miscellaneous Revenues	$500.00	$1,175.00	$8,889.64	$21,102.62	$0.00	0%	-$21,102.62
407-36210	Interest Earnings	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Planning & Zoning Committee								
407-41180-110	Other Pay	$5,800.00	$7,042.80	$6,450.00	$1,400.00	$6,000.00	77%	$4,600.00
Administrator-50%								
407-41400-100	Wages and Salaries	$35,604.59	$35,612.70	$36,297.46	$14,373.46	$37,487.43	62%	$23,113.97
407-41400-121	PERA	$2,670.37	$2,670.98	$2,722.23	$1,077.95	$2,811.56	62%	$1,733.61
407-41400-122	FICA	$2,207.42	$2,192.42	$2,188.42	$891.13	$2,324.22	62%	$1,433.09
407-41400-126	Medicare	$516.24	$512.73	$511.86	$208.36	$543.57	62%	$335.21
407-41400-131	Health Insurance-ER	$12,574.93	$13,421.94	$14,778.70	$6,755.00	$16,212.04		$9,457.04
407-41400-330	Mileage	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Administrative Assistant-25%								
407-41900-100	Wages and Salaries	$10,362.04	$10,679.00	$10,600.00	$4,197.54	$10,947.46	62%	$6,749.92
407-41900-121	PERA	$777.15	$780.00	$795.00	$314.82	$821.06	62%	$506.24
407-41900-122	FICA	$631.40	$631.66	$640.50	$258.43	$678.74	62%	$420.31
407-41900-126	Medicare	$147.61	$147.70	$149.84	$60.46	$158.74	62%	$98.28
407-41900-131	Health Insurance-ER	$2,956.86	$3,071.60	$3,388.86	$1,549.65	$3,789.37		$2,239.72
407-41900-135	Health Insurance-EE	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
407-41900-308	Training	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Planning & Zoning								
407-41910-200	Office Supplies	$0.00	$0.00	$0.00	$124.00	$0.00	0%	-$124.00
407-41910-207	Zoning Ordinance	$45.00	$165.00	$0.00	$0.00	$0.00	0%	$0.00
407-41910-300	Professional Services	$0.00	$0.00	$0.00	$0.00	$500.00	100%	$500.00
407-41910-303	Engineer	$0.05	$0.00	$1,005.85	$0.00	$0.00	0%	$0.00
407-41910-304	Legal Fees	$2,904.50	$2,169.50	$9,311.71	$18,890.00	$2,000.00	-845%	-$16,890.00
407-41910-322	Postage	$109.79	$110.45	$95.75	$50.88	$150.00	66%	$99.12
407-41910-331	Mileage	$388.65	$600.37	$329.20	$128.74	$560.00	77%	$431.26
407-41910-350	Legal Notices Publishing	$1,097.57	$675.69	$275.28	$78.65	$800.00	90%	$721.35
407-41910-360	Insurance	$1,102.60	$865.24	$325.70	$0.00	$300.00	100%	$300.00
407-41910-437	Cass County Fees	$526.00	$414.00	$230.00	$12.00	$400.00	97%	$388.00
407-41910-810	Refunds & Reimbursements	$650.00	$0.00	$0.00	$50.00	$0.00	0%	-$50.00
	Planning & Zoning Revenue Total:	**$84,025.82**	**$81,025.31**	**$85,256.16**	**$29,434.55**	**$75,084.00**	**61%**	**$45,649.45**
	Planning & Zoning Expenditure Total:	**$81,072.77**	**$114,222.52**	**$125,726.12**	**$50,421.07**	**$86,484.19**	**42%**	**$36,063.12**
	Net Total Planning & Zoning:	**$2,953.05**	**-$33,197.21**	**-$40,469.96**	**-$20,986.52**	**-$11,400.19**	**-84%**	**$9,586.33**

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
Wastewater								
602-10100	Cash	$111,023.77	$145,411.35	$136,632.65	$144,027.52			
602-10500	Taxes Receivable Current	$0.00	$0.00	$0.00	$0.00			
602-10501	Taxes Receivable Delinquent	$0.40	$1,812.74	$3,287.54	$3,287.54			
602-11500	Accounts Receivable	$93.44	$4.40	$4.40	$104.45			
602-11501	AR - Utilities	$118,366.70	$119,806.23	$122,847.29	-$76,398.09			
602-12100	Assessments Receivable	$138,404.00	$130,166.00	$130,166.00	$130,166.00			
602-12101	ST Assessment Assessments	$7,155.00	$7,225.00	$7,225.00	$7,225.00			
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	$3,509.00	$3,234.00	$3,234.00	$3,234.00			
602-13500	Due from other Governments	$0.00	$0.00	$0.00	$0.00			
602-15500	Prepaids	$6,128.00	$7,002.00	$7,002.00	$7,002.00			
602-16000	Construction in Progess	$0.00	$0.00	$0.00	$0.00			
602-16100	Plant	$12,337,848.00	$12,347,280.00	$12,347,280.00	$12,347,280.00			
602-16200	Vehicles	$74,990.00	$74,990.00	$74,990.00	$74,990.00			
602-16300	Equipment	$77,771.00	$97,751.00	$97,751.00	$97,751.00			
602-16400	Infrastructure	$234,672.00	$234,672.00	$234,672.00	$234,672.00			
602-16600	Accumulated Depreciation	-$5,380,683.00	$5,722,576.00	$5,722,576.00	$5,722,576.00			
602-21100	Accounts Payable	$6,796.50	$23,736.89	$813.00	$264.00			
602-21105	Retainage Payable	$0.00	$0.00	$0.00	$0.00			
602-21200	Wages Payable	$260.00	$2,312.00	$2,312.00	$2,312.00			
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	$1,598.00	$1,945.00	$1,945.00	$1,945.00			
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	$7,774,750.55	$7,576,817.56	$7,253,770.01	$7,258,648.43			
602-25301	Designated CapOut Fund Balance	$42,333.17	$55,979.25	$69,696.82	$83,479.45			
602-31016	Sewer Access Connection-(SAC)	$8,177.00	$39,700.32	$44,571.07	$3,200.00	$12,800.00	75%	$9,600.00
602-32210	Wastewater/ISTS Permits	$750.00	$300.00	$300.00	$0.00	$300.00	100%	$300.00
602-36100	Special Assessments	$130,491.00	$3,235.00	$0.00	$0.00	$0.00	0%	$0.00
602-36101	Special Assess- 2015 Legacy	$2,591.78	$0.00	$7,987.32	$0.00	$7,987.00	100%	$7,987.00
602-36200	Miscellaneous Revenues	$8,771.38	$2,484.56	$17,218.49	$570.10	$0.00	0%	-$570.10
602-36210	Interest Earnings	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-36240	WW Bio Solids Treatment	$27,433.86	$24,826.26	$24,861.24	$1,334.00	$20,000.00	93%	$18,666.00
602-37200	Wastewater User Charges	$460,361.50	$464,622.24	$475,975.34	$369.60	$494,208.00	100%	$493,838.40
602-37216	Sewer Connection Inspection	$50.00	$200.00	$300.00	$50.00	$100.00	50%	$50.00
602-37217	Capital Outlay	$13,646.08	$13,717.57	$13,782.63	$12.42	$13,440.00	100%	$13,427.58
602-37218	CapOut Reimbursed	$544.00	$11,499.58	$0.00	$0.00	$0.00	0%	$0.00
602-37260	WW Penalty	$2,295.42	$2,006.46	$1,928.59	$550.77	$1,300.00	58%	$749.23
602-37264	WW Delinquents to County	$6,839.57	$1,576.16	$1,812.34	$0.00	$1,500.00	100%	$1,500.00
602-39200	Transfer In	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Wastewater Committee								
602-41150-110	Other Pay	$650.00	$600.00	$750.00	$0.00	$800.00	100%	$800.00
Administrative Assistant-25%								
602-41900-100	Wages and Salaries	$10,362.04	$12,799.00	$10,600.00	$4,197.54	$10,947.46	62%	$6,749.92
602-41900-121	PERA	$777.15	$780.00	$795.00	$314.82	$821.06	62%	$506.24
602-41900-122	FICA	$631.17	$631.50	$640.25	$258.33	$678.74	62%	$420.41
602-41900-126	Medicare	$147.61	$147.69	$149.67	$60.39	$158.74	62%	$98.35
602-41900-131	Health Insurance-ER	$2,956.74	$3,071.48	$3,388.74	$1,549.60	$3,789.37		$2,239.77
602-41900-135	Health Insurance-EE	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-41900-308	Training	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Transfers from other Funds								
602-49360-720	Operating Transfers	$130,000.00	$130,000.00	$130,000.00	$0.00	$130,000.00	100%	$130,000.00

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
Wastewater								
602-49450-200	Office Supplies	$346.75	$179.24	$200.94	$0.00	$500.00	100%	$500.00
602-49450-205	Maint. Contract/Software	$1,976.00	$3,468.43	$1,522.52	$1,433.35	$2,600.00	45%	$1,166.65
602-49450-210	Operating Supplies	$3,040.34	$5,446.36	$85.34	$0.00	$4,200.00	100%	$4,200.00
602-49450-212	Gas & Oil	$4,046.43	$5,579.77	$5,324.12	$2,096.50	$7,000.00	70%	$4,903.50
602-49450-215	Ferric Chloride	$6,130.90	$6,500.06	$6,723.35	$0.00	$6,800.00	100%	$6,800.00
602-49450-220	Repair & Maint. Supplies	$21,144.10	$16,695.02	$12,316.52	$3,608.22	$11,000.00	67%	$7,391.78
602-49450-225	Safety Support	$0.00	$0.00	$359.01	$0.00	$250.00	100%	$250.00
602-49450-240	Small Tools &Minor Equip	$3.02	$86.59	$792.15	$0.00	$750.00	100%	$750.00
602-49450-300	Professional Services	$0.00	$0.00	$0.00	$0.00	$500.00	100%	$500.00
602-49450-301	Auditor - Accounting	$6,672.50	$5,872.50	$5,145.00	$225.00	$6,000.00	96%	$5,775.00
602-49450-303	Engineer	$0.00	$306.86	$1,267.06	$262.05	$3,000.00	91%	$2,737.95
602-49450-304	Legal Fees	$150.00	$810.00	$0.00	$0.00	$500.00	100%	$500.00
602-49450-311	Lab Services	$12,522.00	$13,074.00	$13,170.00	$5,041.00	$15,000.00	66%	$9,959.00
602-49450-321	Telephone & Internet	$1,964.26	$1,812.11	$1,669.84	$739.03	$2,000.00	63%	$1,260.97
602-49450-322	Postage	$1,669.38	$1,808.98	$1,340.33	$712.27	$1,600.00	55%	$887.73
602-49450-323	Cell Phone	$2,203.81	$2,301.45	$2,114.26	$972.60	$2,100.00	54%	$1,127.40
602-49450-350	Legal Notices Publishing	$0.00	$138.85	$17.88	$622.06	$300.00	-107%	-$322.06
602-49450-360	Insurance	$12,765.92	$13,441.96	$14,052.19	$0.00	$13,800.00	100%	$13,800.00
602-49450-381	Electric	$65,399.36	$62,017.29	$59,911.70	$26,636.33	$60,000.00	56%	$33,363.67
602-49450-383	Gas Utilities	$854.75	$999.31	$988.47	$688.84	$1,200.00	43%	$511.16
602-49450-384	Refuse Disposal	$136.89	$15.21	$182.52	$78.37	$200.00	61%	$121.63
602-49450-385	Sludge Removal	$0.00	$14,101.90	$3,200.00	$0.00	$12,500.00	100%	$12,500.00
602-49450-386	Septic Pumping - Scheduled	$10,545.00	$9,267.50	$0.00	$5,250.00	$7,200.00	27%	$1,950.00
602-49450-387	Septic Jetting	$2,757.25	$1,829.50	$2,159.75	$375.00	$3,500.00	89%	$3,125.00
602-49450-389	Septic Pumping - Emergency	$1,295.00	$2,380.00	$2,745.00	$1,860.00	$3,500.00	47%	$1,640.00
602-49450-400	Repair/Maint - Contractual	$27,606.27	$14,126.02	$22,479.53	$4,178.62	$20,000.00	79%	$15,821.38
602-49450-405	Depreciation Expense	$340,496.00	$341,893.00	$0.00	$0.00	$0.00	0%	$0.00
602-49450-410	Rentals	$0.00	$0.00	$0.00	$0.00	$500.00	100%	$500.00
602-49450-430	Vehicle-Equipment Services	$4,814.24	$3,645.66	$542.73	$79.22	$3,500.00	98%	$3,420.78
602-49450-439	Licenses, Permits, Dues	$1,545.18	$1,450.00	$2,102.00	$3,335.00	$2,000.00	-67%	-$1,335.00
602-49450-490	Miscellaneous	$27.17	$50.06	$681.67	$32.16	$1,000.00	97%	$967.84
602-49450-499	Reimbursable Expenses	$0.00	$6,147.75	$0.00	$828.11	$0.00	0%	-$828.11
602-49450-500	Capital Outlay	$0.00	$0.00	$27,393.15	$57,052.16	$17,480.00	-226%	-$39,572.16
602-49450-501	CapOut Reimbursable Supplies	$544.00	$10,158.21	$25,083.39	$0.00	$0.00	0%	$0.00
602-49450-502	Trucks	$0.00	$0.00	$31,411.40	$0.00	$0.00	0%	$0.00
602-49450-503	Lawn Mower	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49450-504	Lift Stations	$491.60	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49450-505	Control Panel	$0.00	$2,224.00	$881.00	$0.00	$0.00	0%	$0.00
602-49450-506	Pumps	$11,758.59	$18,679.15	$11,519.00	$9,238.00	$12,000.00	23%	$2,762.00
602-49450-507	Collection System	$0.00	$0.00	$0.00	$0.00	$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
602-49450-509	Capital OutlayPine Beach Plant	$0.00	$0.00	$6,435.90	$0.00	$0.00	0%	$0.00
602-49450-510	Capital Outlay-2015 Legacy	$785.21	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49450-570	Office Equip/Furnishings	$0.00	$0.00	$0.00	$0.00	$250.00	100%	$250.00
602-49450-581	Replacement	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49450-590	Capital Outlay Designated	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49450-810	Refunds & Reimbursements	$98.89	$0.00	$0.00	$0.00	$500.00	100%	$500.00

City of East Gull Lake
Budget Worksheet

GL Account #	Account Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Budget	% Remaining	2019 Remaining
WW Superintendent - Joel						$0.00		
602-49451-100	Wages and Salaries	$52,593.39	$53,165.02	$55,288.03	$21,247.27	$56,018.81	62%	$34,771.54
602-49451-121	PERA	$3,944.54	$3,987.38	$4,146.64	$1,593.53	$4,201.41	62%	$2,607.88
602-49451-122	FICA	$3,104.19	$3,139.40	$3,274.24	$1,255.98	$3,473.17	64%	$2,217.19
602-49451-126	Medicare	$725.99	$734.23	$765.71	$293.74	$812.27	64%	$518.53
602-49451-131	Health Insurance	$14,088.92	$14,876.25	$15,857.12	$7,280.11	$17,276.70		$9,996.59
602-49451-308	Training	$1,835.73	$1,035.89	$1,129.21	$884.04	$0.00	0%	-$884.04
602-49451-330	Mileage-	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49451-331	Mileage	$244.08	$282.42	$140.07	$224.20	$0.00	0%	-$224.20
602-49451-438	Uniforms	$305.50	$365.95	$390.56	$230.92	$0.00	0%	-$230.92
602-49451-439	Licenses, Permits, Dues	$0.00	$275.00	$0.00	$23.00	$0.00	0%	-$23.00
WW Employee - Lee (Joe)								
602-49452-100	Wages and Salaries	$40,962.80	$39,730.52	$40,000.70	$12,313.21	$30,264.70	59%	$17,951.49
602-49452-102	Wages and Salaries Part Time	$16,543.18	$959.87	$0.00	$0.00	$0.00	0%	$0.00
602-49452-121	PERA	$4,312.90	$2,982.49	$2,808.46	$923.51	$2,269.85	59%	$1,346.34
602-49452-122	FICA	$3,386.25	$2,504.36	$2,471.03	$763.44	$1,876.41	59%	$1,112.97
602-49452-126	Medicare	$791.89	$585.72	$577.89	$178.55	$438.84	59%	$260.29
602-49452-131	Health Insurance	$7,912.15	$8,310.77	$5,699.74	$2,244.36	$5,336.55		$3,092.19
602-49452-308	Training	$499.20	$0.00	$1,255.31	$0.00	$1,000.00	100%	$1,000.00
602-49452-322	Postage	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49452-331	Mileage	$86.40	$0.00	$81.75	$0.00	$0.00	0%	$0.00
602-49452-438	Uniforms	$444.44	$364.70	$518.11	$105.48	$400.00	74%	$294.52
602-49452-439	Licenses, Permits, Dues	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49452-810	Refunds & Reimbursements	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
WW Employee - Josh (Cole)								
602-49453-100	Wages and Salaries	$562.80	$14,866.18	$18,736.20	$11,862.45	$27,768.33	57%	$15,905.88
602-49453-121	PERA	$42.21	$1,114.96	$1,405.19	$889.70	$2,082.62	57%	$1,192.92
602-49453-122	FICA	$34.90	$921.70	$1,161.60	$735.46	$1,721.64	57%	$986.18
602-49453-126	Medicare	$8.16	$215.56	$271.66	$172.01	$402.64	57%	$230.63
602-49453-131	Health Insurance	$0.00	$669.22	$3,400.47	$2,278.45	$5,261.70		$2,983.25
602-49453-308	Training	$0.00	$0.00	$65.00	$0.00	$1,000.00	100%	$1,000.00
602-49453-331	Mileage	$0.00	$0.00	$81.75	$0.00	$0.00	0%	$0.00
602-49453-438	Uniforms	$0.00	$297.13	$657.11	$176.87	$400.00	56%	$223.13
602-49453-439	Licenses, Permits, Dues	$0.00	$45.00	$0.00	$0.00	$0.00	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
602-49455-304	Legal Fees	$0.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
602-49455-439	Licenses, Permits, Dues	$310.00	$0.00	$0.00	$0.00	$0.00	0%	$0.00
	Wastewater Revenue Total:	**$661,951.59**	**$564,168.15**	**$588,737.02**	**$6,086.89**	**$551,635.00**	**99%**	**$545,548.11**
	Wastewater Expenditure Total:	**$501,559.14**	**$524,073.13**	**$570,324.93**	**$197,400.85**	**$532,431.01**	**63%**	**$335,030.16**
	Net Total Wastewater:	**$160,392.45**	**$40,095.02**	**$18,412.09**	**-$191,313.96**	**$19,203.99**	**1096%**	**$210,517.95**
	Revenue Grand Totals:		**$1,502,473.67**	**$1,717,620.45**	**$91,121.79**	**$1,620,132.53**	**96%**	**$1,560,962.54**
	Expenditures Grand Totals:		**$1,295,638.02**	**$483,980.11**	**$751,842.93**	**$1,722,353.07**	**56%**	**$961,425.92**
	Net Grand Totals:	**-$1,011,098.33**	**$277,911.65**	**$1,304,716.34**	**-$589,645.14**	**-$102,220.54**	**-587%**	**$599,536.62**
	Total Health Insurance	**$61,502.69**	**$66,052.58**	**$72,196.43**	**$33,229.76**	**$75,235.59**	**56%**	**$42,005.83**

Customer Number	Last Name	Balance	Non-Delinq	12/31/2018	09/30/2018	06/30/2018	Last Pmt Date	Last Pmt Amount
1-00094316-00	CHALUPSKY	504.28	132.86	137.26	124.02	110.14	07/03/2014	445.04
1-03810235-00	ECKBERG	11.66	-	11.66	-	-		-
1-00162103-00	HANSON	504.28	132.86	137.26	124.02	110.14	10/13/2014	127.40
1-00080020-00	KAVCO	1,521.64	555.44	490.45	475.75	-	07/19/2018	994.53
1-04080020-00	KAVCO	16,843.8	6,100.95	5,379.99	5,362.87	-	08/22/2018	5,631.45
1-09880020-00	KAVCO	349.65	128.43	112.62	108.60	-	07/18/2018	225.60
1-00291411-00	KNUDSEN	475.85	248.36	227.49	-	-	10/26/2018	228.14
1-03510240-00	RAKOW	472.96	132.86	137.26	124.02	78.82	11/13/2015	50.00
Grand Totals:		20,684.1	7,431.76	6,633.99	6,319.28	299.10		

Tuesday, May 28, 2019

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

Administrator's Report

New Permits:

	PERMIT #	PARCEL ID	LAST NAME	PROPERTY ADDRESS	DESCRIPTION	PERMIT TYPE	PERMIT FEE
1	2019-20	87-347-0140	Thome	1080 Green Gables Rd	Tear down existing boathouse and rebuild 4sf less and 6' farther from shoreline	LUA	$200.00
2	2019-21	87-029-3201	Craguns Resort	11000 Cragun's Dr	shoreline restoration and repair/replace damaged boat ramps-North Shore	LUA	$150.00
3	2019-22	87-029-3201	Craguns Resort	11000 Cragun's Dr	shoreline restoration and repair/replace damaged boat ramps-South Shore	LUA	$150.00
4	2019-23	87-347-0120	Williams	1092 Green Gables Rd	Construct shed on backside property	LUA	$150.00
							$650.00

Potential Permits:

	PARCEL ID	LAST NAME	FIRST NAME	PROPERTY ADDRESS	DESCRIPTION	PERMIT TYPE
1	87-017-2408	Villela	Denis	10408 Squaw Pt Rd	Rip-Rap; shoreline restoration	LUA
2	87-372-0151	Doerr	William	TBD Pine Beach Pen Rd	New Home Construction	LUA
3	87-357-0138	Sheer	Wally	10372 SP Rd	Add on or tear down and rebuild	LUA
4	87-379-0120	Amberg	Jean	1352 Pike Bay Rd	construct 10x12 shed	LUA
5	87-387-0250	Swanson	Jeffrey	11346 Birch Is Rd	tear down existing home & rebuild further from OHW	LUA
6						

2013 -2016 Permits Update:

	PERMIT NUMBER	PARCEL ID	LAST NAME	FIRST NAME	STATUS	PERMIT TYPE
1	2013-32	87-410-0400	Trout	Owen	only has very small amount of siding under the eaves and eave lighting	LUA
2	2014-38	87-376-0238	Deans	Thomas	10 x 10 shed yet to be built, no hurry	LUA
3	2015-43	87-016-1302	Lind	Gerald & Nanci	few railings remaining for deck	LUA
4	2016-12	87-425-0115	Wavereck	Mark & Charlene	cement slab is 1 foot to close to Line, cut it, not removed	LUA
5	2016-21	87-376-0120	Gregory	Richard	landscaping, still working on it	CUP/LUA
6	2016-22	87-343-0050	Ruttger	Jim	will be changing scope of project	LUA

Inspections/Site Visits:

	PARCEL ID	LAST NAME	FIRST NAME	PROPERTY ADDRESS	COMMENTS/STATUS	DATE INSPECTED	PERMIT #
1	87-410-0400	Trout	Owen	11625 Oak Lane	same as last fall, I will talk to him. Stairway is issue	05/05/19	2013-32
2	87-377-0570	Legacy Homes I	Model Home	11304 Dutch Cir	review Model home site	05/06/19	2019-16
3	Multi	Craguns		Multi	Review excavating with Matt Borden	05/05/19	2018-34
4	87-029-3201	Cragun's		11000 Cragun's Dr	Storage Building in place, no vestibule yet	05/07/19	2019-13
5	87-376-0108	Cisneros	Dan & Molly	10879 PBP Rd	siding up, inside getting close, landscape yet	05/14/19	2018-21
6	87-376-0120	GregoryWinkey		1766 Yellow Moc Trl	check on sand that was spread	05/14/19	2019-08
7	Multi	Craguns		Multi	more excavation review	05/14/19	2018-34
8	87-017-2405	Ernie's		10424 Squaw Point Rd	review progress	05/14/19	2019-03
9	87-017-2405	Ernie's		10424 Squaw Point Rd	began removing dock for Destiny	05/14/19	2019-02
10	87-379-0040	Funk	John & Cheryl	1388 Pike Bay Rd	more boards removed to raise building	05/16/19	2018-71
11	87-017-2405	Ernie's		10424 Squaw Point Rd	dock is removed and headed for Cragun's, Gas Pump	05/16/19	2019-02
12	87-367-0202	BB & MH	BB-HH	1282 Harbor Pl	driveway installed	05/16/19	2018-76
13	87-367-0132	Biebighauser	Justin & Nikki	1243 Harbor Pl	driveway installed	05/16/19	2018-61
14	87-367-0144	JBAD, Inc	Barratto Bros.	1219 Harbor Pl	driveway installed	05/16/19	2018-38
15	87-028-1101	Berg	Donnie	11044 Gull River Rd	complaint fron DNR - wetland fill reviewed w/ Kelly C	05/16/19	2016-02
16	87-029-3201	Cragun's		11000 Cragun's Dr	Storage Building in place, no vestibule yet	05/17/19	2019-13
17	87-029-3201	Cragun's		11000 Cragun's Dr	Install Gull Lake Cruises Dock and rip rap	05/17/19	2019-22
18	87-030-1403	Craguns Resort		11000 Cragun Dr	New cabin nearing completion	05/17/19	2018-70
19	87-387-0180	Duckson	Jay	11349 Birch Island Rd	look at shoreline erosion and consider options	05/17/19	n/a
20	87-350-0110	Jordan	Shane	944 Birch LN	high water on Ruth Lake again	05/23/19	n/a

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

City of East Gull Lake

Staff Report

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To: **Mayor & City Council**

Prepared by: **Administrative Assistant Schack**

Date: **June 4, 2019**

Agenda Item: **8a**

Subject: **GO Disposal System Note, Series 2019A: $354,000; Lift Station #5 Reconstruction**

Report:

Council Action Requested:

An Offering Circular has been submitted to the City from David Drown Associates, Inc. for the reconstruction of the #5 Lift Station reconstruction for $354,000 with a closing date of on or about June 17, 2019. Interest rate is 3.20% with a maturity date of 2035.

OFFERING CIRCULAR, 23 May 2019

New Issue/Not Rated

In the opinion of Fryberger, Buchanan, Smith & Frederick, P.A., based on present federal and Minnesota laws, regulations, rulings and decisions, and assuming compliance with certain covenants, if the Note is to be issued as a tax-exempt Note, interest to be paid on the Note is excluded from gross income for federal income tax purposes and from taxable net income of individuals, estates and trusts for Minnesota income tax purposes, and is not an item of tax preference which is included in alternative minimum taxable income for purposes of the federal alternative minimum tax imposed on individuals or the Minnesota alternative minimum tax imposed on individuals, trusts and estates. Such interest is includable in taxable income for purposes of the Minnesota franchise tax on corporations and financial institutions. See "TAX EXEMPTION" herein.

$354,000
City of East Gull Lake, Minnesota
General Obligation Disposal System Note, Series 2019A

PURPOSE/AUTHORITY: The Note is issued pursuant to Minnesota Statutes, Chapter 115. Funds will be used to replace lift station #5 (from 1991 project). The Note will be a general obligation of the City for which the City pledges its full faith and credit and power to levy direct general ad valorem taxes. In addition, the city pledges sewer revenues to make the Note payments.

PRICING & AWARD: Tuesday, June 4, 2019 Award 6:30 P.M. Central.

DATED DATE: June 17, 2019

INTEREST RATE: 3.20%

INTEREST PAYMENT: February 1, 2020, and each August 1 and February 1 thereafter

MATURITY: The Note will mature on February 1 in the years and amounts as follows:

Year	Amount	Year	Amount
2020	$ 10,000	2028	$ 23,000
2021	18,000	2029	24,000
2022	19,000	2030	24,000
2023	20,000	2031	25,000
2024	20,000	2032	26,000
2025	21,000	2033	26,000
2026	21,000	2034	27,000
2027	22,000	2035	28,000

CALL DATE: Callable on any payment date beginning August 1, 2020 at a cost of par plus accrued interest. There is a $200 fee for partial prepayments plus 1% penalty on prepaid principal prior to and including February 1, 2026.

PURCHASER: Bremer Bank - Brainerd, MN.

PURCHASE PRICE: $ 354,000.00 (Par)

DENOMINATION: Sold in denominations of $1,000

TAX STATUS: Tax-exempt, bank-qualified

CLOSING/ DELIVERY DATE: On or about June 17, 2019

The Note is offered, subject to prior sale, withdrawal or modification, when, as and if issued and subject to receipt of an approving legal opinion of Fryberger, Buchanan, Smith & Frederick, P.A., Bond Counsel, Duluth, Minnesota. This Preliminary Offering Circular will be further supplemented by an addendum specifying the offering prices, interest rates, aggregate principal amount, principal amount per maturity, anticipated delivery date and underwriter, together with any other information required by law, and, as supplemented, shall constitute a "Final Offering Circular" of the Issuer with respect to the Note, as defined in S.E.C. Rule 15c2-12.

DDA
David Drown Associates, Inc.
Public Finance Advisors

MN RURAL WATER ASSOCIATION

CITY OF EAST GULL LAKE, MINNESOTA

City of East Gull Lake City Council

Name	Position	Term Expires
Dave Kavanaugh	Mayor	December 31, 2020
Jim Ruttger	Council Member	December 31, 2022
Carol Demgen	Council Member	December 31, 2020
Scott Hoffmann	Council Member	December 31, 2022
Dennis Lang	Council Member	December 31, 2020

Administration

Robert Mason — City Administrator

Bond Counsel

Fryberger, Buchanan, Smith & Frederick, P.A.
Duluth, MN

Municipal Advisor

David Drown Associates, Inc.
Minneapolis, MN

Program Sponsor

Minnesota Rural Water Association
Elbow Lake, MN

OFFERING CIRCULAR

City of East Gull Lake, Minnesota

$354,000 G.O. Disposal System Note, Series 2019A

INTRODUCTION

This Offering Circular provides information relating to the issuance of a $354,000 G.O. Disposal System Note, Series 2019A (the "Note") by the City of East Gull Lake, Minnesota (the "City".) This Offering Circular has been executed on behalf of the City and may be distributed in connection with the sale of Note authorized therein.

NO Continuing Disclosure

Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 (the "Rule") exempts securities which are sold to investors in units of no smaller than $100,000 and sold to no more than 35 "sophisticated investors." The City WILL provide audited financial statements upon request.

Authority and Purpose

The Note is being issued pursuant to Minnesota Statutes Chapter 475.521. Funds will be used to replace lift station #5 (from 1991 project).

Sources and Uses

Sources		Uses	
Par Amount of the Note	$ 354,000	Project Costs	$ 347,000
Sourcewell Contribution	6,345	Issuance Costs	12,690
		Excess Proceeds	655
Totals	**$ 360,345**		**$ 360,345**

Payment and Security

The Note will be a general obligation of the City for which the City pledges its full faith and credit and power to levy direct general ad valorem taxes. The City will also pledge sewer revenues to make the Note payments.

Optional Redemption

The Note is callable on any payment date beginning August 1, 2020 at a cost of par plus accrued interest. There is a $200 fee for partial prepayments plus a 1% penalty on prepaid principal prior to and including February 1, 2026.

No Rating

The City will not purchase a rating on this issue.

Tax Exemption and Related Considerations

Tax Exemption: Based on present federal and Minnesota laws, regulations, rulings and decisions, and on certifications to be furnished at closing, and assuming compliance by the City with certain tax covenants (the "Tax Covenants"), that interest to be paid on the Note is excluded from gross income for purposes of federal income taxation and from taxable net income of individuals, estates or trusts for purposes of Minnesota income taxation. Such interest is, however, included in taxable income for purposes of the Minnesota franchise tax on corporations and financial institutions.

Certain provisions of the Internal Revenue Code of 1986, as amended (the "Code"), however, impose continuing requirements that must be met after the issuance of the Note in order that interest on the Note be and remain excludable from federal gross income and from Minnesota taxable net income of individuals, estates, and trusts. These requirements include, but are not limited to, provisions regarding the use of bond proceeds and the facilities financed or refinanced with such proceeds; restrictions on the investment of bond proceeds and other amounts; and provisions requiring that certain investment earnings be rebated periodically to the federal government. Noncompliance with such requirements of the Code may cause interest on the Note to be includable in federal gross income or in Minnesota taxable net income retroactively to their date of issue. Compliance with the Tax Covenants will satisfy the current requirements of the Code with respect to exclusion of interest on the Note from federal gross income and from Minnesota taxable net income of individuals, estates and trusts. No provision has been made for redemption of or for an increase in the interest rate on the Note in the event that interest on the same becomes includable in federal gross income or in Minnesota taxable net income.

Bond Counsel has not undertaken to advise in the future whether any events after the date of issuance of the Note may affect the tax-exempt status of interest on the Note or the tax consequences of ownership of the Note. No assurance can be given that future legislation, if enacted into law, will not contain provisions which could directly or indirectly affect the exclusion of the interest on the Note from gross income for federal income tax purposes.

Section 86 of the Code and corresponding provisions of Minnesota law require recipients of certain social security and railroad retirement benefits to take interest on the Note into account in determining the taxability of such benefits. Passive investment income, including interest on the Note, may be subject to taxation under section

1375 of the Code, and corresponding provisions of Minnesota law, for an S corporation that has accumulated earnings and profits at the close of the taxable year, if more than 25 percent of its gross receipts is passive investment income. Section 265 of the Code denies a deduction for interest on indebtedness incurred or continued to purchase or carry the Note (see "QUALIFIED TAX-EXEMPT OBLIGATIONS" below for provisions relating to certain financial institutions), and Minnesota law similarly denies a deduction for such interest in the case of individuals, estates and trusts. Indebtedness may be allocated to the Note for this purpose even though not directly traceable to the purchase of the Note. Federal and Minnesota laws also restrict the deductibility of other expenses allocable to the Note. In the case of an insurance company subject to the tax imposed by section 831 of the Code, the amount which otherwise would be taken into account as losses incurred under section 832(b)(5) of the Code must be reduced by an amount equal to 15 percent of the interest on the Note that is received or accrued during

THE FOREGOING IS NOT INTENDED TO BE AN EXHAUSTIVE DISCUSSION OF COLLATERAL TAX CONSEQUENCES ARISING FROMOWNERSHIP OR DISPOSITION OF THE NOTE OR RECEIPT OF INTEREST ON THE NOTE. PROSPECTIVE PURCHASERS OR NOTEHOLDERS SHOULD CONSULT THEIR TAX ADVISORS WITH RESPECT TO COLLATERAL TAX CONSEQUENCES AND APPLICABLE STATE AND LOCAL TAX RULES IN STATES OTHER THAN MINNESOTA.

Qualified Tax-Exempt Obligations: The Note will be designated as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Related Tax Considerations

Interest on the Note is not an item of tax preference for federal or Minnesota alternative minimum tax purposes, and it is not included in adjusted current earnings of corporations for purposes of the federal alternative minimum tax. Section 86 of the Code and corresponding provisions of Minnesota law require recipients of certain social security and railroad retirement benefits to take interest on the Note into account in determining the taxability of such benefits. Passive investment income, including interest on the Note, may be subject to taxation under section 1375 of the Code, and corresponding provisions of Minnesota law, for an S corporation that has accumulated earnings and profits at the close of the taxable year, if more than 25 percent of its gross receipts is passive investment income. Section 265 of the Code denies a deduction for interest on indebtedness incurred or continued to purchase or carry the Note (see "QUALIFIED TAX-EXEMPT OBLIGATIONS" below for provisions relating to certain financial institutions), and Minnesota law similarly denies a deduction for such interest in the case of individuals, estates and trusts. Indebtedness may be allocated to the Note for this purpose even though not directly traceable to the purchase of the Note. Federal and Minnesota laws also restrict the deductibility of other expenses allocable to the Note. In the case of an insurance company subject to the tax imposed by section 831 of the Code, the amount which otherwise would be taken into account as losses incurred under section 832(b)(5) of the Code must be reduced by an amount equal to 15 percent of the interest on the Note that is received or accrued during the taxable year. Interest on the Note may be included in the income of a foreign corporation for purposes of the branch profits tax imposed by section 884 of the Code and is included in net investment income of foreign insurance companies under section 842(b) of the Code.

Because of the Code's basis reduction rules for amortizable Note premium, Noteholders who acquire Note at a premium may be required to recognize taxable gain upon sale of the Note, even if the Note is sold for an amount equal to or less than their original cost.

THE FOREGOING IS NOT INTENDED TO BE AN EXHAUSTIVE DISCUSSION OF COLLATERAL TAX CONSEQUENCES ARISING FROM OWNERSHIP OR DISPOSITION OF THE NOTE OR RECEIPT OF INTEREST ON THE NOTE. PROSPECTIVE PURCHASERS OR NOTEHOLDERS SHOULD CONSULT THEIR TAX ADVISORS WITH RESPECT TO COLLATERAL TAX CONSEQUENCES AND APPLICABLE STATE AND LOCAL TAX RULES IN STATES OTHER THAN MINNESOTA

Litigation

The City is not aware of any threatened or pending litigation affecting the validity of the Note or the City's ability to meet its financial obligations.

Future Financing

The City does not expect to issue additional debt in the next twelve months. However, there is a possibility of additional debt being issued in 2023 when the County is scheduled to build a new road and bridge over the Gull River. The City intends to close its northern wastewater facility and build a bypass sewer line along this new road to send sewage to the Pine Beach plant. This is initially estimated to be a $3 million project, though the City Administrator believes these costs are overstated. The City intends to finance this project through a blend of State loans and contributions.

Legality

The Note is subject to approval as to certain matters by Fryberger, Buchanan, Smith & Frederick, P.A. of Duluth, Minnesota, as Bond Counsel. Bond Counsel has not participated in the preparation of this Offering Circular and will not pass upon its accuracy, completeness, or sufficiency. Bond Counsel has not examined nor attempted to examine or verify any of the financial or statistical statements or data contained in this Offering Circular and will express no opinion with respect thereto.

Registrar

Northland Trust Services, Minneapolis, Minnesota, will act as the pay agent/registrar.

Municipal Advisor

The City has retained David Drown Associates, Inc., Minneapolis, Minnesota, as Municipal Advisor (the "Municipal Advisor") in connection with the issuance of the Note. In preparing the Offering Circular, the Municipal Advisor has relied upon governmental officials and other sources that have access to relevant information contained in the Offering Circular. The Municipal Advisor has not been engaged, nor has it undertaken to independently verify, the accuracy of such information. The Municipal Advisor is not a public accounting firm and has not been engaged by the City to compile, review, examine or audit any information in the Offering Circular in accordance with accounting standards. The Municipal Advisor is an independent advisory firm and is not engaged in the business of underwriting, trading or distributing municipal securities or other public securities.

Certification

The City has authorized the distribution of this Offering Circular for use in connection with the initial sale of the Note. As of the date of the settlement of the Note, the Purchaser(s) will be furnished with a certificate signed by the appropriate officers of the City. The certificate will state that as of the date of the Offering Circular, it did not and does not as of the date of the certificate contain any untrue statement of material fact or omit to state a material fact necessary in order to make the statements made therein, in light of the circumstances under which they were made, not misleading.

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VALUATION INFORMATION & STATISTICS

Population Trends

	Population
2017 U.S. Census	975
2010 U.S. Census	1004
2000 U.S. Census	978

Source: U.S. Census

Income and Housing

	City of East Gull Lake	Cass County	State of Minnesota
2017 Per Capita Income	$ 48,457	$ 28,004	$ 34,712
2017 Median Household Income	74,922	50,162	65,699
% of Population Below Poverty	3.6%	15.3%	10.5%
Median Value of Owner-Occupied Housing	302,900	178,700	199,700

Source: U.S. Census via American Factfinder

Employment Data

	Labor Force	Unemployment Rate	
	County	County	Statewide
April 2019	14,141	5.9%	3.2%
April 2018	13,841	5.8%	3.0%

Source: Minnesota Department of Employment and Economic Development

Trends in Valuation

Year	Total Taxable Market Value*	Adjusted Net Tax Capacity
2016/17	$ 455,136,927	$ 4,974,684
2015/16	451,682,011	4,927,660
2014/15	449,953,737	4,909,697
2013/14	431,878,369	4,705,376
2012/13	458,598,790	5,020,879
2011/12	478,546,153	5,225,834
2010/11	482,931,982	5,269,026

** Taxable Market Value in 2012 is AFTER reduction for homestead residential exclusion. This new law reduces the taxable market value of lower value homes by up to 43% of appraised value.*

Total Tax Capacity Rates

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
City of East Gull Lake	11%	10%	10%	11%	11%	14%
Cass County	29%	30%	30%	31%	31%	31%
School District	19%	22%	23%	23%	23%	23%
Other	%	0%	0%	0%	0%	0%
TOTAL	59%	62%	63%	65%	65%	68%

Tax Levies and State Aids

Year Levy/Collect	Net Levy	LGA
2015/16	$ 645,991	$ 0
2014/15	547,085	0
2013/14	527,677	0
2012/13	484,875	0
2011/12	545,682	0
2010/11	554,015	0

Cash and Investments (as of 12/31/2017)

Fund	Cash & Investments
Governmental Funds	$ 727,336
Enterprise Funds	5,255
Total	$ 732,591

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INDEBTEDNESS

(as of 06/01/2019)

Legal Debt Limit and Margin

Legal Debt Limit (3% of Estimated Market Value)	$ 15,848,175
Less: Outstanding Debt Subject to Limit	0
Legal Debt Margin as of 6/1/2019	$ 15,848,175

General Obligation Debt Supported by Assessments

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding
01/06/2015	$ 1,555,000	Improvement Portion of 2015 Bonds	02/01/2024	$ 975,000
11/20/2013	830,000	Improvements	02/01/2029	585,000
Total				$ 1,560,000

General Obligation Debt Supported by Revenues

Date of Issue	Original Amount	Purpose	Final Maturity	Principal Outstanding
06/17/2019	$ 354,000	Disposal System, This Issue	02/01/2035	$ 354,000
01/06/2015	135,000	Revenue Portion of 2015 Bonds	08/20/2024	85,000
08/26/2004	6,416,500	Water Revenue	08/20/2024	2,203,000
Total				$ 2,642,000

Summary of Direct Debt Including this Issue

	Gross Debt
GO Debt Supported by Assessments	$ 1,560,000
GO Debt Supported by Revenues	2,642,000
Total	$ 4,202,000

Debt Ratios

	Net G.O. Debt	Debt/Economic Market Value $ 519,890,648	Debt per Capita 1,029
Net Direct G.O. Debt*	$ 1,560,000	0.30%	$ 1,516
Total G.O. Debt	4,202,000	081%	4,084

** Excludes G.O. Debt supported by revenues.*

GENERAL INFORMATION

The City of East Gull Lake is situated in Cass County in central Minnesota. The City lies approximately 140 miles north northwest of the City of Minneapolis and 125 miles southwest of the City of Duluth. County Roads 18, 70, and 77 are the main routes in the community.

Organization

The City was incorporated in 1947. The City Council is composed of a Mayor and four council members. The non-voting Mayor is elected at large and serves a four-year term. Council members are elected to serve overlapping four-year terms. The present Council is comprised of the following members:

Name	Position	Term Expires
Dave Kavanaugh	Mayor	December 31, 2020
Jim Ruttger	Council Member	December 31, 2022
Carol Demgen	Council Member	December 31, 2020
Scott Hoffmann	Council Member	December 31, 2022
Dennis Lang	Council Member	December 31, 2020

Robert Mason is the appointed City Administrator and is responsible for administering Council policy on a day-to-day basis.

City Services

City services include municipal water and sewer.

Employee Pensions

The full-time and certain part-time employees of the City are covered by the General Employees Retirement Fund (GERF). GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated members are covered by Social Security and Basic members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan. The City contribution to GERF for the year ended December 31, 2017, were $17,461.

Financial Services

There no financial institutions in the City of East Gull Lake. There are several in the nearby City of Brainerd.

Source: FDIC Summary of Deposits

City of East Gull Lake, Minnesota

5/23/2019 (revised 5/29 for lower rate)

$354,000

FINAL

General Obligation Disposal System Note, Series 2019A

Minnesota Rural Water Association "MIDI-Loan"

Uses of Funds

Project Costs	347,000.00
Other Costs	-
Total Project Costs	**347,000.00**
Capitalized Interest	-
MN Rural Water Loan Fees	12,690.00
Other Costs	-
Surplus	655.00
	360,345.00

Sources of Funds

Bond Issue	**354,000.00**
Sourcewell Contribution	6,345.00
	360,345.00

Closing Allocations

Purchaser:	Bremer Bank, Brainerd, Minnesota	
Proceeds wired to		
Construction Fund	347,000.00	
Debt Service Fund	655.00	
Total to Issuer >>		**347,655.00**
Proceeds wired to Pay Agent for Costs		
David Drown Associates, Inc. (FA)*	2,395.00	
Fryberger & Buchanan (Bond Atty)	3,100.00	
Pay Agent -- City Clerk	-	
MN Rural Water Ass'n (Sponsor)	850.00	
Total for Expenses >>		**6,345.00**

* Net of Sourcewell contribution

Calendar

Application Received	5/22/2019
City Council approves Sales Resolution	6/4/2019
Dated Date / Closing Date	6/17/2019
1st Interest Payment	2/1/2020
Proceeds spent by…	12/31/2020

Statistics

Purchase Price (Issue Price)	354,000.00
Net Interest Cost	101,256.53
Net Effective Rate	3.20000%
Average Coupon	3.20000%
IRS Yield	3.19949%
WAM	8.9386
Call Option	Any pmt date beg. 8/1/2020 at par ($200 fee for partials), plus 1% charge thru 2/1/2026
Tax Status	Tax Exempt, Bank Qualified
Rebate	$5 million small issuer exemption
Continuing Disclosure	none -- audits upon request
Statutory Authority	115, 475

How to make payments

Payments are made directly to Bremer Bank, Brainerd, Minnesota.
The lender will provide you with notice of pending payments due prior to each scheduled payment. Generally, you should mail payments at least 3 days early - wired funds can be transferred on the date payment is due. Questions? Contact 218-828-5155.

City of East Gull Lake, Minnesota

5/23/2019 (revised 5/29 for lower rate)

$354,000

FINAL

General Obligation Disposal System Note, Series 2019A

PAYMENT SCHEDULE AND CASHFLOW

	Note Payments									*D/S Fund Balance*	
Payment Date	Principal	Rate	Interest	**Payment Total**	Annual plus 5%	Pay Agent	Budget Year	Sewer Revenues	Other Revs	Surplus (deficit)	Account Balance
								Deposit to Debt Service Account >			655
6/17/2019	*Dated Date*										
2/1/2020	10,000	3.200%	7,049	**17,048.53**	17,049	-	2019	16,394	-	(655)	-
8/1/2020			5,504	**5,504.00**							
2/1/2021	18,000	3.200%	5,504	**23,504.00**	30,458	-	2020	29,008	1,450	-	-
8/1/2021			5,216	**5,216.00**							
2/1/2022	19,000	3.200%	5,216	**24,216.00**	30,904	-	2021	29,432	1,472	-	-
8/1/2022			4,912	**4,912.00**							
2/1/2023	20,000	3.200%	4,912	**24,912.00**	31,315	-	2022	29,824	1,491	-	-
8/1/2023			4,592	**4,592.00**							
2/1/2024	20,000	3.200%	4,592	**24,592.00**	30,643	-	2023	29,184	1,459	-	-
8/1/2024			4,272	**4,272.00**							
2/1/2025	21,000	3.200%	4,272	**25,272.00**	31,021	-	2024	29,544	1,477	-	-
8/1/2025			3,936	**3,936.00**							
2/1/2026	21,000	3.200%	3,936	**24,936.00**	30,316	-	2025	28,872	1,444	-	-
8/1/2026			3,600	**3,600.00**							
2/1/2027	22,000	3.200%	3,600	**25,600.00**	30,660	-	2026	29,200	1,460	-	-
8/1/2027			3,248	**3,248.00**							
2/1/2028	23,000	3.200%	3,248	**26,248.00**	30,971	-	2027	29,496	1,475	-	-
8/1/2028			2,880	**2,880.00**							
2/1/2029	24,000	3.200%	2,880	**26,880.00**	31,248	-	2028	29,760	1,488	-	-
8/1/2029			2,496	**2,496.00**							
2/1/2030	24,000	3.200%	2,496	**26,496.00**	30,442	-	2029	28,992	1,450	-	-
8/1/2030			2,112	**2,112.00**							
2/1/2031	25,000	3.200%	2,112	**27,112.00**	30,685	-	2030	29,224	1,461	-	-
8/1/2031			1,712	**1,712.00**							
2/1/2032	26,000	3.200%	1,712	**27,712.00**	30,895	-	2031	29,424	1,471	-	-
8/1/2032			1,296	**1,296.00**							
2/1/2033	26,000	3.200%	1,296	**27,296.00**	30,022	-	2032	28,592	1,430	-	-
8/1/2034			880	**880.00**							
2/1/2034	27,000	3.200%	880	**27,880.00**	30,198	-	2033	28,760	1,438	-	-
8/1/2035			448	**448.00**							
2/1/2035	28,000	3.200%	448	**28,448.00**	30,341	-	2034	28,896	1,445	-	-
	354,000		101,257	**455,256.53**	477,167	-		454,602	21,910	(655)	

Prepared by: David Drown Associates, Inc.
612-920-3320

Exhibit A

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: **June 4, 2019**

Agenda Item: **13a**

Subject: **Resolution 06:01-19 – Resignation of Councilor Lang**

Report:

Council Action Requested:

City staff is recommending acceptance of the resignation of Councilor Dennis Lang as of May 7, 2019.

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

RESOLUTION 06:01-19
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 4th day of June, 2019 at 6:30 p.m. The following resolution was introduced and Council moved upon its adoption:

WHEREAS, the City of East Gull Lake City Council has received the written resignation of Councilor Dennis Lang, effective on May 7, 2019.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of East Gull Lake, Minnesota as follows:

1. The council accepts Dennis Lang's resignation as described above.
2. The council declares that a vacancy exists on council effective on May 7, 2019.

Adopted by the Council this 4th day of June, 2019.

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

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To: **Mayor & City Council**

Prepared by: **Administrative Assistant Schack**

Date: **June 4, 2019**

Agenda Item: **13b**

Subject: **Appointment of Councilor Replacement**

Report:

Council Action Requested:

City staff has received a resume from Tim Bergin to fill the vacancy left by Councilor Lang's resignation.

Tim Bergin

Tim.bergin17@outlook.com • 1311 East Pointe Drive • 218-820-8595

Objective

To join the East Gull Lake City Council

Education

University of Minnesota Duluth

December 1977 Bachelor of Accounting

Experience

Clifton Larson Allen CPAs (Larson Allen Weishair) Minneapolis / Brainerd

January 1978 to December 31, 2015

Client Service Partner (CPA) in Individual /Business Tax and Consulting Services

Professional and Personal Involvement

Brainerd Lakes Community Foundation Board Member and Treasurer 2015-Present

Lutheran Church of the Cross Endowment Fund Board Member 2006-Present
Church Council Board Member and Treasurer 7 years

East Pointe Homeowner Association Board Member (2014-Present) President (2016-Present)

Brainerd Lakes Sunrise Member 1989-Present and Past President and Board Member

Brainerd Lakes Area Economic Development Corporation Past President and Board Member 1991-2000

Junior Achievement Instructor 2007-2018

American Institute Of Certified Public Accountants

Minnesota Society of Certified Public Accountants

Minnesota Medical Group Management

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: **June 4, 2019**

Agenda Item: **14a**

Subject: **Flood Hazard Mitigation/Flood Damage Reduction Grant Assistance**

Report:

Council Action Requested:

Councilor Ruttger has submitted information regarding flood hazard and damage reduction grant assistance for discussion.

Flood Hazard Mitigation Grant Assistance

Program Purpose: To provide technical and financial assistance to local governmental units for conducting flood damage reduction studies and for planning and implementing flood damage reduction measures.

Eligible Projects: Flood damage reduction studies for planning and implementing structural and non-structural measures including: acquisition of structures in the flood plain, relocations, flood-proofing, development of flood warning systems, public education, flood plain restorations, dams, dikes, levees, flood bypass channels, flood storage structures, water level control structures and other related activities

Who May Apply: Cities, counties, townships, watershed districts, watershed management organizations and lake improvement districts.

Priorities: Applications are reviewed on a state-wide basis. The Department prioritizes grant requests based on several considerations, including need, feasibility, and financial situation, with an emphasis placed on activities that reduce flood damages and enhance environmental benefits.

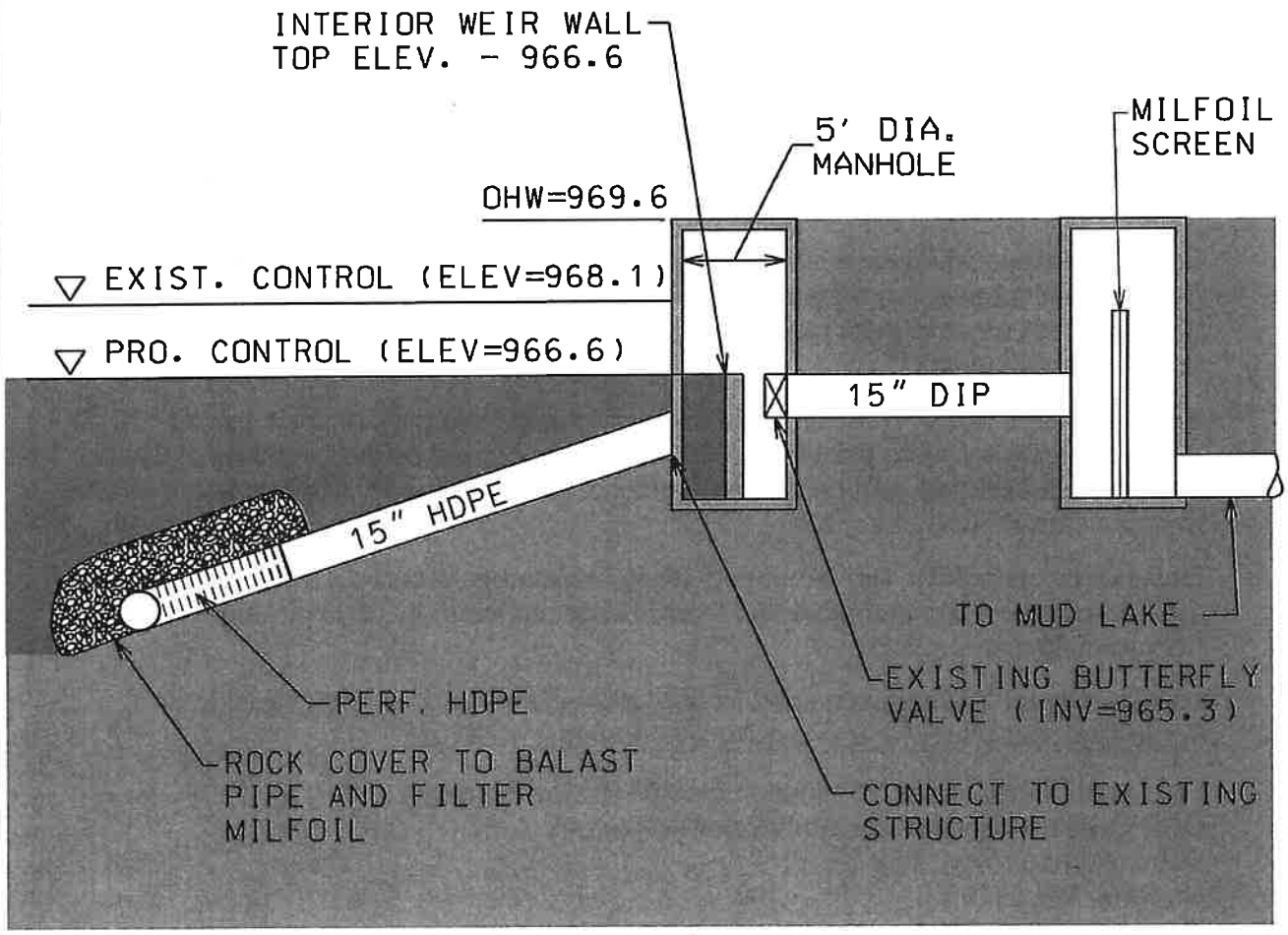
Level of Assistance: A maximum of 50% of total eligible project costs up to $150,000. Grant requests for more than $150,000 must be approved by the Legislature. Costs must be incurred and paid before reimbursement can be made. Applicants are eligible to receive more than one grant.

General Information: The Minnesota State Legislature established this program in 1987 to provide state technical and financial assistance to local governments for flood hazard mitigation projects.

How to Apply: To receive an application, please contact your DNR Division of Ecological and Water Resources Area Hydrologist PDF or:

Pat Lynch, Flood Hazard Mitigation Grant Program Manager
DNR Division of Ecological and Water Resources
500 Lafayette Road, Box 32
St. Paul, MN 55155
Phone: 651-259-5691
Fax: 651-296-0445
E-Mail: pat.lynch@state.mn.us

We recommend that the completed application form be submitted to your DNR Division of Waters Area Hydrologist by June 1 of the year in which you wish to apply.



WSB & Associates, Inc.
701 Xenia Avenue South, Suite 300
Minneapolis, MN 55416
www.wsbeng.com
763-541-4800 - Fax 763-541-1700
INFRASTRUCTURE • ENGINEERING • PLANNING • CONSTRUCTION

BEEBE LAKE
OUTLET CONTROL
STRUCTURE
IMPROVEMENTS

FIGURE 10

K:\01711-110\Cad\Plan\Detail 2.dgn

Grant Application Form

FLOOD DAMAGE REDUCTION

FDR

GRANT ASSISTANCE PROGRAM

Prepared For
Local Government

MN DNR WATERS

FLOOD DAMAGE REDUCTION PROGRAMS
HAZARD MITIGATION GRANT APPLICATION

Application Date:_____

Local Unit of Government Applicant:_____

Authorized Agent:_____

Address:_____
Number & Street City/State Zip code County

Phone No:(____)_____Fax No:(___)_____Cell Phone:(___)_____

E-mail address:_____

Contact person (if different from authorized agent):_____

Address:_____
Number & Street City/State Zip code County

Phone No:(____)_____Fax No:(___)_____Cell Phone:(___)_____

E-mail address:_____

Project Funding Breakout

Total Estimated Project Cost	
Amount Requested From DNR Waters	
Amount from other state agencies	
Total share of all local government sources	
Estimated in-kind match	
Federal share	
Private share	

Check the following types of flood damage reduction activities included in project along with a quantity (if applicable) and cost or percentage of total project costs.

	Activity	Quantity		Cost or Percentage
	Acquisition		Number of Homes	
	Levee		Miles	
	Levee Improvement		Lineal Feet	
	Floodwall		Lineal Feet	
	Ring Dike		Number of Ring Dikes	
	Ring Dike Improvement		Number of Ring Dikes	
	Flood Storage Easement		Acres	
	Impoundment		Acre Feet	
	Impoundment Improvement			
	Flood Warning System			
	Feasibility Study			
	Flood Insurance Study			
	Floodplain Mapping			
	Geographic Information System			
	Hydrology / Hydraulic Study			
	Other			

Project Narrative

(Please attach resolutions authorizing application and signature, a map of the site, highlighting area(s) damaged and the location of the proposed project.)

I. a.) Briefly describe and itemize the damage(s):

b.) Describe the repetitive nature of the flooding:

Project Narrative

II. **Describe the proposed project and its objective:**
(Please include project location, a list of funding sources, how local funding will be obtained and identify implementing parties and their roles.)

Project Narrative

III. a.) **Summarize the alternative flood mitigation measures that were considered to achieve the desired benefits.**

b.) **Is the proposed project the least environmentally damaging alternative that is feasible and prudent? Why?**

(If project requires a mandatory environmental review)

c.) **Has an environmental review been completed for the proposed project? If not, is an environmental review part of the application proposal?**

Project Narrative

IV. **Describe and itemize the costs (including environmental and natural resource costs) associated with the project:**
(include a budget/cost schedule. If the project will be completed in phases, please include a phasing schedule for the project.)

Environmental costs do not need to be quantified in terms in money.

Project Narrative

V. **Describe and itemize the benefits (including environmental and natural resource costs) associated with this project:**
(Please describe the anticipated results of this project.)

Environmental benefits do not need to be quantified in terms of money.

Project Narrative

VI. **List opportunities for public involvement and describe public response to the proposed project:**

a.) Describe partners (if any) and their role in this project.

Project Narrative

VII. **Flood Insurance: Do the local government units within your jurisdiction participate in the National Flood Insurance Program?**

VIII. **Zoning Ordinances: Is your local government unit administering a state approved shoreland ordinance and flood plain ordinance?**

IX. **Is this proposed study, plan, or project identified in a comprehensive local water plan prepared under M.S. Chapter 110B or 112 or M.S. 473.875-473.883?**

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

City of East Gull Lake

Staff Report

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To: **Mayor & City Council**

Prepared by: **Kathy Schack**

Date: **June 4, 2019**

Agenda Item: **14b**

Subject: **Resolution 06:02-19**
Gambling Permit – Raffle at Madden's Resort

Report:

Council Action Requested:

MN Building & Construction Trades Council is requesting a gambling permit be approved for a raffle to be held on July 26, 2019 at Madden's Resort.