LeVander, Gillen & Miller, P.A.
ATTORNEYS AT LAW

ROGER C. MILLER
TIMOTHY J. KUNTZ
DANIEL J. BEESON
ROLLIN H. CRAWFORD
*KENNETH J. ROHLF
°STEPHEN H. FOCHLER
◊JAY P. KARLOVICH
ANGELA M. LUTZ AMANN
*KORINE L. LAND
ANN C. O'REILLY
□*DONALD L. HOEFT
DARCY M. ERICKSON
ROBIN M. HENNIX
DAVID S. KENDALL
JEROME M. PORTER
BRIDGET McCAULEY NASON

HAROLD LEVANDER
1910-1992

ARTHUR GILLEN
1919 - 2005

*ALSO ADMITTED IN WISCONSIN
◊ALSO ADMITTED IN NORTH DAKOTA
°ALSO ADMITTED IN MASSACHUSETTS
□ALSO ADMITTED IN OKLAHOMA

MEMO

TO:	**Sunfish Lake Mayor and Councilmembers** **Sunfish Lake Consultants**
FROM:	**Timothy J. Kuntz, City Attorney**
DATE:	**November 28, 2012**
RE:	**2013 Tax Levy and 2013 General Fund Operating Budget – 12/4/12 City Council Meeting, Agenda Items 8(a) and 8(b)**

Section 1. Background. At the September 4, 2012, City Council meeting, the Council reviewed the proposed 2013 Preliminary Budget Levy and a Summary of the Budget Levy compared to prior years. City Treasurer Mike Blair explained that the total proposed tax levy for 2013, including the levy for debt service, was in the amount of $414,900, as compared to $421,200 for 2012.

In September, the Treasurer stated that the City must submit a preliminary "not to exceed" budget to Dakota County and that the final budget would be adopted at the December City Council meeting.

The Council moved to adopt the 2013 preliminary levy for the City of Sunfish Lake in an amount not to exceed $414,900.

Section 2. Council Action. The Council now must adopt the final budget and the final tax levy for 2013. The Council is asked to consider the following:

1. Resolution Adopting the General Fund Operating Budget for the City of Sunfish Lake for the Year 2013; and
2. Resolution Levying and Adopting the Tax Levy for Collection in the Year 2013.

The City Treasurer will provide any updates to the proposed budget at the December 4th Council meeting.

Attachments

633 SOUTH CONCORD STREET • SUITE 400 • SOUTH SAINT PAUL, MINNESOTA 55075 • 651-451-1831 • FAX 651-450-7384
OFFICE ALSO LOCATED IN SPOONER, WISCONSIN

CITY OF SUNFISH LAKE
DAKOTA COUNTY, MINNESOTA

RESOLUTION NO. 12-______

RESOLUTION ADOPTING THE GENERAL FUND OPERATING BUDGET FOR THE CITY OF SUNFISH LAKE FOR THE YEAR 2013

BE IT RESOLVED BY THE CITY COUNCIL OF SUNFISH LAKE, MINNESOTA:

The attached 2013 General Fund Operating Budget for the City of Sunfish Lake is hereby approved and the appropriations shown for each department are hereby approved.

Adopted this 4th day of December, 2012, by the City Council of Sunfish Lake.

____
Richard A. Williams, Jr., Mayor

ATTEST:

____
Catherine Iago, City Clerk

City of Sunfish Lake
Budget Analysis
All Funds
Year 2013

11/19/12

	2011	2012	2012	2012 Budget	Final 2013
	Actual	Budget	Full yr estimate As of 7/31	Difference	Budget
Revenues					
Property taxes - current	$ 352,257	$ 393,000	$ 393,380	$ 380	$ 386,500
Property taxes - delinq	1,340	0	2,714	2,714	0
Grants	1,100	1,100	1,100	0	1,100
Other taxes	1,426	1,100	1,236	136	1,100
Gross permits & plan checks	21,638	18,000	12,749	(5,251)	18,000
Surtax revenue	712	420	321	(99)	420
Charges for City services	1,804	3,500	2,642	(858)	3,000
Fines	377	600	539	(61)	600
Interest income	1,329	1,200	1,465	265	1,200
Subtotal-General and Surtax	381,984	418,920	416,146	(2,774)	411,920
Special Assessments	11,773	11,773	11,268	(505)	11,773
Bond Fund Levy	27,601	28,200	28,285	85	28,400
Assessments-Interest	4,527	4,051	3,948	(103)	4,051
Total Revenues	425,885	462,944	459,647	(3,297)	456,144
Expenditures					
Council expenses	115	400	153	(247)	400
Publishing-printing & advertising	767	2,700	2,262	(438)	2,400
Mayor	15	1,019	340	(679)	878
City Administrator	4,379	4,467	4,461	(6)	4,556
City Clerk	11,508	11,674	11,425	(249)	11,674
Elections	377	1,500	1,583	83	680
Postage	576	600	521	(79)	600
Treasurer	16,499	16,800	16,914	114	16,800
Bank charges	121	120	50	(70)	120
City Attorney	35,752	32,000	28,479	(3,521)	32,000
City Planner	23,469	24,000	22,592	(1,408)	24,000
Police	91,783	93,073	93,051	(22)	95,834
Fire protection	35,556	37,462	37,599	137	40,391
Signal lighting	62	90	60	(30)	90
Due to City Inspector	17,320	14,400	9,205	(5,195)	14,400
Building Official	0	0	0	0	0
Septic system administration	0	900	900	0	450

City of Sunfish Lake
Budget Analysis
All Funds
Year 2012

	2011 Actual	2012 Budget	2012 Full yr estimate	2012 Budget Difference	Preliminary 2013 Budget
City Engineer	18,591	27,000	33,337	6,337	24,000
Road maint/capital improve	16,681	8,000	1,445	(6,555)	13,300
Capital Improvements	0	48,012	25,025	(22,987)	44,500
Charlton road maint	3,138	12,000	12,289	289	7,600
Street lighting	617	600	583	(17)	600
Sign maint/pavement mark	150	500	592	92	500
Snow removal - IGH	1,400	3,000	1,650	(1,350)	3,000
Snow removal - other	31,666	40,000	12,154	(27,846)	35,000
City Forester	17,992	19,600	14,326	(5,274)	19,600
Forestry expenses	3,535	4,800	2,541	(2,259)	4,800
Deer management	0	450	711	261	450
Water quality/Comprehensive Plan	2,550	1,300	1,250	(50)	1,600
Insurance	2,095	2,800	2,800	0	2,800
Memberships	3,473	3,600	3,540	(60)	3,600
Rent	1,800	1,800	1,800	0	1,800
Office Supplies & Expense	762	1,440	935	(505)	1,440
Surtax payments	576	420	297	(123)	420
Website Expenses	0	300	15	(285)	60
Subtotal-General & Surtax	343,323	416,827	344,885	(71,942)	410,343
Bond Interest	15,865	14,346	14,346	0	12,801
Bond Principle	32,000	32,000	32,000	0	33,000
Total expenditures	391,188	463,173	391,231	(71,942)	456,144
Net increase(decrease) in reserve	34,697	(229)	68,416	68,645	(0)
Balance Sheet items (non p&l)					
Pass thru fees - receipts	0	0	7,250	7,250	0
Pass thru charges			(4,502)	(4,502)	0
Net cash flow			71,164		
Summary					
General Revenue		393,000			386,500
Bond Fund-Levy		28,200			28,400
Total		421,200			414,900

CITY OF SUNFISH LAKE
DAKOTA COUNTY, MINNESOTA

RESOLUTION NO. 12-______

RESOLUTION LEVYING AND ADOPTING THE
TAX LEVY FOR COLLECTION IN THE YEAR 2013

BE IT RESOLVED BY THE CITY COUNCIL OF SUNFISH LAKE, MINNESOTA:

There is hereby levied upon all taxable property in the City of Sunfish Lake a direct Ad Valorem Tax for the year 2013 for the following purposes and for the following amounts:

General Fund:

General Property Tax Levy	$386,500
Bond Retirement	
Improvement Bond Debt Retirement	$28,400
Total Levy	$414,900
Less HACA and LGA	$-0-
Final Net Levy	**$414,900**

Adopted this 4th day of December, 2012, by the City Council of Sunfish Lake.

____
Richard A. Williams, Jr., Mayor

ATTEST:

____
Catherine Iago, City Clerk

City of Sunfish Lake
Budget Analysis
All Funds
Year 2014

08/01/13

	2012 *Actual*	2013 *Budget*	2013 *Full yr estimate* As of 7/31	2013 Budget *Difference*	**Preliminary** 2014 *Budget*	*Non levy items-general*	Total	Acorn	Salem	Notes
Revenues										
Property taxes - current	$ 387,804	$ 386,500	$ 386,500	$ -						
Property taxes - delinq	2,714	0	10,949	10,949	0					
Grants	1,100	1,100	1,100	0	1,100	1,100				
Other taxes	1,236	1,100	1,339	239	1,100	1,100				
Gross permits & plan checks	16,316	18,000	21,832	3,832	18,000	18,000				Per Building Inspector
Surtax revenue	601	420	851	431	420	420				
Charges for City services	4,237	3,000	3,830	830	3,000	3,000				Includes Arbor Day Receipts
Fines	658	600	539	(61)	600	600				
Interest income	2,161	1,200	2,645	1,445	1,200	1,200				
Subtotal-General and Surtax	416,827	411,920	429,586	17,666	25,420					
Special Assessments	11,773	11,773	11,268	(505)	11,773		11,773	6,810	4,963	
Bond Fund Levy	27,514	28,400	28,285	(115)	27,600				27,600	Per bond schedule
Assessments-Interest	3,829	4,051	3,948	(103)	4,051		4,051	1,873	2,178	
Total Revenues	459,943	456,144	473,087	16,943	68,844		41,244			
Expenditures										
Council expenses	307	400	400	0	400					
Publishing-printing & advertising	2,309	2,400	2,262	(138)	2,400					Includes attorney publications
Mayor	86	878	878	0	878					
City Administrator	4,467	4,556	4,461	(95)	4,556					Same
City Clerk	11,445	11,674	11,674	(0)	11,674					BASE $ 10,845 FICA $ 830 TOTAL $ 11,674
Elections	1,730	680	680	0	8,230					Gubernatorial Election year plus new election machine ($6,500)
Postage	481	600	600	0	600					
Treasurer	16,836	16,800	16,914	114	16,900					
Bank charges	30	120	50	(70)	120					
City Attorney	30,769	32,000	32,000	0	32,000					Per City Attorney -No change
City Planner	24,965	24,000	30,000	6,000	30,000					Per Planner - more activity
Police	93,276	95,834	95,834	0	95,834					Per Bud Shaver - No change
Fire protection	37,735	40,391	40,391	0	40,100					Per Kristen Schabacher-Mendota Heights schedule-budget not complete
Signal lighting	77	90	90	0	90					
Due to City Inspector	12,701	14,400	17,200	2,800	14,400					80% of Permit income
Building Official	0	0	0	0	0					
Septic system administration	0	450	900	450	450					

City of Sunfish Lake
Budget Analysis
All Funds
Year 2014

	2012 Actual	2013 Budget	2013 Full yr estimate	2013 Budget Difference	Preliminary 2014 Budget	
City Engineer	32,278	24,000	33,337	9,337	33,250	Monthly, NPDES, LGU Role, Mapping & General
Road maint/capital improve	2,080	13,300	13,300	0	9,600	Street sweeping, sign replacement (CIP), bituminous & shoulder maintenance
Capital Improvements	25,025	44,500	44,500	0	34,200	Bituminous seal coating & 2014 roadway improvement feasibility study, culvert cleaning
Charlton road maint	8,676	7,600	10,000	2,400	9,350	Gravel, grading & dust control
Street lighting	604	600	600	0	600	
Sign maint/pavement mark	92	500	592	92	500	
Snow removal - IGH	650	3,000	3,000	0	3,000	Per City Engineer
Snow removal - other	10,108	35,000	30,000	(5,000)	30,000	Per City Engineer
City Forester	16,854	19,600	19,600	0	19,600	Per Jim Nayes-no change
Forestry expenses	2,303	4,800	4,800	0	4,800	Per Jim Nayes-no change-expenses includes Arbor Day trees
Deer management	611	450	450	0	450	
Water quality/Comprehensive Plan	1,250	1,600	1,600	0	1,600	Camp program & public education materials
Insurance	2,210	2,800	2,800	0	2,800	League of MN Cities, Workers Comp
Memberships	3,565	3,600	3,600	0	3,600	League of MN Cities, Lower Mississippi, Metro, et al
Rent	1,815	1,800	1,980	180	2,200	
Office Supplies & Expense	689	1,440	1,440	0	1,440	
Surtax payments	320	420	851	431	420	Same as Surtax Income
Website Expenses	0	60	300	240	60	
Subtotal-General & Surtax	346,342	410,343	427,084	16,741	416,102	
Bond Interest	14,345	12,801	12,801	0	10,403	Per bond schedule
Bond Principle	32,000	33,000	33,000	0	34,000	Per bond schedule
Total expenditures	392,687	456,144	472,885	16,741	460,505	
Net increase(decrease) in reserve	67,256	(0)	201	202	(391,661)	
Balance Sheet items (non p&l)						
Pass thru fees - receipts	0	0	7,250	7,250	0	Not budgeted-should be break even
Pass thru charges			(4,502)	(4,502)	0	Not budgeted-should be break even
Net cash flow			2,949			

Summary

	2013 Budget	Preliminary 2014 Budget	
General Revenue	386,500	391,661	1.34%
Bond Fund-Levy	28,400	27,600	-2.82%
Total	414,900	419,261	1.05%

8/1/2013 21:11

City of Sunfish Lake
Budget Analysis
Year 2014

Revenue	**2014**	**2013**	**Inc/(Dec)**	**% change**
General Levy	$ 391,661	$ 386,500	$ 5,161	1.3%
Salem Church Bond Levy	27,600	28,400	$ (800)	-2.8%
Subtotal	419,261	414,900	4,361	1.1%
All other	41,244	41,244	$ -	0.0%
Total	460,505	456,144	4,361	1.0%
Expenditures				
Total	$ 460,505	$ 456,144	$ 4,361	1.0%

City of Sunfish Lake
Property Tax Levy Comparisons

8/1/2013 21:08

	2007	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*
Operating Levy-incl LGA	330,643	344,828	356,500	327,900	362,800	393,000	386,500
Debt Service Levy	7,615	7,500	8,500	37,100	28,000	28,200	28,400
Total	338,258	352,328	365,000	365,000	390,800	421,200	414,900
Less Haca and Lpa/Lga	(3,258)	(3,246)	0	0	0	0	0
Net Levy - excl LGA	335,000	349,082	365,000	365,000	390,800	421,200	414,900
Percent change from prior year	**18.19%**	**4.20%**	**4.56%**	**0.00%**	**7.07%**	**7.78%**	**-1.50%**
							Estimate
Cash balance-year end	378,277	$ 440,882	$ 613,503	$ 506,642	$ 509,005	$ 577,406	$ 577,406
Net cash change	$ 5,155	$ 62,605	$ 172,621	$ (106,861)	$ 2,363	$ 68,401	$ -

	2007	2008	2009	2010	2011	2012	2013
Market Value total-Source Dakota Cty-yr payable	164,158,900	172,855,500	171,855,500	174,685,100	169,046,500	159,950,662	136,281,319
Local Tax Capacity							1,492,438
# of homesteads	172	172	172	176	176	214	208
Avg tax per home	1,948	2,030	2,122	2,074	2,220	1,968	1,995
Aggregate Tax Incr(dec)	51,558	14,082	15,918	(0)	25,800	30,400	(6,300)
Est inc(dec) per home	290	82	93	(48)	147	(252)	26

Definition of # of homesteads change from 2011 to 2012