

**CITY OF EAST GULL LAKE
REGULAR SESSION
AGENDA
Tuesday, January 02, 2018
6:30 PM**

- 1. Call meeting to order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Adoption of Agenda by motion**
 - 4a. Additions
 - 4b. Deletions
- 5. Approval of Consent Agenda by motion ***
 - 5a. December 5, 2017 City Council Meeting Minutes
 - 5b. Financial Report
 - ◆ November, 2017 bank statement information
 - Checking Account
 - Total Additions: \$147,044.46
 - Total Subtractions: \$90,105.39
 - Ending Balance: \$263,452.77
 - Interest Paid to date: \$43.05
 - Money Market Account
 - Beginning Balance: \$250,009.59
 - Total Additions: \$14.38
 - Ending Balance: \$250,023.97
 - Interest Paid to date: \$23.97
 - ◆ Approve December, 2017 Check Register
 - Claims 19765 to 19775 for total amount of \$14,208.63
 - ◆ Monthly Budget Report, Delinquent WW Customers Report
- 6. Open Forum****

None
- 7. Planning & Zoning**

No Report
- 8. Wastewater & Roads Report**

No Report
- 9. Public Safety**

No Report
- 10. Parks and Trails**

No Report
- 11. Personnel Committee**

No Report

12. Budget Committee

No Report

13. Mayor

13a. 2018 Appointments – Resolution 01:02-18

14. City Staff

14a. Ordinance Amendment: Citation Process for Administrative Fines 2018-01

14b. Ordinance Amendment: Citation Process for Administrative Fines Summary 2018-01

14c. Schedule of Civil Fines for Administrative Offenses – Resolution 01:01-18

14d. Raffle Resolution 01:03-18 – TIP, Legacy at Cragun’s, February 10, 2018

14e. Discuss Committed Funds for purchase of City truck

15. Old Business

None

16. New Business

None

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

Planning and Zoning MeetingTuesday, January 30, 2018 at 6:30pm

City Council Meeting Tuesday, February 06, 2018 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
December 5, 2017
6:30 PM**

Mayor Kavanaugh called the December 5, 2017 regular Council meeting to order at 6:30 PM.
The pledge of allegiance was recited.

ROLL CALL

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

Absent: None

Audience: Cass County Commissioner Neal Gaalswyk, Herm Schley

ADOPTION OF AGENDA

- 4a. Additions – 14h Resolution 12:05-17 Raffle at Cragun’s Resort 2/23/18
 - 14i ITS invoice; road closed signs
 - 14j Resolution 12:05-17 Raffle at Cragun’s Resort 4/7/18
 - 14k Gull Chain of Lakes Association Donation request
- 4b. Deletions: None

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

ADOPTION OF CONSENT AGENDA

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

- 5a. [Click here to enter a date. City Council Meeting Minutes](#)
- 5b. Financial Report
 - Checking Account
 - Total Additions: \$127,653.28
 - Accounts Payable: \$71,272.23
 - Transfer to Money Market account: \$250,000.00
 - Total Subtractions: \$321,272.23
 - Ending Balance: \$206,513.70
 - Interest Paid to date: \$40.84
 - Money Market Account
 - Beginning Balance: \$250,000.00
 - Interest Paid to date: \$9.59
 - Ending Balance: \$250,009.59
 - Approve November, 2017 Check Register
 - Claims 19720 to 19754 for total amount of \$55,601.98
 - Monthly Budget Report, Delinquent WW Customers Report

OPEN FORUM**

None

PLANNING & ZONING

7a. Planning Commission Report

Chair Buxton noted there were no public hearings and reviewed the Administrator's Report of site visits.

7b. Comprehensive Plan Adoption

Chair Buxton noted that the Comprehensive Plan was recommended to the Council to approve. He noted that this is step one of the process. Mayor Kavanaugh asked for adoption of approval of the Comprehensive Plan. It was noted that the Zoning Ordinance and Zoning Map will need to be updated to match the Comprehensive Plan.

M/S/P, all ayes, Councilors Demgen, Hoffmann to approve request for adoption of the Comprehensive Plan.

Discussion ensued regarding the pumping of Ruth Lake. It was noted that the City will not be pumping the lake again. Chair Buxton explained that the water level can be kept even by putting in a culvert. Administrator Mason read a letter from Rosemary Susens regarding the pumping of Ruth Lake. It was noted that this is not a City issue, but should be a neighborhood project.

WASTEWATER & ROAD REPORT

8a. Increase in Wastewater Base Rate

Administrator Mason stated that an increase of \$2.00 in the wastewater base was recommended by the Wastewater Committee. (The capital outlay charge of \$3.00 would remain the same, making the total quarterly billing for both wastewater base and capital outlay \$108.00.)

Ayes by roll call vote: Councilors Ruttger, Hoffmann, Demgen, Lang, Mayor Kavanaugh, approval to adopt Resolution 12: 01-17 request for an increase of \$2.00 on the wastewater charges from \$106.00 to \$108.00; absent: None

PUBLIC SAFETY

No Report

PARK & TRAILS

No Report

PERSONNEL COMMITTEE

11a. Addition of Health Savings to Cole Neeser, new employee

BUDGET COMMITTEE

12a. 2018 Budget/Final Levy Resolution

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

Ayes by roll call vote: Councilors Ruttger, Hoffmann, Lang, Demgen, Mayor Kavanaugh, approval to adopt Resolution for the 2018 Final Levy as presented above; absent: None

MAYOR'S REPORT

No Report

CITY ADMINISTRATOR REPORT

14a. Resolution 12:01-17

Brainerd Public Schools Foundation Raffle, Cragun's Resort, 2/3/2018

Ayes by roll call vote: Councilors Demgen, Lang, Hoffmann, Ruttger, Mayor Kavanaugh, approval to adopt Resolution 12: 01-17; absent: None

14b. Administrative Fines Ordinance Amendment 2017-02-Table: Demgen, Ruttger

Ayes by roll call vote: Councilors Demgen, Ruttger, Hoffmann, Lang, Mayor Kavanaugh, to adopt Ordinance Amendment 2017-02 with the Schedule of Fines presented.

14c. Administrative Fines Ordinance Amendment 2017-02 Summary-Continued

Ayes by roll call vote: Councilors Ruttger, Lang, Hoffmann, Demgen, Mayor Kavanaugh, to approve Ordinance Summary for public notice Ordinance Amendment 2017-02.

14d. Resolution 2017-02

Schedule of Civil Fines for Administrative Offenses

Administrator Mason reviewed the schedule of fines explaining the process.

Ayes by roll call vote: Councilors Ruttger, Lang, Hoffmann, Demgen, Mayor Kavanaugh, to approve Resolution 2017-02.

14e. Resolution 12:03-17

Establish 2018 EGL Election Polling Location

Ayes by roll call vote: Councilors Lang, Demgen, Ruttger, Hoffmann, Mayor Kavanaugh, to approve Ordinance Summary for public notice for Resolution 12:03-17.

14f. 2018 Meeting Schedule

M/S/P, all ayes, Councilors Hoffmann, Lang to approve 2018 Meeting Schedule.

14g. Rosemary Susens letter regarding Ruth Lake pumping

14h. Resolution 12:05-17

Raffle for Habitat for Humanity at Cragun's Resort 2/23/18

Ayes by roll call vote: Councilors Hoffmann, Demgen, Ruttger, Lang, Mayor Kavanaugh, to approve Resolution 12:05-17.

14i. ITS invoice for "road closed" signs

Administrator Mason discussed the invoice for the road closed signs for Gull Dam Road. Administrator Mason thanked Cass County for their assistance in repairing the bank and reopening Gull Dam Road. Discussion ensued regarding the portion of the road to the dam and the 1927 contract the City has with the Federal Government. It was noted that the Corps is considering renegotiating the lease with the City. It was noted that the essence that was portrayed by some of the federal employees at the meeting (to discuss repair of the road) was less than desirable to keeping the road to the dam open. It was also noted that the City would like to keep it open. It was noted that the County and the City needs to discuss options before being approached by the Corps to renegotiate the lease. It was noted that with the current lease, the Corps can give a 90-day notice to close down the road. They have sent verbiage in the proposed new lease that changes that timeframe to a 30-day notice. Administrator Mason noted he would like the County to share with the City the responsibility of the portion of Gull Dam Road in question (from the dam to the corner just west of City Hall). Mayor Kavanaugh asked Cass County Commissioner Neal Gaalswyk if there are any other roads in the County that dead end or are connected by city or township roads. He pointed out that the Corps has no reason to keep that portion of the road open for their interest as they have access to the dam from the west. He noted that it is up to the local authorities to decide the options. He pointed out that it is Federal land. Superintendent Jasmer asked if while the Corps is involved, if the City could raise the point that the road needs attention and if the City would be allowed to overlay the road. Mayor Kavanaugh stated that the City has been maintaining the west side access to the dam. Commissioner Gaalswyk noted that point could be brought to the table when discussing the new lease. Discussion ensued regarding the burial mounds in the area.

14j. Resolution 12:06-17

Raffle for Pheasants Forever at Cragun's Resort 4/7/18

Ayes by roll call vote: Councilors Ruttger, Lang, Hoffmann, Demgen, Mayor Kavanaugh, to approve Resolution 12:06-17.

14k. Gull Chain of Lakes Association Donation request

Administrator Mason addressed the Council regarding a request from the Gull Chain of Lakes Association for a donation. It was decided to decline.

OLD BUSINESS

None

NEW BUSINESS

None

NEXT REGULAR SESSIONS OF CITY COUNCIL/OTHER MEETINGS

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

Planning and Zoning MeetingNo December Meeting

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

Transcribed by East Gull Lake Administrative Assistant
Kathy Schack

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

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City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
General Fund								
100-10100	Cash	\$165,030.68	\$105,857.53	\$185,606.46	\$210,765.78			
100-10500	Taxes Receivable Current	\$1,363.00	\$2,378.00	\$1,284.00	\$1,284.00			
100-10501	Taxes Receivable Delinquent	\$15,762.00	\$13,498.00	\$6,593.00	\$6,593.00			
100-11500	Accounts Receivable	\$5.00	\$0.00	\$0.00	\$0.00			
100-11599	Unapplied Accounts Receivable	\$0.28	\$91.00	\$0.00	\$0.00			
100-12100	Assessments Receivable	\$0.43	\$0.43	\$0.43	\$0.43			
100-13000	Due from other Fund	\$0.22	\$0.22	\$0.22	\$0.22			
100-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00			
100-15500	Prepays	\$1,200.00	\$848.00	\$830.00	\$830.00			
100-21100	Accounts Payable	\$810.00	\$3,537.95	\$497.29	\$0.00			
100-21200	Wages Payable	\$1,847.00	\$2,393.00	\$1,848.00	\$1,848.00			
100-21201	Section 125 Medical	\$0.18	-\$0.34	-\$0.34	\$1,363.68			
100-21202	Section 125 Child Care	\$0.00	\$0.00	\$0.00	\$0.00			
100-21203	ICMA	\$0.00	\$0.00	\$0.00	\$0.00			
100-21204	AFLAC	-\$0.14	\$0.24	\$0.22	\$34.73			
100-21205	HEALTH INSURANCE	\$0.14	\$0.14	\$0.14	\$0.14			
100-21206	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00			
100-21207	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00			
100-21208	CHILD SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00			
100-21209	GARNISHMENTS	\$0.00	\$0.00	\$0.00	\$0.00			
100-21210	UNION DUES-AFSCME	\$0.00	\$0.00	\$0.00	\$0.00			
100-21211	UNION DUES-POLICE	\$0.00	\$0.00	\$0.00	\$0.00			
100-21212	UNION DUES-TEAMSTERS	\$0.00	\$0.00	\$0.00	\$0.00			
100-21213	PERA	-\$0.06	-\$0.05	\$0.04	\$0.04			
100-21214	UNITED WAY	\$0.00	\$0.00	\$0.00	\$0.00			
100-21215	MISCELLANEOUS	-\$0.03	-\$0.25	-\$0.25	-\$0.25			
100-21216	IMPUTED INCOME	\$0.00	\$0.00	\$0.00	\$0.00			
100-21217	FICA	\$0.03	\$0.00	\$0.00	\$0.00			
100-21218	STATE WITHHOLDINGS	\$0.00	\$0.00	\$0.00	\$478.09			
100-21219	SUTA	\$0.00	\$0.00	\$0.00	\$0.00			
100-21220	WORKERS COMP	\$0.00	\$0.00	\$0.00	\$0.00			
100-21601	Compensated Absences	\$0.00	\$0.00	\$0.00	\$0.00			
100-22201	Deferred Revenue	\$15,762.00	\$13,498.00	\$6,593.00	\$6,593.00			
100-25300	Fund Balance	\$238,135.65	\$164,942.49	\$103,244.49	\$185,376.01			
100-31010	General Property Taxes	\$76,495.79	\$109,804.83	\$148,907.29	\$148,076.97	\$148,000.00	0%	-\$76.97
100-31900	Penalties & Int-Delinq Taxes	\$600.36	\$1,277.23	\$5,269.30	\$868.83	\$0.00		-\$868.83
100-32100	Business Licenses and Permits	\$7,550.00	\$7,550.00	\$7,550.00	\$7,550.00	\$0.00		-\$7,550.00
100-32262	Reimbursements	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	0%	-\$150.00
100-33400	State Grants and Aids	\$0.00	\$26,817.49	\$8,832.66	\$0.00	\$0.00	0%	\$0.00
100-33402	HACA (Homestead Credit)	\$73.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-33403	2015 Storm Dmg Revenue	\$0.00	\$296,840.82	\$53,496.57	\$710.71	\$0.00	0%	\$0.00
100-33423	PERA Aid	\$491.49	\$491.00	\$491.00	\$245.50	\$491.00	-50%	-\$245.50
100-36200	Miscellaneous Revenues	\$3,468.67	\$2,415.62	\$754.36	\$724.77	\$1,500.00	0%	\$0.00
100-36210	Interest Earnings	\$119.02	\$75.40	\$51.43	\$47.70	\$75.00	0%	\$0.00
100-38020	Airport Revenues	\$1,884.00	\$6,394.28	\$2,587.50	\$1,875.00	\$2,600.00	0%	\$0.00
General Government								
100-41000-200	Office Supplies	\$2,341.84	\$804.01	\$759.73	\$581.33	\$1,250.00	53%	\$668.67
100-41000-205	Maint. Contracts/Software	\$6,420.69	\$1,888.08	\$2,799.46	\$2,447.94	\$2,500.00	2%	\$52.06
100-41000-210	Operating Supplies	\$292.18	\$0.00	\$238.73	\$0.00	\$500.00	100%	\$500.00
100-41000-300	Professional Services	\$14,965.90	\$3,002.85	\$3,465.65	\$2,588.15	\$3,500.00	26%	\$911.85
100-41000-301	Auditor - Accounting	\$5,362.80	\$10,049.28	\$8,870.90	\$6,220.00	\$7,000.00	11%	\$780.00
100-41000-304	Legal Fees	\$385.00	\$170.00	\$2,340.00	\$1,500.00	\$500.00	-200%	-\$1,000.00
100-41000-321	Telephone & Internet	\$2,530.69	\$2,925.52	\$2,994.40	\$2,424.95	\$3,000.00	19%	\$575.05
100-41000-322	Postage	\$291.78	\$202.72	\$537.29	\$754.69	\$500.00	-51%	-\$254.69
100-41000-323	Cell Phone	\$352.55	\$687.11	\$762.01	\$928.32	\$800.00	-16%	-\$128.32
100-41000-350	Legal Notices Publishing	\$337.10	\$278.00	\$171.60	\$410.55	\$400.00	-3%	-\$10.55
100-41000-360	Insurance	\$2,709.13	\$2,116.50	\$1,839.00	\$2,700.00	\$2,700.00	0%	\$0.00
100-41000-380	Water	\$291.35	\$292.21	\$300.11	\$214.56	\$350.00	39%	\$135.44
100-41000-381	Electric	\$1,925.72	\$1,489.72	\$1,371.72	\$1,381.45	\$2,000.00	31%	\$618.55
100-41000-383	Gas Utilities	\$2,098.82	\$809.94	\$843.01	\$826.38	\$1,800.00	54%	\$973.62
100-41000-384	Refuse Disposal	\$153.29	\$91.03	\$228.15	\$319.41	\$200.00	-60%	-\$119.41
100-41000-410	Rentals	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41000-437	Cass County Fees	\$10.00	\$66.00	\$66.00	\$1,048.00	\$66.00	-1488%	-\$982.00
100-41000-439	Licenses, Permits, Dues	\$1,268.00	\$1,525.00	\$1,531.00	\$1,192.00	\$1,500.00	21%	\$308.00
100-41000-490	Miscellaneous	\$1,839.36	\$1,749.41	\$2,289.02	\$2,630.85	\$1,500.00	-75%	-\$1,130.85
100-41000-500	Donations	\$2,000.00	\$2,100.00	\$1,600.00	\$1,610.00	\$2,100.00	23%	\$490.00

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
100-41000-570	Office Equip/Furnishings	\$0.08	\$3,249.48	\$534.71	\$740.04	\$2,000.00	63%	\$1,259.96
100-41000-720	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41000-810	Refunds & Reimbursements	\$7,722.21	\$1,387.80	\$0.00	\$0.00	\$0.00	0%	\$0.00
City Council								
100-41110-100	Wages and Salaries	\$12,750.00	\$12,550.00	\$12,400.00	\$12,850.00	\$14,000.00	8%	\$1,150.00
100-41110-122	FICA	\$790.50	\$744.00	\$744.00	\$744.00	\$900.00	17%	\$156.00
100-41110-126	Medicare	\$185.06	\$174.24	\$174.24	\$174.24	\$225.00	23%	\$50.76
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 Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	100%	\$100.00
Budget Committee								
100-41130-110	Other Pay	\$0.00	\$150.00	\$250.00	\$150.00	\$500.00	70%	\$350.00
Personnel Committee								
100-41200-110	Other Pay	\$350.00	\$0.00	\$0.00	\$0.00	\$300.00	100%	\$300.00
Mayor								
100-41300-100	Wages and Salaries	\$4,275.00	\$4,250.00	\$4,200.00	\$4,400.00	\$4,800.00	8%	\$400.00
100-41300-122	FICA	\$265.05	\$260.40	\$260.40	\$260.40	\$322.00	19%	\$61.60
100-41300-126	Medicare	\$62.04	\$60.96	\$60.96	\$60.96	\$75.00	19%	\$14.04
Administrator (50%)								
100-41400-100	Wages and Salaries	\$30,208.93	\$35,632.57	\$36,047.83	\$32,873.44	\$35,612.80	8%	\$2,739.36
100-41400-121	PERA	\$3,557.08	\$2,631.46	\$2,670.37	\$2,465.52	\$2,670.96	8%	\$205.44
100-41400-122	FICA	\$6,991.77	\$2,113.42	\$2,207.67	\$2,022.81	\$2,207.99	8%	\$185.18
100-41400-126	Medicare	\$431.19	\$494.32	\$516.25	\$473.02	\$516.39	8%	\$43.37
	Health Insurance Premium					\$11,308.02		
	HSA Contribution					\$1,900.00		
						\$13,208.02		
100-41400-131	Health Insurance	\$5,960.37	\$12,762.87	\$12,575.05	\$12,372.82	\$13,208.04	6%	\$835.22
100-41400-132	Short/Long Term Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41400-308	Training	\$329.92	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41400-331	Mileage	\$31.92	\$162.15	\$226.24	\$308.34	\$500.00	38%	\$191.66
100-41400-439	Licenses, Permits, Dues	\$35.00	\$0.00	\$0.00	\$0.00	\$100.00	100%	\$100.00
Elections								
100-41410-110	Other Pay	\$1,884.00	\$0.00	\$1,776.00	\$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 Outside City	\$390.88	\$0.00	\$115.56	\$0.00	\$0.00	0%	\$0.00
100-41410-490	Miscellaneous	\$1,099.48	\$0.00	\$462.46	\$0.00	\$0.00	0%	\$0.00
City Newsletter								
100-41430-217	City Newsletter Printing Costs	\$762.10	\$873.40	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41430-322	Postage	\$424.30	\$432.42	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41430-435	City Newsletter Design Costs	\$687.50	\$1,025.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
City Website								
City Hall Building		\$0.00	\$0.00					
100-41700-300	City Hall Maintenance Expenses	\$147.79	\$1,046.81	\$248.95	\$579.89	\$1,000.00	42%	\$420.11
Administrative Assistant (50%)								
100-41900-100	Wages and Salaries	\$0.00	\$15,865.16	\$20,724.08	\$19,200.00	\$20,800.00	8%	\$1,600.00
100-41900-121	PERA	\$0.00	\$1,190.02	\$1,554.31	\$1,440.00	\$1,560.00	8%	\$120.00
100-41900-122	FICA	\$0.00	\$981.74	\$1,262.58	\$1,165.25	\$1,289.60	10%	\$124.35
100-41900-126	Medicare	\$0.00	\$229.66	\$295.45	\$272.61	\$301.60	10%	\$28.99
	Health Insurance Premium					\$4,867.68		
	HSA Contribution					\$1,174.98		
						\$6,042.66		
100-41900-131	Health Insurance-ER	\$3,693.42	\$2,362.24	\$5,913.72	\$5,687.33	\$5,663.10	0%	-\$24.23
100-41900-308	Training	\$563.45	\$810.72	\$0.00	\$521.18	\$600.00	13%	\$78.82
100-41900-330	Mileage - In City	-\$195.44	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41900-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41900-439	Licenses, Permits, Dues	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
History Committee								
100-49000-110	Other Pay	\$1,022.50	\$0.00	\$732.99	\$0.00	\$1,000.00	100%	\$1,000.00
100-49000-490	Miscellaneous	\$922.70	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-41000-499	2015 Storm Damage	\$0.00	\$368,902.36	\$0.00	\$3,961.34	\$0.00	0%	-\$3,961.34
WW Employee-Part Time (20%)-Gregg								
100-49452-100	Wages and Salaries	\$2,338.89	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-49452-102	Wages and Salaries Part Time	\$2,440.71	\$3,618.82	\$2,495.72	\$680.32	\$5,684.74	88%	\$5,004.42
100-49452-121	PERA	\$346.52	\$271.43	\$187.20	\$4.39	\$426.36	99%	\$421.97
100-49452-122	FICA	\$258.54	\$191.48	\$132.35	\$40.95	\$352.45	88%	\$311.50
100-49452-126	Medicare	\$60.47	\$44.77	\$30.97	\$9.59	\$82.43	88%	\$72.84

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
WW Employee (30%)-Cole								
100-49453-100	Wages and Salaries	\$0.00	\$0.00	\$109.20	\$6,220.68	\$0.00	0%	-\$6,220.68
100-49453-121	PERA	\$0.00	\$0.00	\$8.19	\$466.57	\$0.00	0%	-\$466.57
100-49453-122	FICA	\$0.00	\$0.00	\$6.77	\$385.69	\$0.00	0%	-\$385.69
100-49453-126	Medicare	\$0.00	\$0.00	\$1.59	\$90.18	\$0.00	0%	-\$90.18
	Health Insurance Premium							
	HSA Contribution					\$0.00		
100-49453-131	Health Insurance	\$0.00	\$0.00	\$0.00	\$131.32	\$0.00	0%	-\$131.32
100-49453-308	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-49453-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-49453-438	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
100-49453-439	Licenses, Permits, Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Airport								
100-49810-304	Legal Fees	\$170.00	\$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	\$3,000.00	\$3,000.00	\$3,500.00	14%	\$500.00
100-49810-412	Brush Removal	\$1,000.00	\$728.80	\$450.00	\$450.00	\$550.00	18%	\$100.00
100-49810-430	Repair Maintenance Services	\$0.00	\$4,443.79	\$0.00	\$0.00	\$400.00	100%	\$400.00
100-49810-439	Licenses, Permits, Dues	\$40.00	\$100.00	\$0.00	\$90.00	\$100.00	10%	\$10.00
	General Fund Revenue Total:	\$90,682.33	\$451,666.67	\$227,940.11	\$160,249.48	\$152,666.00	-6%	-\$8,891.30
	General Fund Expenditure Total:	\$141,875.13	\$513,364.67	\$145,808.59	\$144,496.46	\$153,939.46	6%	\$9,443.00
	Net Total General Fund:	-\$51,192.80	-\$61,698.00	\$82,131.52	\$15,753.02	-\$1,273.46	1440%	-\$18,334.30

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
Public Safety								
225-10100	Cash	\$3,617.19	\$7,418.23	\$13,718.32	\$13,356.24			
225-10500	Taxes Receivable Current	\$1,284.00	\$883.00	\$231.00	\$231.00			
225-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00			
225-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
225-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00			
225-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00			
225-25300	Fund Balance	-\$428.15	\$4,901.19	\$8,301.23	\$13,949.32			
225-31010	General Property Taxes	\$77,665.27	\$41,070.50	\$40,321.42	\$42,024.54	\$42,000.00	0%	-\$24.54
225-36210	Interest Earnings	\$1.82	\$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	\$250.00	100%	\$250.00
Public Safety								
225-41800-205	Maint Contracts/Software-Siren	\$700.00	\$400.00	\$400.00	\$400.00	\$400.00	0%	\$0.00
225-41800-300	Professional Services	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
225-41800-308	Training	\$0.00	\$857.14	\$0.00	\$0.00	\$0.00	0%	\$0.00
225-41800-401	Mosquito Control	\$10,800.00	\$11,413.32	\$9,273.33	\$9,986.62	\$10,000.00	0%	\$13.38
225-41800-439	Licenses, Permits, Dues	\$345.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Fire Service Contract								
225-42200-300	Prof Services-Fire Contract	\$60,372.75	\$25,000.00	\$25,000.00	\$32,000.00	\$32,000.00	0%	\$0.00
Public Safety Revenue Total:		\$77,667.09	\$41,070.50	\$40,321.42	\$42,024.54	\$42,000.00	0%	-\$24.54
Public Safety Expenditure Total:		\$72,337.75	\$37,670.46	\$34,673.33	\$42,386.62	\$42,650.00	1%	\$263.38
Net Total Public Safety:		\$5,329.34	\$3,400.04	\$5,648.09	-\$362.08	-\$650.00	44%	-\$287.92

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
WW In-House Debt Service (PFA)								
301-10100	Cash	\$72,205.45	\$8,128.12	-\$39,135.08	-\$216,188.53			
301-10500	Taxes Receivable Current	\$1,121.00	\$1,446.00	\$397.00	\$397.00			
301-11501	AR - Utilities	\$0.11	-\$81,638.61	\$0.19	-\$22,808.93			
301-12100	Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
301-12200	LT Assessments Receivable	\$1,018,011.00	\$1,018,011.00	\$805,546.10	\$805,546.10			
301-12201	ST Assessments Receivable	\$68,789.00	\$65,274.00	\$101,869.00	\$101,869.00			
301-12300	Accrued Interest Receivable	\$9,510.00	\$7,674.00	\$6,772.00	\$6,772.00			
301-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00			
301-21650	Accrued Interest	\$14,795.00	\$10,853.00	\$9,693.00	\$9,693.00			
301-23500	Bonds Payable	\$3,600,000.00	\$3,256,000.00	\$2,908,000.00	\$2,908,000.00			
301-24000	Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00			
301-24500	Accum Amort - Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00			
301-25300	Fund Balance	-\$2,605,271.67	-\$2,445,158.44	-\$2,247,958.49	-\$2,042,243.79			
301-31010	General Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00			
301-31012	W.W.PlantCapacityLevy Increase	\$67,989.14	\$66,862.29	\$68,541.51	\$67,686.05	\$67,607.00	0%	-\$79.05
301-31016	Sewer Access (SAC-PFA)	-\$0.20	\$10,478.51	\$6,450.00	\$0.00	\$2,676.99	100%	\$2,676.99
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	-\$0.33	-\$7,550.93	\$4,273.55	\$93,181.53	\$70,000.00	-33%	-\$23,181.53
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	\$36,133.62	\$29,468.08	\$27,849.64	\$19,349.85	\$20,000.00	3%	\$650.15
301-39200	Transfers From Other Funds	\$94,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	0%	\$0.00
Debt Service Payments								
301-47100-601	Bond Principal	\$0.00	\$0.00	\$0.00	\$351,000.00	\$351,000.00	0%	\$0.00
301-47100-611	Bond Interest	\$38,009.00	\$32,058.00	\$31,400.00	\$29,080.00	\$27,415.00	-6%	-\$1,665.00
WW In-House Debt Service - PFA Revenue Total:		\$198,122.23	\$229,257.95	\$237,114.70	\$310,217.43	\$290,283.99	-7%	-\$19,933.44
WW In-House Debt Serv - PFA Expenditure Total:		\$38,009.00	\$32,058.00	\$31,400.00	\$380,080.00	\$378,415.00	0%	-\$1,665.00
Net Total WW In-House Debt Service - PFA:		\$160,113.23	\$197,199.95	\$205,714.70	-\$69,862.57	-\$88,131.01	21%	-\$18,268.44

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
Roads, Streets, & Highways								
303-10100	Cash	\$63,938.67	\$94,497.69	\$95,550.51	\$109,997.01			
303-10500	Taxes Receivable Current	\$573.00	\$2,052.00	\$529.00	\$529.00			
303-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00			
303-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
303-15500	Prepays	\$2,341.00	\$2,445.00	\$2,846.00	\$2,846.00			
303-21100	Accounts Payable	\$5,276.00	\$8,525.00	\$15,950.06	\$4,863.00			
303-21200	Wages Payable	\$1,812.00	\$1,878.00	\$423.00	\$423.00			
303-25300	Fund Balance	\$94,554.05	\$59,764.67	\$88,591.69	\$82,552.45			
303-31010	General Property Taxes	\$35,884.92	\$94,524.19	\$90,847.00	\$101,430.85	\$101,500.00	0%	\$69.15
303-36210	Interest Earnings	\$1.97	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
303-39200	Transfers From Other Funds	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Highways, Streets, & Roadways								
303-43100-210	Operating Supplies	\$144.90	\$183.33	\$87.96	\$8.35	\$250.00	97%	\$241.65
303-43100-212	Gas & Oil	\$943.00	\$2,339.24	\$1,392.82	\$1,129.25	\$1,500.00	25%	\$370.75
303-43100-240	Small Tools & Minor Equip	\$0.00	\$0.00	\$88.56	\$2,839.35	\$1,000.00	-184%	-\$1,839.35
303-43100-300	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
303-43100-303	Engineer	-\$249.00	\$0.00	\$0.00	\$0.00	\$1,000.00	100%	\$1,000.00
303-43100-304	Legal Fees	\$46.00	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00
303-43100-330	Mileage	\$82.88	\$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	\$3,966.12	\$5,448.00	\$5,368.48	\$5,800.01	\$5,800.00	0%	-\$0.01
303-43100-400	Repair/Maint Contractual	\$3,158.00	\$0.00	\$11,273.11	\$3,887.63	\$3,500.00	-11%	-\$387.63
303-43100-402	Patching	\$1,927.94	\$0.00	\$2,243.30	\$235.70	\$1,500.00	84%	\$1,264.30
303-43100-403	Sweeping	\$1,162.50	\$1,987.50	\$2,210.00	\$1,812.50	\$2,500.00	28%	\$687.50
303-43100-404	Mowing	\$5,175.00	\$2,745.00	\$4,267.50	\$5,445.00	\$4,000.00	-36%	-\$1,445.00
303-43100-406	Plowing-Sanding	\$19,968.50	\$12,867.00	\$24,370.75	\$15,657.50	\$18,000.00	13%	\$2,342.50
303-43100-407	Salt & Sand	\$19,189.00	\$4,111.50	\$11,691.40	\$9,641.40	\$12,000.00	20%	\$2,358.60
303-43100-409	Crack Sealing	\$0.00	\$3,958.00	\$0.00	\$1,680.00	\$4,000.00	58%	\$2,320.00
303-43100-410	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	100%	\$250.00
303-43100-411	EGL Signs	\$156.96	\$260.28	\$523.02	\$452.42	\$1,000.00	55%	\$547.58
303-43100-412	Brush Removal	\$0.00	\$0.00	\$6,100.00	\$1,328.50	\$4,000.00	67%	\$2,671.50
303-43100-413	Striping Roads	\$2,154.24	\$0.00	\$0.00	\$1,657.88	\$0.00	0%	-\$1,657.88
303-43100-430	Vehicle-Equipment Services	\$0.00	\$0.00	\$585.87	\$0.00	\$3,000.00	100%	\$3,000.00
303-43100-439	Licenses, Permits, Dues	\$25.00	\$50.00	\$0.00	\$25.00	\$25.00	0%	\$0.00
WW Superintendent - 20%								
303-49451-100	Wages and Salaries	\$13,353.66	\$13,652.82	\$10,116.37	\$8,744.33	\$12,563.01	30%	\$3,818.68
303-49451-121	PERA	\$878.77	\$1,023.96	\$758.70	\$655.84	\$910.82	28%	\$254.98
303-49451-122	FICA	\$716.00	\$811.99	\$598.58	\$514.90	\$778.91	34%	\$264.01
303-49451-126	Medicare	\$167.44	\$189.89	\$140.00	\$120.42	\$182.16	34%	\$61.74
	Health Insurance Premium					\$2,730.96		
	HSA Contribution					\$760.01		
						\$3,490.97		
303-49451-131	Health Insurance	\$2,540.58	\$3,334.15	\$2,524.32	\$2,610.97	\$3,490.97	25%	\$880.00
303-49451-135	EE-Health Ins AFLAC	-\$15.78	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
WW Employee - 30% - Joe								
303-49452-100	Wages and Salaries	\$3,882.28	\$9,613.80	\$8,948.28	\$8,423.80	\$14,995.60	44%	\$6,571.80
303-49452-121	PERA	\$281.42	\$716.09	\$780.27	\$631.77	\$1,084.28	42%	\$452.51
303-49452-122	FICA	\$239.13	\$588.09	\$645.01	\$519.92	\$927.25	44%	\$407.33
303-49452-126	Medicare	\$55.93	\$137.52	\$150.89	\$121.57	\$216.86	44%	\$95.29
	Health Insurance Premium					\$2,395.51		
	HSA Contribution					\$704.99		
						\$3,100.50		
303-49452-131	Health Insurance	\$323.20	\$1,479.01	\$2,021.05	\$1,953.28	\$3,100.50	37%	\$1,147.22
Roads, Streets, & Highway Revenue Total:		\$45,886.89	\$94,524.19	\$90,847.00	\$101,430.85	\$101,500.00	0%	\$69.15
Roads, Streets, & Highway Expenditure Total:		\$80,273.67	\$65,497.17	\$96,886.24	\$75,897.29	\$102,175.36	26%	\$26,278.07
Net Total Roads, Streets, & Highway:		-\$34,386.78	\$29,027.02	-\$6,039.24	\$25,533.56	-\$675.36	3881%	-\$26,208.92
								Total
								Accumulated
								Committed
								Funds
Committed Funds for truck purchase:			2014	2015	2016	2017	2018	\$8,414.13
					\$2,414.13	\$3,000.00	\$3,000.00	
Net Roads, Streets, & Highways after transfer						-\$3,000.00		

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
GOPIRFB Bond Sewer								
304-10100	Cash	\$24,575.43	\$860.13	-\$43,100.43	-\$103,846.63			
304-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
304-12100	Assessments Receivable	\$120,600.00	\$102,797.00	\$89,959.00	\$89,959.00			
304-12101	ST Assessments	\$12,062.00	\$12,107.00	\$12,839.00	\$12,839.00			
304-12200	LT Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
304-12201	ST Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
304-12300	Accrued Interest Receivable	\$7,562.00	\$6,936.00	\$6,204.00	\$6,204.00			
304-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00			
304-21650	Accrued Interest	\$6,766.00	\$10,799.00	\$1,354.00	\$1,354.00			
304-23500	Bonds Payable	\$456,750.00	\$798,790.00	\$135,000.00	\$135,000.00			
304-24000	Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00			
304-24500	Accum Amort - Bonds Issuance	\$0.00	\$0.00	\$0.00	\$0.00			
304-25300	Fund Balance	-\$280,852.31	-\$298,716.57	-\$322,327.87	-\$75,083.43			
304-31010	General Property Taxes	\$0.00	\$0.00	\$8,129.00	\$0.00	\$0.00	0%	\$0.00
304-31015	2015 Refunding WW Imp Levy	\$0.00	\$0.00	\$0.00	\$5,188.03	\$0.00	0%	-\$5,188.03
304-36100	Special Assessments	\$3,218.14	\$14,725.67	-\$0.31	\$12,371.63	\$19,043.09	35%	\$6,671.46
304-36210	Interest Earnings	\$1.82	\$305.00	\$656.00	\$0.00	\$0.00	0%	\$0.00
304-39201	Debt Transfer	\$0.00	\$0.00	\$258,969.00	\$0.00	\$0.00	0%	\$0.00
GO Bond Sewer								
304-49800-510	2015 Legacy Sewer Extension		\$0.04	\$0.00	\$0.00	\$0.00	0%	\$0.00
304-49800-511	Squaw Point Facility Plan		\$0.00	\$16,312.08	\$23,980.86	\$0.00	0%	-\$23,980.86
304-49800-300	Professional Services	\$351.00	\$157.00	\$103.50	\$0.00	\$0.00	0%	\$0.00
304-49800-601	Bond Principal	\$0.00	\$0.00	\$0.00	\$48,300.00	\$47,150.00	-2%	-\$1,150.00
304-49800-611	Bond Interest	\$20,733.22	\$26,778.93	\$4,677.67	\$6,025.00	\$8,234.00	27%	\$2,209.00
	GO Bond Sewer Revenue Total:	\$3,219.96	\$15,030.67	\$259,624.69	\$17,559.66	\$19,043.09	8%	\$1,483.43
	GO Bond Sewer Expenditure Total:	\$21,084.22	\$26,935.93	\$21,093.25	\$54,325.00	\$55,384.00	2%	\$1,059.00
	Net Total GO Bond Sewer:	-\$17,864.26	-\$11,905.26	\$238,531.44	-\$36,765.34	-\$36,340.91	-1%	\$424.43
GOPIRFB Bond Road								
305-10100	Cash	\$454,174.42	\$383,150.65	\$314,468.67	\$329,790.32			
305-10101	Undeposited Funds	\$0.00	\$0.00	\$0.00	\$0.00			
305-10500	Taxes Receivable Current	\$3,713.00	\$3,594.00	\$950.00	\$950.00			
305-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00			
305-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
305-12100	Assessments Receivable	\$367,181.35	\$329,811.35	\$285,136.35	\$285,136.35			
305-12305	Assessments Receivable	\$0.00	\$0.00	\$1,033.00	\$1,033.00			
305-13000	Due from other fund	\$0.00	\$0.00	\$0.00	\$0.00			
305-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00			
305-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00			
305-21105	Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00			
305-21650	Accrued Interest	\$0.00	\$0.00	\$0.00	\$0.00			
305-22201	Deferred Revenue	\$367,181.00	\$329,811.00	\$285,136.00	\$285,136.00			
305-25300	Fund Balance	\$295,269.29	-\$457,887.77	\$1,686,155.00	\$316,452.02			
305-31010	General Property Taxes	\$0.00	\$0.00	\$87,113.00	\$0.00	\$0.00	0%	\$0.00
305-31013	2007 Road Improvement Levy	\$87,387.17	\$61,479.48	-\$0.06	\$0.00	\$0.00	0%	\$0.00
305-31014	2008 Road Improvement Levy	\$97,542.62	\$71,389.04	\$0.15	\$0.00	\$0.00	0%	\$0.00
305-31015	2015 Refunding Road Imp Levy	\$0.00	\$0.00	\$0.00	\$117,301.24	\$130,000.00	10%	\$12,698.76
305-31017	2011 Road Improvement Levy	\$30,530.39	\$29,676.21	\$24,370.06	\$49,692.24	\$50,000.00	1%	\$307.76
305-31018	2013 Road Improvement Levy	\$9,819.80	\$153.41	\$52,124.54	\$59,848.21	\$60,000.00	0%	\$151.79
305-36100	Special Assessments	\$88,690.29	\$63,277.71	\$62,353.62	\$84,119.84	\$47,930.95	-76%	-\$36,188.89
305-36210	Interest Earnings	\$1.82	\$1,043.00	\$520.00	\$0.00	\$0.00	0%	\$0.00
305-39200	Transfer In	\$94,718.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
305-39300	Bond Escrow	\$0.00	-\$1,299,410.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
305-39310	GO Bond Proceeds	\$0.00	\$1,308,059.89	\$0.00	\$0.00	\$0.00	0%	\$0.00
GO Bond Roads								
305-49700-300	Professional Services	\$1,099.00	\$1,518.00	\$796.50	\$1,000.00	\$0.00	0%	-\$1,000.00
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	\$1,230.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
305-49700-601	Bond Principal	\$161,750.00	\$214,100.32	\$222,700.00	\$241,700.00	\$239,850.00	-1%	-\$1,850.00
305-49700-611	Bond Interest	\$81,992.61	\$101,973.19	\$88,237.79	\$52,939.88	\$47,870.74	-11%	-\$5,069.14
	GO Bond Roads Revenue Total:	\$408,690.09	\$235,668.74	\$226,481.31	\$310,961.53	\$287,930.95	-8%	-\$23,030.58
	GO Bond Roads Expenditure Total:	\$246,071.61	\$317,591.51	\$311,734.29	\$295,639.88	\$287,720.74	-3%	-\$7,919.14
	Net Total GO Bond Roads:	\$162,618.48	-\$81,922.77	-\$85,252.98	\$15,321.65	\$210.21		-\$15,111.44

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
Parks & Recreation								
404-10100	Cash	\$53,574.97	\$52,323.38	\$51,329.93	\$57,085.13			
404-10500	Taxes Receivable Current	\$303.00	\$64.00	\$59.00	\$59.00			
404-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00			
404-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
404-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00			
404-21100	Accounts Payable	\$0.00	\$7,541.01	\$7,500.00	\$7,500.00			
404-25300	Fund Balance	\$28,571.34	\$53,877.97	\$44,846.37	\$43,888.93			
404-31010	General Property Taxes	\$18,358.69	\$3,061.19	\$10,179.89	\$17,887.23	\$18,000.00	1%	\$112.77
404-33400	State Grants and Aids	\$7,700.00	\$1,387.80	\$4,235.00	\$4,675.00	\$4,250.00	-10%	-\$425.00
404-33401	Local Government Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
404-33600	County Grants & Aids	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
404-36210	Interest Earnings	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Park & Trails Committee								
404-41170-110	Other Pay	\$0.00	\$0.00	\$150.00	\$250.00	\$400.00	38%	\$150.00
Tennis Courts								
404-45126-360	Insurance	\$0.00	\$0.00	\$0.00	\$281.79	\$259.00	-9%	-\$22.79
404-45126-400	Tennis Court Repair/Maint	\$1,003.88	\$2,875.00	\$0.00	\$17.14	\$3,000.00	99%	\$2,982.86
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	\$0.00	\$0.00	\$99.90	\$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	\$0.00	\$10,605.59	\$10,887.43	\$11,583.10	\$6,000.00	-93%	-\$5,583.10
404-45127-810	Reimburse - Pine Beach Ski	\$0.00	\$0.00	\$4,235.00	\$4,675.00	\$4,250.00	-10%	-\$425.00
Parks & Recreation Revenue Total:		\$26,310.51	\$4,448.99	\$14,414.89	\$22,562.23	\$22,250.00	-1%	-\$312.23
Parks & Recreation Expenditure Total:		\$1,003.88	\$13,480.59	\$15,372.33	\$16,807.03	\$24,409.00	31%	\$7,601.97
Net Total Parks & Recreation:		\$25,306.63	-\$9,031.60	-\$957.44	\$5,755.20	-\$2,159.00	367%	-\$7,914.20

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
Planning & Zoning								
407-10100	Cash	\$53,150.99	\$59,190.08	\$63,319.13	\$68,951.70			
407-10500	Taxes Receivable Current	\$473.00	\$1,369.00	\$353.00	\$353.00			
407-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00			
407-11500	Accounts Receivable	\$0.00	\$150.00	\$0.00	\$0.00			
407-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00			
407-21200	Wages Payable	\$0.00	\$272.00	\$606.00	\$606.00			
407-25300	Fund Balance	\$45,253.07	\$53,623.99	\$60,945.08	\$63,564.13			
407-31010	General Property Taxes	\$28,284.62	\$63,101.89	\$60,569.82	\$60,049.31	\$60,000.00	0%	-\$49.31
407-32200	Land Use Permits	\$10,460.00	\$14,580.00	\$15,406.00	\$15,645.00	\$14,000.00	-12%	-\$1,645.00
407-34103	Zoning & Subdivision Fees	\$600.00	\$300.00	\$1,840.00	\$250.00	\$300.00	17%	\$50.00
407-34104	Variance	\$446.00	\$1,292.00	\$1,200.00	\$800.00	\$900.00	11%	\$100.00
407-34105	Conditional Use Permit	\$846.00	\$892.00	\$4,050.00	\$2,400.00	\$900.00	-167%	-\$1,500.00
407-34107	Recording Fee	\$46.00	\$46.00	\$460.00	\$368.00	\$184.00	-100%	-\$184.00
407-36200	Miscellaneous Revenues	\$0.00	\$0.00	\$500.00	\$1,175.00	\$0.00	0%	-\$1,175.00
407-36210	Interest Earnings	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Planning & Zoning Committee								
407-41180-110	Other Pay	\$5,750.00	\$5,850.00	\$5,800.00	\$5,692.80	\$6,000.00	5%	\$307.20
Administrator-50%								
407-41400-100	Wages and Salaries	\$14,364.00	\$35,086.42	\$35,604.59	\$32,873.26	\$35,612.80	8%	\$2,739.54
407-41400-121	PERA	\$1,003.56	\$2,631.46	\$2,670.37	\$2,465.52	\$2,670.96	8%	\$205.44
407-41400-122	FICA	\$921.94	\$2,113.42	\$2,207.42	\$2,022.58	\$2,207.99	8%	\$185.41
407-41400-126	Medicare	\$215.59	\$494.09	\$516.24	\$473.01	\$516.39	8%	\$43.38
	Health Insurance Premium					\$11,308.02		
	HSA Contribution					\$1,900.02		
						\$13,208.04		
407-41400-131	Health Insurance-ER	\$3,085.38	\$12,762.75	\$12,574.93	\$12,372.60	\$13,208.04	6%	\$835.44
407-41400-330	Mileage	\$0.00	\$216.21	\$0.00	\$0.00	\$0.00	0%	\$0.00
Administrative Assistant-25%								
407-41900-100	Wages and Salaries	\$0.00	\$7,932.63	\$10,362.04	\$9,600.00	\$10,400.00	8%	\$800.00
407-41900-121	PERA	\$0.00	\$594.88	\$777.15	\$720.00	\$780.00	8%	\$60.00
407-41900-122	FICA	\$0.00	\$490.98	\$631.40	\$582.66	\$644.80	10%	\$62.14
407-41900-126	Medicare	\$0.00	\$114.96	\$147.61	\$136.24	\$150.50	9%	\$14.26
	Health Insurance Premium					\$2,433.84		
	HSA Contribution					\$587.49		
						\$3,021.33		
407-41900-131	Health Insurance-ER	-\$225.90	\$3,027.87	\$2,956.86	\$2,843.66	\$3,021.33	6%	\$177.67
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	\$0.00	\$0.00	0%	\$0.00
407-41910-207	Zoning Ordinance	\$0.00	\$0.00	\$45.00	\$165.00	\$0.00	0%	-\$165.00
407-41910-300	Professional Services	\$1,222.00	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00
407-41910-303	Engineer	\$936.82	\$0.00	\$0.05	\$0.00	\$0.00	0%	\$0.00
407-41910-304	Legal Fees	\$1,680.35	\$45.00	\$2,904.50	\$2,169.50	\$500.00	-334%	-\$1,669.50
407-41910-322	Postage	\$0.00	\$32.38	\$109.79	\$110.45	\$150.00	26%	\$39.55
407-41910-331	Mileage	\$59.37	\$186.89	\$388.65	\$575.53	\$560.00	-3%	-\$15.53
407-41910-350	Legal Notices Publishing	\$312.29	\$257.16	\$1,097.57	\$675.69	\$800.00	16%	\$124.31
407-41910-360	Insurance	\$0.00	\$505.70	\$1,102.60	\$662.24	\$1,000.00	34%	\$337.76
407-41910-437	Cass County Fees	\$1,078.00	\$276.00	\$526.00	\$414.00	\$400.00	-4%	-\$14.00
407-41910-810	Refunds & Reimbursements	\$0.00	\$0.00	\$650.00	\$0.00	\$0.00	0%	\$0.00
	Planning & Zoning Revenue Total:	\$40,684.44	\$80,211.89	\$84,025.82	\$80,687.31	\$76,284.00	-6%	-\$4,403.31
	Planning & Zoning Expenditure Total:	\$30,403.40	\$72,618.80	\$81,072.77	\$74,554.74	\$79,122.81	6%	\$4,568.07
	Net Total Planning & Zoning:	\$10,281.04	\$7,593.09	\$2,953.05	\$6,132.57	-\$2,838.81	316%	-\$8,971.38

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
Wastewater								
602-10100	Cash	\$204,987.23	\$106,924.99	\$111,023.77	\$280,967.26			
602-10500	Taxes Receivable Current	\$0.00	\$0.00	\$0.00	\$0.00			
602-10501	Taxes Receivable Delinquent	\$0.16	\$0.16	\$0.40	\$1,812.74			
602-11500	Accounts Receivable	-\$91.00	\$853.46	\$93.44	\$2,052.32			
602-11501	AR - Utilities	\$120,544.38	\$111,178.83	\$118,366.70	-\$1,057.73			
602-12100	Assessments Receivable	\$25,715.00	\$19,776.00	\$138,404.00	\$138,404.00			
602-12101	ST Assessment Assessments	\$3,247.00	\$3,886.00	\$7,155.00	\$7,155.00			
602-12200	LT Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
602-12201	ST Assessments Receivable	\$0.00	\$0.00	\$0.00	\$0.00			
602-12300	Accrued Interest Receivable	\$1,619.00	\$998.00	\$3,509.00	\$3,509.00			
602-13500	Due from other Governments	\$0.00	\$0.00	\$0.00	\$0.00			
602-15500	Prepays	\$6,037.00	\$6,040.00	\$6,128.00	\$6,128.00			
602-16000	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00			
602-16100	Plant	\$12,337,848.00	\$12,337,848.00	\$12,337,848.00	\$12,337,848.00			
602-16200	Vehicles	\$74,990.00	\$74,990.00	\$74,990.00	\$74,990.00			
602-16300	Equipment	\$61,771.00	\$61,771.00	\$77,771.00	\$77,771.00			
602-16400	Infrastructure	\$104,593.00	\$234,672.00	\$234,672.00	\$234,672.00			
602-16600	Accumulated Depreciation	-\$4,705,694.00	\$5,040,187.00	\$5,380,683.00	\$5,380,683.00			
602-21100	Accounts Payable	\$23,543.00	\$15,627.72	\$6,796.50	\$264.00			
602-21105	Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00			
602-21200	Wages Payable	\$4,471.00	\$4,713.00	\$260.00	\$260.00			
602-21217	FICA	\$0.00	\$0.00	\$0.00	\$0.00			
602-21218	State Withholdings	\$0.00	\$0.00	\$0.00	\$0.00			
602-21601	Compensated Absences	\$10,916.00	\$8,355.00	\$1,598.00	\$1,598.00			
602-21650	Accrued Interest	\$0.00	\$0.00	\$0.00	\$0.00			
602-23000	Due to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00			
602-23500	Bonds Payable	\$0.00	\$0.00	\$0.00	\$0.00			
602-25300	Fund Balance	\$8,479,397.24	\$8,100,751.22	\$7,774,750.55	\$7,576,817.56			
602-25301	Designated CapOut Fund Balance	\$14,088.33	\$28,853.55	\$42,333.17	\$55,979.25			
602-31016	Sewer Access Connection-(SAC)	\$14,749.24	\$11,000.00	\$8,177.00	\$47,687.32	\$5,500.00	-767%	-\$42,187.32
602-32210	Wastewater/ISTS Permits	\$0.00	\$750.00	\$750.00	\$300.00	\$300.00	0%	\$0.00
602-36100	Special Assessments	-\$2,881.00	-\$3,857.00	\$130,491.00	\$0.00	\$0.00	0%	\$0.00
602-36101	Special Assess- 2015 Legacy	\$0.00	\$0.00	\$2,591.78	\$0.00	\$0.00	0%	\$0.00
602-36200	Miscellaneous Revenues	\$4,688.78	\$48,027.71	\$8,771.38	\$2,443.56	\$0.00	0%	-\$2,443.56
602-36210	Interest Earnings	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-36240	WW Bio Solids Treatment	\$21,202.96	\$19,246.62	\$27,433.86	\$24,730.86	\$18,000.00	-37%	-\$6,730.86
602-37200	Wastewater User Charges	\$450,125.73	\$436,146.13	\$460,361.50	\$347,346.09	\$455,388.00	24%	\$108,041.91
602-37216	Sewer Connection Inspection	\$0.00	\$100.00	\$50.00	\$200.00	\$0.00	0%	-\$200.00
602-37217	Capital Outlay	\$14,765.22	\$13,479.62	\$13,646.08	\$10,250.76	\$13,440.00	24%	\$3,189.24
602-37218	CapOut Reimbursed	\$1,058.00	\$0.00	\$544.00	\$11,499.58	\$0.00	0%	-\$11,499.58
602-37260	WW Penalty	\$1,439.70	\$172.70	\$2,295.42	\$1,714.40	\$2,000.00	14%	\$285.60
602-37264	WW Delinquents to County	\$2,649.72	\$1,663.12	\$6,839.57	\$1,576.16	\$2,000.00	21%	\$423.84
602-39200	Transfer In	\$3,264.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Wastewater Committee								
602-41150-110	Other Pay	\$500.00	\$950.00	\$650.00	\$600.00	\$800.00	25%	\$200.00
Administrative Assistant-25%								
602-41900-100	Wages and Salaries	\$0.00	\$7,932.63	\$10,362.04	\$9,600.00	\$10,400.00	8%	\$800.00
602-41900-121	PERA	\$0.00	\$594.88	\$777.15	\$720.00	\$780.00	8%	\$60.00
602-41900-122	FICA	\$0.00	\$490.74	\$631.17	\$582.50	\$644.80	10%	\$62.30
602-41900-126	Medicare	\$0.00	\$114.70	\$147.61	\$136.23	\$150.80	10%	\$14.57
	Health Insurance Premium					\$2,433.84		
	HSA Contribution					\$587.49		
						\$3,021.33		
602-41900-131	Health Insurance-ER	\$0.00	\$3,027.65	\$2,956.74	\$2,843.54	\$3,021.33	6%	\$177.79
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	\$94,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	0%	\$0.00
Wastewater								
602-49450-200	Office Supplies	-\$186.09	\$105.58	\$346.75	\$179.24	\$500.00	64%	\$320.76
602-49450-205	Maint. Contract/Software	\$1,394.68	\$2,600.00	\$1,976.00	\$2,447.93	\$2,600.00	6%	\$152.07
602-49450-210	Operating Supplies	\$4,836.10	\$5,680.73	\$3,040.34	\$5,446.36	\$4,200.00	-30%	-\$1,246.36
602-49450-212	Gas & Oil	\$9,001.40	\$5,424.57	\$4,046.43	\$5,188.77	\$7,000.00	26%	\$1,811.23
602-49450-215	Ferric Chloride	\$7,058.56	\$4,797.79	\$6,130.90	\$6,500.06	\$6,500.00	0%	-\$0.06
602-49450-220	Repair & Maint. Supplies	\$10,392.47	\$7,596.39	\$21,144.10	\$16,306.15	\$11,000.00	-48%	-\$5,306.15
602-49450-240	Small Tools & Minor Equip	\$5,576.80	\$698.28	\$3.02	\$86.59	\$1,000.00	91%	\$913.41

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
602-49450-300	Professional Services	\$0.00	\$110.00	\$0.00	\$0.00	\$500.00	100%	\$500.00
602-49450-301	Auditor - Accounting	\$7,949.60	\$4,500.00	\$6,672.50	\$5,860.00	\$7,000.00	16%	\$1,140.00
602-49450-303	Engineer	\$2,078.79	\$3,046.08	\$0.00	\$306.86	\$3,000.00	90%	\$2,693.14
602-49450-304	Legal Fees	\$2,424.75	\$5,145.00	\$150.00	\$810.00	\$500.00	-62%	-\$310.00
602-49450-311	Lab Services	\$12,527.00	\$13,305.00	\$12,522.00	\$12,525.00	\$15,000.00	17%	\$2,475.00
602-49450-321	Telephone & Internet	\$1,258.71	\$1,908.88	\$1,964.26	\$1,664.67	\$2,000.00	17%	\$335.33
602-49450-322	Postage	\$2,393.29	\$1,989.38	\$1,669.38	\$1,799.38	\$1,600.00	-12%	-\$199.38
602-49450-323	Cell Phone	\$1,912.95	\$1,866.83	\$2,203.81	\$2,115.14	\$2,100.00	-1%	-\$15.14
602-49450-350	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$138.85	\$300.00	54%	\$161.15
602-49450-360	Insurance	\$11,034.75	\$12,587.80	\$12,765.92	\$14,315.96	\$14,000.00	-2%	-\$315.96
602-49450-381	Electric	\$67,945.12	\$57,015.78	\$65,399.36	\$57,195.42	\$60,000.00	5%	\$2,804.58
602-49450-383	Gas Utilities	\$1,361.76	\$903.88	\$854.75	\$898.17	\$1,500.00	40%	\$601.83
602-49450-384	Refuse Disposal	\$207.07	\$304.20	\$136.89	\$15.21	\$200.00	92%	\$184.79
602-49450-385	Sludge Removal	\$2,403.00	\$2,585.00	\$0.00	\$14,101.90	\$30,000.00	53%	\$15,898.10
602-49450-386	Septic Pumping - Scheduled	\$6,260.00	\$7,050.00	\$10,545.00	\$2,967.50	\$7,200.00	59%	\$4,232.50
602-49450-387	Septic Jetting	\$6,812.00	\$4,352.00	\$2,757.25	\$1,829.50	\$3,500.00	48%	\$1,670.50
602-49450-389	Septic Pumping - Emergency	\$10,365.00	\$3,130.00	\$1,295.00	\$1,930.00	\$3,500.00	45%	\$1,570.00
602-49450-400	Repair/Maint - Contractual	\$3,906.00	\$7,061.63	\$27,606.27	\$9,182.00	\$20,000.00	54%	\$10,818.00
602-49450-405	Depreciation Expense	\$331,078.00	\$334,493.00	\$340,496.00	\$0.00	\$0.00	0%	\$0.00
602-49450-410	Rentals	\$179.90	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00
602-49450-430	Vehicle-Equipment Services	\$11,898.00	\$2,129.97	\$4,814.24	\$3,620.28	\$3,500.00	-3%	-\$120.28
602-49450-439	Licenses, Permits, Dues	\$2,017.00	\$1,466.39	\$1,545.18	\$1,450.00	\$2,000.00	28%	\$550.00
602-49450-490	Miscellaneous	\$2,265.89	\$34.75	\$27.17	\$50.06	\$1,000.00	95%	\$949.94
602-49450-499	2015 Storm Damage Exp	\$0.00	\$52,780.55	\$0.00	\$250.00	\$0.00	0%	-\$250.00
602-49450-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$19,980.00	\$18,000.00	-11%	-\$1,980.00
602-49450-501	CapOut Reimbursable Supplies	\$15,660.00	\$5,976.00	\$544.00	\$19,590.21	\$0.00	0%	-\$19,590.21
602-49450-502	Trucks	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	100%	\$3,000.00
602-49450-503	Lawn Mower	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-49450-504	Lift Stations	\$0.00	\$0.00	\$491.60	\$0.00	\$0.00	0%	\$0.00
602-49450-505	Control Panel	\$0.00	\$0.00	\$0.00	\$2,224.00	\$0.00	0%	-\$2,224.00
602-49450-506	Pumps	\$9,940.71	\$4,251.49	\$11,758.59	\$18,679.15	\$12,000.00	-56%	-\$6,679.15
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	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-49450-510	Capital Outlay-2015 Legacy	\$0.00	-\$0.02	\$785.21	\$0.00	\$0.00	0%	\$0.00
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	\$124.00	\$0.00	\$98.89	\$0.00	\$500.00	100%	\$500.00
WW Superintendent - 80%								
602-49451-100	Wages and Salaries	\$48,482.52	\$60,316.03	\$52,593.39	\$49,113.55	\$50,252.06	2%	\$1,138.51
602-49451-121	PERA	\$3,514.97	\$4,523.74	\$3,944.54	\$3,683.51	\$3,643.27	-1%	-\$40.24
602-49451-122	FICA	\$2,864.01	\$3,584.91	\$3,104.19	\$2,894.76	\$3,115.63	7%	\$220.87
602-49451-126	Medicare	\$669.81	\$838.45	\$725.99	\$677.01	\$728.65	7%	\$51.64
	Health Insurance Premium					\$10,923.84		
	HSA Contribution					\$3,040.03		
						\$13,963.87		
602-49451-131	Health Insurance	\$7,830.20	\$14,942.16	\$14,088.92	\$13,850.39	\$13,963.87	1%	\$113.48
602-49451-308	Training	\$1,205.39	\$1,373.83	\$1,835.73	\$1,035.89	\$0.00	0%	-\$1,035.89
602-49451-330	Mileage - In City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-49451-331	Mileage Outside City	\$127.68	\$104.08	\$244.08	\$282.42	\$0.00	0%	-\$282.42
602-49451-438	Uniforms	\$181.00	\$284.90	\$305.50	\$365.95	\$0.00	0%	-\$365.95
602-49451-439	Licenses, Permits, Dues	\$0.00	\$275.00	\$0.00	\$275.00	\$0.00	0%	-\$275.00
WW Employees -70% - Joe								
602-49452-100	Wages and Salaries	\$37,628.21	\$24,569.44	\$40,962.80	\$36,958.52	\$34,896.40	-6%	-\$2,062.12
602-49452-102	Wages and Salaries Part Time	\$16,429.62	\$15,327.35	\$16,543.18	\$959.87	\$22,915.48	96%	\$21,955.61
602-49452-121	PERA	\$3,919.23	\$2,992.27	\$4,312.90	\$2,774.59	\$4,191.36	34%	\$1,416.77
602-49452-122	FICA	\$3,185.70	\$2,295.85	\$3,386.25	\$2,333.21	\$3,584.34	35%	\$1,251.13
602-49452-126	Medicare	\$745.02	\$536.92	\$791.89	\$545.70	\$838.27	35%	\$292.57
	Health Insurance Premium					\$5,589.53		
	HSA Contribution					\$1,644.97		
						\$7,234.50		
602-49452-131	Health Insurance	\$3,614.13	\$3,450.84	\$7,912.15	\$7,791.99	\$7,234.50	-8%	-\$557.49
602-49452-308	Training	\$1,122.46	\$883.00	\$499.20	\$0.00	\$0.00	0%	\$0.00
602-49452-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-49452-331	Mileage Outside City	\$0.00	\$316.25	\$86.40	\$0.00	\$0.00	0%	\$0.00
602-49452-438	Uniforms	\$395.42	\$886.64	\$444.44	\$200.98	\$0.00	0%	-\$200.98

City of East Gull Lake Budget Report

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining
602-49452-439	Licenses, Permits, Dues	\$23.00	\$45.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-49452-810	Refunds & Reimbursements	\$4,843.68	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
WW Employee (70%)-Cole								
602-49453-100	Wages and Salaries	\$0.00	\$0.00	\$562.80	\$13,149.28	\$0.00	0%	-\$13,149.28
602-49453-121	PERA	\$0.00	\$0.00	\$42.21	\$986.19	\$0.00	0%	-\$986.19
602-49453-122	FICA	\$0.00	\$0.00	\$34.90	\$815.25	\$0.00	0%	-\$815.25
602-49453-126	Medicare	\$0.00	\$0.00	\$8.16	\$190.67	\$0.00	0%	-\$190.67
	Health Insurance Premium HSA Contribution					\$0.00		
602-49453-131	Health Insurance	\$0.00	\$0.00	\$0.00	\$400.46	\$0.00	0%	-\$400.46
602-49453-308	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-49453-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
602-49453-438	Uniforms	\$0.00	\$0.00	\$0.00	\$209.13	\$0.00	0%	-\$209.13
602-49453-439	Licenses, Permits, Dues	\$0.00	\$0.00	\$0.00	\$45.00	\$0.00	0%	-\$45.00
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	\$0.00	\$0.00	\$310.00	\$0.00	\$0.00	0%	\$0.00
	Wastewater Revenue Total:	\$511,064.17	\$526,728.90	\$531,460.59	\$447,748.73	\$496,628.00	10%	\$48,879.27
	Wastewater Expenditure Total:	\$452,281.26	\$501,061.19	\$501,559.14	\$513,675.95	\$536,610.76	4%	\$22,934.81
	Net Total Wastewater:	\$58,782.91	\$25,667.71	\$29,901.45	-\$65,927.22	-\$39,982.76	-65%	\$25,944.46
								Total Accumulated Committed Funds
	Committed Funds for truck purchase:		2014	2015	2016	2017	2018	\$12,000.00
				\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	
					Net Wastewater after transfer		-\$3,000.00	
Revenue Grand Totals:								
		\$1,678,608.50	\$1,712,230.53	\$1,493,441.76	\$1,488,586.03		0%	-\$6,163.55
Expenditures Grand Totals:								
		\$1,580,278.32	\$1,239,599.94	\$1,597,862.97	\$1,660,427.13		4%	\$62,564.16
Net Grand Totals:								
		\$318,987.79	\$199,681.18	\$562,192.59	-\$14,859.21	-\$171,841.10	40%	-\$68,727.71
Total Health Insurance								
		\$26,821.38	\$57,149.54	\$63,523.74	\$62,858.36	\$66,291.22	5%	\$3,432.86
Escrow Funds (THE HARBOR)								
800-10100	Cash	\$0.00	\$0.00	\$3,116.00	\$87,000.00 (Cash)			
800-21100	Accounts Payable	\$0.00	\$0.00	\$3,116.00	-\$1,253.05			
800-25300	Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00			
800-36200	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$116,939.23			
800-41910-303	Engineer	\$0.00	\$0.00	\$0.00	\$1,490.42			
800-41910-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$7,195.76			
	Remaining Balance:	\$0.00	\$0.00	\$3,116.00	\$107,000.00 (Remaining Balance)			
Cash								
999-10100	Cash Allocated to Other Funds	-\$1,095,255.05	-\$818,350.82	-\$755,897.30	-\$842,247.35			
999-10101	Cash	\$1,095,255.05	\$818,350.66	\$755,897.30	\$598,340.88			
999-10105	Utility Cash Clearing	\$0.00	\$0.16	\$0.00	-\$189.18			
999-10106	AR Cash Clearing	\$0.00	\$0.00	\$0.00	-\$2,143.32			
999-10108	UM NSF Clearing	\$0.00	\$0.00	\$0.00	\$0.00			
999-10111	Due from Sold Property	\$0.00	\$0.00	\$0.00	\$0.00			
999-21100	Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00			

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City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Administrative Assistant Schack

Date: January 2, 2018

Agenda Item: 13a

Subject: 2018 Appointments; Resolution 01:02-18

Report:

Council Action Requested:

City staff is recommending approval of Appointments presented by the Mayor.



**RESOLUTION 01:02-18
CITY OF EAST GULL LAKE
COUNTY OF CASS**

BE IT RESOLVED by the City Council of East Gull Lake, Minnesota, that the following appointments are effective for the calendar year 2018:

- **Regular Meeting Dates as:** First Tuesday of each month.
Note: Should Council not able to hold meeting on this date, changes will be posted in the Brainerd Dispatch, the City Website & City Hall Bulletin Board notifying the date of change.
- **Official Check Signers:** Dave Kavanaugh, Carol Demgen, and Rob Mason
- **Official Depository is designated as:** Bremer Bank
- **Official Newspaper is designated as the:** Brainerd Dispatch
- **Mileage Reimbursement Rate set as:** 54.5¢ per mile (IRS Rate)
- **Appointment of Acting Mayor:** Jim Ruttger
- **Fire Advisory Board Member to Pillager:** Dave Kavanaugh
- **Official City Attorney:** Gammello-Pearson, PLLC
- **Weed Inspector:** Joel Jasmer
- **Board of Review Training:** Carol Demgen, Dave Kavanaugh

Committee Appointments:

Public Safety: Neal Gaalswyk, Dave Kavanaugh, Rob Mason, Carol Demgen

Wastewater & Roads: Abbey Pieper, Eric Peterson, Dennis Lang, Dave Kavanaugh, Jerry Stromberg

Personnel: Jim Ruttger, Carol Demgen

Planning & Zoning: Eunice Wiebolt, Marty Halvorson

Parks & Trails: Scott Hoffmann, Mark Kavanaugh, Neal Gaalswyk, Jim Demgen,
Janell Madison, Chris N.

Budget: Jim Ruttger, Carol Demgen, Herm Schley

Adopted this 2nd day of January 2018

ATTEST:

Dave Kavanaugh
Mayor

Rob Mason
City Administrator



City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Administrative Assistant Schack

Date: January 2, 2018

Agenda Item: 14a – 14c

Subject: Ordinance Amendment and Summary; Resolution 01:01-18

Report:

Council Action Requested:

City staff is recommending approval of Ordinance 2018-01, an Ordinance amending the City Code to provide for an Administrative Citation Process for the City of East Gull Lake;

City staff is recommending approval of publication of the Ordinance Summary 2018-01;

City staff is recommending approval of Resolution 01:01-18 Schedule of Civil Fines for Administrative Offenses.

ORDINANCE NO. 2018-01, FIRST SERIES
AN ORDINANCE AMENDING THE CITY CODE
TO PROVIDE FOR AN ADMINISTRATIVE CITATION PROCESS
FOR THE CITY OF EAST GULL LAKE
COUNTY OF CASS, STATE OF MINNESOTA

The City of East Gull Lake ordains:

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

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

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

SECTION 8.11-4. ADMINISTRATIVE CITATIONS

1. DEFINITIONS.

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

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

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

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

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

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

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

SECTION 8.11-9 ADMINISTRATIVE HEARING PROCEDURES.

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

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

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

6. **Imposition of Civil Fine by Hearing Officer.** When imposing a fine for a violation, the hearing officer may consider any or all of the following factors but, in no case shall the fine exceed \$1,000.00.
 - (1) the duration of the violation;
 - (2) the frequency or reoccurrence of the violation;
 - (3) the seriousness of the violation;
 - (4) the history of the violation;
 - (5) the violator's conduct after issuance of the notice of hearing;
 - (6) the good faith effort by the violator to comply;
 - (7) the economic impact of the fine on the violator;
 - (8) the impact of the violation upon the community;
 - (9) prior record of city code violations; or
 - (10) any other factors appropriate to a just result.
7. **Fines for Continuing Violations.** The hearing officer may exercise discretion to impose a fine for more than one day of continuing violation but only upon a finding that:
 - (1) the violation caused a serious threat of harm to the public health, safety, or welfare; or
 - (2) the accused intentionally and unreasonably refused to comply with the code requirement. The hearing officer's decision and supporting reasons for continuing violations must be in writing.
8. **Written Report of Hearing Officer.** The decision of the hearing officer shall be in writing and contain findings of fact and conclusions of law. The written report shall be served on the parties by mail within twenty (20) days of the last date of the hearing.
9. **Finality of Decision.** The decision of the hearing officer shall be final without any further right of administrative appeal, except as provided herein.

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

SECTION 8.11-11 ADMINISTRATIVE REVIEW.

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

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

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

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

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

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

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

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

Passed by the City of East Gull Lake Council this 2nd day of January, 2018, by a 5/5ths vote.

Dave Kavanaugh, Mayor

Attest: _____
Rob Mason, City Administrator

ORDINANCE SUMMARY
ORDINANCE NO. 2018-01, FIRST SERIES
AN ORDINANCE AMENDING THE CITY CODE TO
PROVIDE FOR AN ADMINISTRATIVE CITATION PROCESS
FOR THE CITY OF EAST GULL LAKE,
COUNTY OF CASS STATE OF MINNESOTA

The following is the official summary of Ordinance No. 2018-01, First Series, approved by the City Council of the City of East Gull Lake, on the 2nd day of January, 2018.

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

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

Passed by the Council this 2nd day of January, 2018, by a 5/5th vote of the Council.

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

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

**SCHEDULE OF CIVIL FINES
FOR ADMINISTRATIVE OFFENSES
TITLE 8 SECTIONS 8.11-4 – 8.11-12
CODE OF ORDINANCES
CITY OF EAST GULL LAKE
RESOLUTION 01:01-18**

Land Use Activities:

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

Animal Control:

Animal at Large:.....	\$50
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CONSIDERATIONS FOR MAJOR VIOLATIONS

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

CODE VIOLATIONS NOT LISTED:

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

REPEAT VIOLATIONS WITHIN 12 MONTHS:

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

Adopted this 2nd day of January, 2018.

Dave Kavanaugh, Mayor

Rob Mason, City Administrator



City of East Gull Lake

Staff Report

To: Mayor & City Council

Prepared by: Kathy Schack

Date: January 2, 2018

Agenda Item: 14d

Subject: Resolution 01:03-18
Gambling Permit – Raffle at Legacy Courses at Cragun's

Report:

Council Action Requested:

Turn In Poachers (TIP), Inc. is requesting a gambling permit be approved for a raffle to be held on February 10, 2018 at Legacy Courses at Cragun's.

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
Roads, Streets, & Highways											
303-10100	Cash	\$63,938.67	\$94,497.69	\$95,550.51	\$109,997.01						
303-10500	Taxes Receivable Current	\$573.00	\$2,052.00	\$529.00	\$529.00						
303-10501	Taxes Receivable Delinquent	\$0.00	\$0.00	\$0.00	\$0.00						
303-11500	Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00						
303-15500	Prepays	\$2,341.00	\$2,445.00	\$2,846.00	\$2,846.00						
303-21100	Accounts Payable	\$5,276.00	\$8,525.00	\$15,950.06	\$4,863.00						
303-21200	Wages Payable	\$1,812.00	\$1,878.00	\$423.00	\$423.00						
303-25300	Fund Balance	\$94,554.05	\$59,764.67	\$88,591.69	\$82,552.45						
303-31010	General Property Taxes	\$35,884.92	\$94,524.19	\$90,847.00	\$101,430.85	\$101,500.00	0%	\$69.15	-1%	\$100,000.00	
303-36210	Interest Earnings	\$1.97	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
303-39200	Transfers From Other Funds	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
Highways, Streets, & Roadways											
303-43100-210	Operating Supplies	\$144.90	\$183.33	\$87.96	\$8.35	\$250.00	97%	\$241.65	0%	\$250.00	
303-43100-212	Gas & Oil	\$943.00	\$2,339.24	\$1,392.82	\$1,129.25	\$1,500.00	25%	\$370.75	0%	\$1,500.00	
303-43100-225	Safety Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$250.00	
303-43100-240	Small Tools & Minor Equip	\$0.00	\$0.00	\$88.56	\$2,839.35	\$1,000.00	-184%	-\$1,839.35	-25%	\$750.00	
303-43100-300	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
303-43100-303	Engineer	-\$249.00	\$0.00	\$0.00	\$0.00	\$1,000.00	100%	\$1,000.00	-50%	\$500.00	
303-43100-304	Legal Fees	\$46.00	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
303-43100-330	Mileage	\$82.88	\$0.00	\$0.00	\$0.00	\$100.00	100%	\$100.00	0%	\$100.00	
303-43100-350	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
303-43100-360	Insurance	\$3,966.12	\$5,448.00	\$5,368.48	\$5,800.01	\$5,800.00	0%	-\$0.01	4%	\$6,032.00	
303-43100-400	Repair/Maint Contractual	\$3,158.00	\$0.00	\$11,273.11	\$3,887.63	\$3,500.00	-11%	-\$387.63	0%	\$3,500.00	
303-43100-402	Patching	\$1,927.94	\$0.00	\$2,243.30	\$235.70	\$1,500.00	84%	\$1,264.30	0%	\$1,500.00	
303-43100-403	Sweeping	\$1,162.50	\$1,987.50	\$2,210.00	\$1,812.50	\$2,500.00	28%	\$687.50	-20%	\$2,000.00	
303-43100-404	Mowing	\$5,175.00	\$2,745.00	\$4,267.50	\$5,445.00	\$4,000.00	-36%	-\$1,445.00	0%	\$4,000.00	
303-43100-406	Plowing-Sanding	\$19,968.50	\$12,867.00	\$24,370.75	\$15,657.50	\$18,000.00	13%	\$2,342.50	0%	\$18,000.00	
303-43100-407	Salt & Sand	\$19,189.00	\$4,111.50	\$11,691.40	\$9,641.40	\$12,000.00	20%	\$2,358.60	0%	\$12,000.00	
303-43100-409	Crack Sealing	\$0.00	\$3,958.00	\$0.00	\$1,680.00	\$4,000.00	58%	\$2,320.00	-100%	\$0.00	
303-43100-410	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	100%	\$250.00	0%	\$250.00	
303-43100-411	EGL Signs	\$156.96	\$260.28	\$523.02	\$452.42	\$1,000.00	55%	\$547.58	-25%	\$750.00	
303-43100-412	Brush Removal	\$0.00	\$0.00	\$6,100.00	\$1,328.50	\$4,000.00	67%	\$2,671.50	0%	\$4,000.00	
303-43100-413	Striping Roads	\$2,154.24	\$0.00	\$0.00	\$1,657.88	\$0.00	0%	-\$1,657.88	0%	\$0.00	
303-43100-430	Vehicle-Equipment Services	\$0.00	\$0.00	\$585.87	\$0.00	\$3,000.00	100%	\$3,000.00	-100%	\$0.00	
303-43100-439	Licenses, Permits, Dues	\$25.00	\$50.00	\$0.00	\$25.00	\$25.00	0%	\$0.00	0%	\$25.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments
WW Superintendent - 20%											
303-49451-100	Wages and Salaries	\$13,353.66	\$13,652.82	\$10,116.37	\$8,744.33	\$12,563.01	30%	\$3,818.68	2%	\$12,757.47	
303-49451-121	PERA	\$878.77	\$1,023.96	\$758.70	\$655.84	\$910.82	28%	\$254.98	5%	\$956.81	
303-49451-122	FICA	\$716.00	\$811.99	\$598.58	\$514.90	\$778.91	34%	\$264.01	2%	\$790.96	
303-49451-126	Medicare	\$167.44	\$189.89	\$140.00	\$120.42	\$182.16	34%	\$61.74	2%	\$184.98	
	Health Insurance Premium					\$2,730.96				\$3,077.57	
	HSA Contribution					\$760.01				\$760.00	
						\$3,490.97				\$3,837.57	
303-49451-131	Health Insurance	\$2,540.58	\$3,334.15	\$2,524.32	\$2,610.97	\$3,490.97		\$880.00		\$3,837.57	
303-49451-135	EE-Health Ins AFLAC	-\$15.78	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
WW Employee - 30% - Joe											
		\$0.00									
303-49452-100	Wages and Salaries	\$3,882.28	\$9,613.80	\$8,948.28	\$8,423.80	\$14,995.60	44%	\$6,571.80	2%	\$15,254.71	
303-49452-121	PERA	\$281.42	\$716.09	\$780.27	\$631.77	\$1,084.28	42%	\$452.51	6%	\$1,144.10	
303-49452-122	FICA	\$239.13	\$588.09	\$645.01	\$519.92	\$927.25	44%	\$407.33	2%	\$945.79	
303-49452-126	Medicare	\$55.93	\$137.52	\$150.89	\$121.57	\$216.86	44%	\$95.29	2%	\$221.19	
	Health Insurance Premium					\$2,395.51				\$2,668.00	
	HSA Contribution					\$704.99				\$705.00	
						\$3,100.50				\$3,373.00	
303-49452-131	Health Insurance	\$323.20	\$1,479.01	\$2,021.05	\$1,953.28	\$3,100.50		\$1,147.22		\$3,373.00	
	Roads, Streets, & Highway Revenue Total:	\$45,886.89	\$94,524.19	\$90,847.00	\$101,430.85	\$101,500.00	0%	\$69.15	-1%	\$100,000.00	
	Roads, Streets, & Highway Expenditure Total:	\$80,273.67	\$65,497.17	\$96,886.24	\$75,897.29	\$102,175.36	26%	\$26,278.07	-7%	\$95,373.58	
	Net Total Roads, Streets, & Highway:	-\$34,386.78	\$29,027.02	-\$6,039.24	\$25,533.56	-\$675.36	3881%	-\$26,208.92	-785%	\$4,626.42	
						2014	2015	2016	2017	2018	Total Accumulated Committed Funds
	Committed Funds for truck purchase:							\$2,414.13	\$3,000.00	\$3,000.00	\$8,414.13
	Net Roads, Streets, & Highways after transfer									\$1,626.42	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2017			2018 Budget	2018 Budget Amendments
							% Remaining	Remaining	% Inc		
602-49450-405	Depreciation Expense	\$331,078.00	\$334,493.00	\$340,496.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-410	Rentals	\$179.90	\$0.00	\$0.00	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
602-49450-430	Vehicle-Equipment Services	\$11,898.00	\$2,129.97	\$4,814.24	\$3,620.28	\$3,500.00	-3%	-\$120.28	0%	\$3,500.00	
602-49450-439	Licenses, Permits, Dues	\$2,017.00	\$1,466.39	\$1,545.18	\$1,450.00	\$2,000.00	28%	\$550.00	0%	\$2,000.00	
602-49450-490	Miscellaneous	\$2,265.89	\$34.75	\$27.17	\$50.06	\$1,000.00	95%	\$949.94	0%	\$1,000.00	
602-49450-499	Storm Damage Exp	\$0.00	\$52,780.55	\$0.00	\$250.00	\$0.00	0%	-\$250.00	0%	\$0.00	
602-49450-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$19,980.00	\$18,000.00	-11%	-\$1,980.00	-3%	\$17,480.00	
602-49450-501	CapOut Reimbursable Supplies	\$15,660.00	\$5,976.00	\$544.00	\$19,590.21	\$0.00	0%	-\$19,590.21	0%	\$0.00	
602-49450-502	Trucks	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	100%	\$3,000.00	-100%	\$0.00	
602-49450-503	Lawn Mower	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-504	Lift Stations	\$0.00	\$0.00	\$491.60	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-505	Control Panel	\$0.00	\$0.00	\$0.00	\$2,224.00	\$0.00	0%	-\$2,224.00	0%	\$0.00	
602-49450-506	Pumps	\$9,940.71	\$4,251.49	\$11,758.59	\$18,679.15	\$12,000.00	-56%	-\$6,679.15	0%	\$12,000.00	
602-49450-507	Collection System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-508	Capital Outlay Squaw Pt Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-509	Capital OutlayPine Beach Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-510	Capital Outlay-2015 Legacy	\$0.00	-\$0.02	\$785.21	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-570	Office Equip/Furnishings	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	100%	\$250.00	0%	\$250.00	
602-49450-581	Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-590	Capital Outlay Designated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49450-810	Refunds & Reimbursements	\$124.00	\$0.00	\$98.89	\$0.00	\$500.00	100%	\$500.00	0%	\$500.00	
WW Superintendent - 80%											
602-49451-100	Wages and Salaries	\$48,482.52	\$60,316.03	\$52,593.39	\$49,113.55	\$50,252.06	2%	\$1,138.51	2%	\$51,029.88	
602-49451-121	PERA	\$3,514.97	\$4,523.74	\$3,944.54	\$3,683.51	\$3,643.27	-1%	-\$40.24	5%	\$3,827.24	
602-49451-122	FICA	\$2,864.01	\$3,584.91	\$3,104.19	\$2,894.76	\$3,115.63	7%	\$220.87	2%	\$3,163.85	
602-49451-126	Medicare	\$669.81	\$838.45	\$725.99	\$677.01	\$728.65	7%	\$51.64	2%	\$739.93	
	Health Insurance Premium					\$10,923.84				\$12,310.27	
	HSA Contribution					\$3,040.03				\$3,040.00	
						\$13,963.87				\$15,350.27	
602-49451-131	Health Insurance	\$7,830.20	\$14,942.16	\$14,088.92	\$13,850.39	\$13,963.87		\$113.48		\$15,350.27	
602-49451-308	Training	\$1,205.39	\$1,373.83	\$1,835.73	\$1,035.89	\$0.00	0%	-\$1,035.89	0%	\$2,000.00	
602-49451-330	Mileage - In City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	
602-49451-331	Mileage Outside City	\$127.68	\$104.08	\$244.08	\$282.42	\$0.00	0%	-\$282.42	0%	\$300.00	
602-49451-438	Uniforms	\$181.00	\$284.90	\$305.50	\$365.95	\$0.00	0%	-\$365.95	0%	\$400.00	
602-49451-439	Licenses, Permits, Dues	\$0.00	\$275.00	\$0.00	\$275.00	\$0.00	0%	-\$275.00	0%	\$275.00	

City of East Gull Lake Budget Worksheet

2018

GL Account #	Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Budget	% Remaining	2017 Remaining	% Inc	2018 Budget	2018 Budget Amendments	
WW Employees -70% - Joe												
602-49452-100	Wages and Salaries	\$37,628.21	\$24,569.44	\$40,962.80	\$36,958.52	\$34,896.40	-6%	-\$2,062.12	2%	\$35,594.33		
602-49452-102	Wages and Salaries Part Time	\$16,429.62	\$15,327.35	\$16,543.18	\$959.87	\$22,915.48	96%	\$21,955.61	-100%	\$0.00		
602-49452-121	PERA	\$3,919.23	\$2,992.27	\$4,312.90	\$2,774.59	\$4,191.36	34%	\$1,416.77	-36%	\$2,669.57		
602-49452-122	FICA	\$3,185.70	\$2,295.85	\$3,386.25	\$2,333.21	\$3,584.34	35%	\$1,251.13	-38%	\$2,206.85		
602-49452-126	Medicare	\$745.02	\$536.92	\$791.89	\$545.70	\$838.27	35%	\$292.57	-38%	\$516.12		
	Health Insurance Premium					\$5,589.53				\$6,225.32		
	HSA Contribution					\$1,644.97				\$1,645.00		
						\$7,234.50				\$7,870.32		
602-49452-131	Health Insurance	\$3,614.13	\$3,450.84	\$7,912.15	\$7,791.99	\$7,234.50		-\$557.49		\$7,870.32		
602-49452-308	Training	\$1,122.46	\$883.00	\$499.20	\$0.00	\$0.00	0%	\$0.00	0%	\$1,000.00		
602-49452-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00		
602-49452-331	Mileage Outside City	\$0.00	\$316.25	\$86.40	\$0.00	\$0.00	0%	\$0.00	0%	\$150.00		
602-49452-438	Uniforms	\$395.42	\$886.64	\$444.44	\$200.98	\$0.00	0%	-\$200.98	0%	\$400.00		
602-49452-439	Licenses, Permits, Dues	\$23.00	\$45.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$50.00		
602-49452-810	Refunds & Reimbursements	\$4,843.68	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00		
WW Employee (70%)-Cole												
602-49453-100	Wages and Salaries	\$0.00	\$0.00	\$562.80	\$13,149.28	\$0.00	0%	-\$13,149.28	0%	\$22,490.02		
602-49453-121	PERA	\$0.00	\$0.00	\$42.21	\$986.19	\$0.00	0%	-\$986.19	0%	\$1,686.75		
602-49453-122	FICA	\$0.00	\$0.00	\$34.90	\$815.25	\$0.00	0%	-\$815.25	0%	\$1,394.38		
602-49453-126	Medicare	\$0.00	\$0.00	\$8.16	\$190.67	\$0.00	0%	-\$190.67	0%	\$326.11		
	Health Insurance Premium									\$2,821.98		
	HSA Contribution									\$1,645.00		
						\$0.00				\$4,466.98		
602-49453-131	Health Insurance	\$0.00	\$0.00	\$0.00	\$400.46	\$0.00		-\$400.46		\$4,466.98		
602-49453-308	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00		
602-49453-331	Mileage Outside City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00		
602-49453-438	Uniforms	\$0.00	\$0.00	\$0.00	\$209.13	\$0.00	0%	-\$209.13	0%	\$400.00		
602-49453-439	Licenses, Permits, Dues	\$0.00	\$0.00	\$0.00	\$45.00	\$0.00	0%	-\$45.00	0%	\$0.00		
THE HARBOR PUD-WW Expenses												
602-49455-303	Engineer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00		
602-49455-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00		
602-49455-439	Licenses, Permits, Dues	\$0.00	\$0.00	\$310.00	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00		
	Wastewater Revenue Total:	\$511,064.17	\$526,728.90	\$531,460.59	\$447,748.73	\$496,628.00	10%	\$48,879.27	7%	\$531,827.00	\$0.00	
	Wastewater Expenditure Total:	\$452,281.26	\$501,061.19	\$501,559.14	\$513,675.95	\$536,610.76	4%	\$22,934.81	-1%	\$529,275.53	\$0.00	
	Net Total Wastewater:	\$58,782.91	\$25,667.71	\$29,901.45	-\$65,927.22	-\$39,982.76	-65%	\$25,944.46	-106%	\$2,551.47	\$0.00	
											Total Accumulated Committed Funds	
Committed Funds for truck purchase:							2014	2015	2016	2017	2018	
								\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$12,000.00
								Net Wastewater after transfer		-\$448.53		
Revenue Grand Totals:												
		\$1,678,608.50	\$1,712,230.53	\$1,496,660.70	\$1,488,586.03	0%	-\$908.55	7%	\$1,595,546.23	\$0.00		
Expenditures Grand Totals:												
		\$1,580,278.32	\$1,239,599.94	\$1,597,862.97	\$1,660,427.13	4%	\$62,564.16	1%	\$1,673,322.77	\$0.00		
Net Grand Totals:												
		\$318,987.79	\$199,681.18	\$562,192.59	-\$11,640.27	-\$171,841.10	37%	-\$63,472.71	-55%	-\$77,776.54	\$0.00	