CITY OF TONKA BAY
WORKSESSION

Memo

To: Honorable Mayor and City Council

From: Joe Kohlmann, City Administrator

Date: August 15, 2012

Re: 2013 Budget and CIP Discussion

The Attached 2013 proposed general fund operating budget represents decreased expenses and revenues of 0.09% or $1,024. Non-property tax revenues are expected to increase $560. This results in a decrease in property taxes for General Fund Operations in the amount of $1,584. Staff is proposing that the balance of $1,584 be shifted to the Roads CIP Levy, resulting in a 0% or $0 change from 2012. This is illustrated below:

2012 Levy	
Gen Prop. tax	$985,553
Capital Imp.	$63,013
Total Levy	$1,048,566

2013 Levy	
Gen Prop. tax	$983,969
Capital Imp.	$64,597
Total Levy	$1,048,566

Budget Highlights:

1) Staff COLA increases of 1%
2) Union (1.5% increase)
3) Administrator increase of 3% and 1% COLA
4) Increase of $500 for two new Councilmembers training (if needed)
5) Items not included in Budget to be considered:
    a. $2,913 Gen. Fund portion of $8,738 for feasibility study to replace streets, water, and sewer.

The major discussion is concerning the Capital Improvement Plan. The last two years the City has not had to levy for capital equipment. The anticipated amount for 2013 is $33,000. However, there is a positive balance of approximately $31,800. This is accumulated through favorable purchases ($11,500) existing fund balance not accounted for during the 2012 CIP planning ($5,700), water meter scrap iron ($4,600) and $10,000 in grant funding for the sport court.

Essentially, the City could use the favorable balance to avoid levying for the $33,000. However, there have been additional items identified that have not been included in the original CIP. They include:

Tennis court resurfacing: $9,000
Brush Trimmer: $25,000

These items represent $34,000 in additional expenses if the City wants to make these capital purchases in 2013. This would basically result in an increase in the levy by 3%.

Attached are the Expenditure and Revenue Narratives
Attached is a 2013 proposed general fund-operating budget
Attached is the CIP narrative
Attached is the CIP spreadsheet

2013 BUDGET NARRATIVE
GENERAL FUND – REVENUE

Taxes

31000 Taxes – **$983,969** - Typically received in July and December.

Licenses and Permits – Business

32110 On-Sale Liquor Licenses – **$5,744** – Hazellewood

32111 Set-up Licenses – **$300**

32112 On-Sale Beer Licenses – **$2,000** - Caribbean, Country Club Lanes, Hazellewood, and Joey Nova – 4 x $500

32113 Off-Sale Beer Licenses – **$240** – MGM and Caribbean

32114 Wine Licenses – **$1,500** - Hazellewood, Joey Nova, Caribbean – 3 x $500

32115 Cigarette licenses – **$100** - Caribbean and MGM - 2 x $100 each. Increased fee due to additional reporting requirements.

32116 Off-Sale Intoxicating Liquor - **$240** - MGM

32170 Arcade Permits - **$75** - Country Club Lanes

32180 Commercial Marina Licenses – **$2,420**
Caribbean, Lindbo Landing, and Tonka Bay Marina.

32260 Misc. Permits – **$2,200** - This includes permits for: police/fire alarms, seasonal uses, right-of-way, de-icing and fireworks. Increased the fee for ROW permits based on time spent and rates in other cities.

Licenses & Permits – Non-Business

32210 Building Permits – **$25,000** – 40% of this is paid from account 42400.313 to the Building Inspector.

32211 Plan Review – **$14,000** –55% of this is paid from account 42400.314 to building inspector.

32240 Dog Licenses - **$1,200**

2013 BUDGET NARRATIVE
GENERAL FUND – REVENUE

Intergovernmental Revenue

33401 Local Government Aid (LGA) - **$0**
Aid provided by the state cannot be relied on.

33422 State Aid - PERA - **$1,232** - Amount provided by state.

33610 Hennepin County Road Maintenance - **$3,000**. Annual application; amount determined by population and can only be used on streets that intersect with the county road.

Charges for Services

34100 General Service Fees - **$300**
Includes charges for copies, ordinances/zoning books, and NSF fees.

34109 Application fee - Public Hearings (Variance/CUP, etc.) - **$500**
This is the application fee of $150.

34110 Surcharge Income –**$100** - We get a portion of the state surcharge on building permits. This number is dependent on the dollar amount of construction.

34112 Escrow for Public Hearings - **$17,500**
This is applied toward legal, engineering, and planning costs.

Fines and Forfeits

35101 Court Fines – **$7,000** – Fine Revenue has exceeded budgeted amount past few years.

Miscellaneous Revenues

34951 Refund and Reimbursement – **$0**

36200 Misc. Revenue – **$6,000**
Typically we receive a LMC insurance dividend in December.

36210 Interest Earned - **$4,500** - The 4M money market/checking account interest dropped from Jan.08=4.36% to Jul.12=.02%.

39203 Transfer In – Antenna - **$47,985** - from annual lease payments.

39204 Transfer In – Liquor - **$6,000** - annual interest is down from roughly $11,000 to $6,000 on proceeds from the liquor store purchase.

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

Council

41110-103 Council Recorder - **$0**
The Recorder duties are performed by the Administrative Assistant through video and audio recordings of the Council meetings.

41110-110 Mayor & Council Salaries - **$9,200**
The Council members and Mayor are paid per City Council meeting they attend ($75 per meeting – Council, $100 per meeting - Mayor). There are 23 regular Council meetings per year.

41110-122 Pensions-FICA - **$704**
Federal payroll taxes for Social Security and Medicare are 7.65% of wages.

41110-201 Council Supplies - **$160**
Tapes to record Council meetings cost $35 and $125 for miscellaneous expenses of paper supplies, document frames, new council nameplates, etc.

41110-351 Council Publishing - **$1,000**
This line item is responsible for publishing costs related to all public hearings for variances and CUP's, election year publication requirements, publishing the financial statement, budget, ordinance public hearing notices, truth in taxation, and all other miscellaneous required public notices.

41110-430 Council Miscellaneous - **$500**
Miscellaneous Council expenses including appreciation plaques, retirements, etc.

41110-433 Council Memberships & Dues - **$2,354**
The League of Minnesota Cities dues are $1,482 and anticipated to increase to $1,512. This line item also covers: the personal accident policy ($67) and the drug testing membership ($125), newspaper subscription ($150) and in 2013, new council member training ($500).

Elections

41410-104 Election Judge Salaries - **$0**
2013 is not an election year.

41410-122 Pensions-FICA - **$0**
2013 is not an election year.

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

41410-202 Election Supplies - **$500**
This budget item includes: required optical scanner maintenance agreement with Hennepin County ($500)

Finance & Administration

41500-100 Financial Administration Salaries - **$42,153**
This includes salary/wages of the Bookkeeper/Billing Clerk (20%), Administrative Assistant (45%) and City Administrator (20%).

41500-121 Pensions-PERA - **$3,057**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

41500-122 Pensions-FICA - **$3,225**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

41500-131 Health/Life/Dental - **$8,060**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

41500-151 Worker's Compensation Insurance – **$7,931**
Workers Comp Insurance is estimated to increase 5% for 2013 and is allocated as follows: General 50%, Sewer 25%, and Water 25%.

41500-200 Office Supplies - **$2,500** – Office items include the following:
- file folders & tabs
- copy paper (we use a lot)
- IBM typewriter ribbons
- dog tags & registration cards
- adding machine tape
- section maps
- desk calendars
- pens, pencils, markers
- laser printer cartridges
- directories computer disks
- computer disks
- stamped & plain envelopes
- laser printer cartridges
- cost of checks
- city letterhead
- minute books
- staples, rubber bands, paper clips
- license and permit forms (building permits, liquor licenses, cigarette applications, amusement device cards)

Other miscellaneous office supplies.

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

41500-220 Repairs, Supplies, Maint. - $**1,300**
Annual costs for repairs and maintenance to office machines including copier (copier maintenance agreement that is $1,220 annually), telephone system, fax machine, and typewriter.

41500-301 Auditing - **$3,150**
General Fund portion of audit. The City audit estimated at $7,850 for 2013 and paid for as follows:

40% - General	5% - Garbage Fund
25% - Water Fund	5% - Recycling Fund
25% - Sewer Fund	

41500-310 Assessing - **$20,000**
In 2012, the City Council renewed an assessing contract with William Davy through 2014.

41500-322 Postage - **$1,700**
Includes all General Fund postage.

41500-331 Mileage - **$750**
This is mileage reimbursement to office staff for using personal vehicle to attend meetings and other city business. The current IRS rate of reimbursement is 55.5 cents per mile.

41500-352 Printing - $**1,550**
This line item includes quarterly newsletters.

41500-361 Liability Insurance –**$13,450**
Liability insurance for 2013 is estimated to increase 3% and is allocated as follows: General 51%, Water 31%, Garbage 7%, Sewer 6%, Recycling 3% and Docks 2%.

41500-436 Computer Services - **$4,000**
This newer line item combine's computer related costs from miscellaneous and computer repair from repairs/supplies/maint. Regular computer expenses include:

- Internet connection service of $612 (2010-$552) annually
- Avenet internet site and email service $762 (2010-$736) annually
- Banyon software support of $1,503 annually
- Internet/software service fees of $439 annually
- VIPRE virus protection software was renewed for 3 years
- $439 for Computer Repairs

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

41500-437 Memberships, Conferences & Lunches - **$2,400**

- $805 in membership fees: This includes membership for the City Administrator to Metro Area Managers Association ($200), Minnesota City Managers Association ($80), and International City Management Association ($525).
- $1,340 in conferences: City Administrator attends the LMC conference ($650) in June and the Managers conference in May ($690).
- $255 in other expenses: includes the Excelsior Chamber of Commerce annual party ($65), LMC Safety Seminar ($20), City business lunch expenses ($35), and Sensible Land Use Coalition seminars ($135).

41500-438 Financial Administration Misc. - **$400** - Hennepin County special assessment charge ($275), bank fees ($60), tax book, and safe deposit box.

Legal Services

41600-304 Legal General - **$21,000**
The hourly rate for general legal work remains at $80 per hour. This line item also includes the $250.00 per month retainer. Legal work related to private developments or other specific individual matters such as variances is charged back.

41600-305 Legal Prosecutions - **$11,000**
Retainer for criminal prosecutions largely generated from the police department. Litigation expenses are unpredictable and therefore are paid for as needed through the general fund reserves.

Engineering

41900-303 Engineering - **$7,500**
Engineering done on private developments is charged back.

Planning/Zoning

41910-100 Salaries – $**24,477** - 35% of City Administrator's salary and 10% of Admin Asst. wage.

41910-121 Pensions-PERA - **$1,775**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

41910-122 Pensions-FICA - **$1,873**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

41910-131 Health/Life/Dental - **$4,008**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

41910-318 Consulting Planner – **$10,000**
All planning done on private developments is charged back.

Buildings

41940-101 Wages - **$2,206**
Allocation of 2% of city crew's time for repair and maintenance of city hall.

41940-121 Pensions-PERA - **$160**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

41940-122 Pensions-FICA - **$168**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

41940-131 Health/Life/Dental - **$353**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

41940-220 Repairs, Supplies, Maint. - **$3,000**
Repairs, supplies and maintenance for buildings, including exterior maintenance, sidewalks, interior paint, and office furniture. The City did a substantial amount of building maintenance in 2011 and 2012. This includes $400 for a boom truck to take the holiday lights up and down.

41940-221 Janitorial - **$3,057**
This is a predictable expense that is separated from repairs, supplies, maintenance into this Janitorial item. $58.78/week for cleaning services.

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

41940-321 Telephone - **$2,200**

41940-380 Utilities - **$4,500**
City buildings (except water plant which is billed to enterprise fund) expense from Xcel (electric), CenterPoint (heat/gas) and water.

Public Safety

42100-300 Police Budget – **$400,068**
Total for operating budget and debt service.

42100-311 Police - Misc. - **$1,700**
This includes court overtime and booking fees.

42100-312 Room & Board/Workhouse - **$750**
This item covers the cost of individuals incarcerated due to various violations.

42200-309 Fire Protection - **$231,756**
Total for operating budget and debt service.

Building Inspections

42400-100 Building Salaries – **$12,783**
10% of City Administrator salary and 10% of Admin Asst. wages.

42400-121 Pensions-PERA - **$927**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

42400-122 Pensions-FICA - **$978**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

42400-131 Health/Life/Dental - **$2,352**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

42400-313 Building Inspection - **$10,000**
This service is contracted with Metro West Inspection Services, 40% of all revenue from permits sold is paid to Metro West.

42400-314 Plan Review - **$8,000**
55% of the fee revenue is paid to Metro West Inspection Services.

Animal Control

42700-306 Animal Control - **$0**
Animal control coverage is within the SLMPD Community Service Office, in the Police Budget.

Public Works

43000-101 Public Works Salaries - **$79,675**
This includes 48% of Greg's salary and 37% of the crew's salary.

43000-105 Temporary Salaries - **$1,800**
This item allows for flexibility in the Public Works department and assists with patching prior to seal coating.

43000-121 Pensions-PERA - **$5,777**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013.The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

43000-122 Pensions-FICA - **$6,234**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

43000-131 Health/Life/Dental - **$12,316**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

43000-212 Gas & Oil - **$11,000**
This line item reflects 50% of the fuel used. Diesel = 1750 gal. @ $4/gal. and Unleaded = 600 gal. @ $4/gal. Two 55 gallon barrels of oil for vehicle and equipment at $800 each.

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

43000-220 Repairs, Supplies, Maint. - **$14,000**
This line item represents all vehicle and equipment repair, DOT inspections for trucks, snow plow blades and shop supplies.

43000-222 Tires - **$1,300**

43000-223 Uniforms, Safety Shoes, Safety Equip - **$1,100**
This was a new line item in 2008, these items were previously under the general fund Miscellaneous. The total cost is divided equally between the General, Sewer and Storm Sewer funds. Increase to safety shoes in new Union Contract.

- Uniforms - $700
- Safety shoes - $188
- Safety vests - $94
- Hearing protection, rubber gloves, etc - $94

43000-321 Telephone - **$500**
This was a new line item in 2008 and they were previously included under the general fund Miscellaneous. This line item includes the on-call phone and telephone line for the two way radio system with Excelsior.

- Verizon on-call phone - $160
- Quest 2 way radio - $340

43000-430 Miscellaneous - **$1,500** This line item includes the following: State of MN Cooperative Purchasing annual dues, LMC Workshop, and 25% of Safe Assure Consultants. Increase due to adding one more 800 MHz radio.

- MN Cooperative Purchasing - $250
- LMC Workshop - $20
- 1/3 Safe Assure Consultant - $450
- Hennepin Co Information Technology-two- (800MHz radios) - $384
- Miscellaneous - $396

Streets

43100-226 Street Signs - **$1,000-** street signs cost about $83 each. Accounts for various sign and post replacement each year.

43100-228 Snow & Ice Removal – **$10,100**
This item is dependent on the type of weather we experience. Represents a 3% increase from 2011.
1 mixing = 100 tons sand + 25 tons salt
We have budgeted for four mixings.

43100-381 Electric Utilities/Street Lights - **$16,170**

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

45204-121 Pensions - PERA - **$500**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

45204-122 Pensions - FICA - **$528**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

45204-131 Health/Life/Dental - **$1,123**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

45204-220 Tree Supplies and Removal - **$4,950**
This item is used for diseased and storm related tree removal.

Fire Lanes

46100-220 Fire Lanes - **$1,500**
Repairs and maintenance of the fire lanes.

General Fund Miscellaneous

46101-302 LMCD – Levy of **$12,077**

49000-430 Miscellaneous – **$1,500**
Contribution to 4th of July fireworks of $1,500 for Copper Sponsorship (South Lake – Excelsior Chamber).

Transfer Out

49300-720 Transfer Out - **$0**

2013 BUDGET NARRATIVE
GENERAL FUND – EXPENSES

43100-405 Street Sweeping - **$0**
This item has been moved to the Storm Water enterprise fund.

Parks

45200-101 Salaries - **$24,205**
9% of crew salaries and part-time/seasonal employees for all park activities.

45200-106 Lifeguard Services - **$9,060**
This represents a 0% increase. The contract in 2010, 2011, and 2012 was held constant.

45200-121 Pensions-PERA - **$720**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. Employees contribute 6.25% of their gross salary. The employer contribution is held constant for 2013. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

45200-122 Pensions-FICA - **$1,853**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

45200-131 Health/Life/Dental - **$1,586**
In 2011, LOGIS went through an RFP process for 2012. LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. The rate is expected to increase 8.5% for 2013. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

45200-220 All Parks - **$7,500**

- Satellite Services $1,570
- Weed Control $1,600
- Xcel Energy – Lighting $1,800
- Flowers $250
- Playground parts, buoys, parts for mowers $1,300
- Arctic Fever winter festival event $750
- Miscellaneous Park Repairs $230

Trees

45024-101 Trees - Salaries - **$6,896**
This is 5% of crew's salary.

CITY OF TONKA BAY
2013 BUDGET
GENERAL FUND

Account No.	Account	Budget 2010	Actual 2010	Budget 2011	Actual 2011	Budget 2012	6 month Actual	Proposed 2013	$ + (-)	% Change 2011 to 2012
				Expenses						
Council										
41110.103	Council Recorder	0	0	0	0	0	0	0	0	
41110.110	Mayor & Council Salaries	9,200	9,200	9,200	9,200	9,200	4,725	9,200	0	0.00%
41110.122	Pensions-FICA	704	704	704	704	704	362	704	0	0.00%
41110.201	Council Supplies	160	112	160	54	160	0	160	0	0.00%
41110.351	Council Publishing	2,750	895	2,000	830	1,000	415	1,000	0	0.00%
41110.430	Council Miscellaneous	350	483	250	252	500	300	500	0	0.00%
41110.433	Council Mbships & Dues	1,760	1,675	1,804	1,957	1,804	73	2,354	550	30.49%
	Total Council	14,924	13,069	14,118	12,997	13,368	5,875	13,918	550	4.11%
Elections										
41410.104	Election Salaries	1,422	1,201	0	0	1,422	0	0	(1,422)	-100.00%
41110.122	Pensions-FICA	115	0	0	0	115	0	0	(115)	-100.00%
41410.202	Election Supplies	1,400	1,179	500	952	1,400	0	500	(900)	-64.29%
	Total Elections	2,937	2,380	500	952	2,937	0	500	(2,437)	-82.98%
Finance & Administration										
41500.100	Fin. Adm. Salaries	43,025	42,051	40,465	40,294	42,345	20,678	42,153	(192)	-0.45%
41500.121	Pensions - PERA	3,012	2,944	2,934	2,921	3,070	1,500	3,057	(13)	-0.42%
41500.122	Pensions - FICA	3,291	3,023	3,096	2,887	3,240	1,489	3,225	(15)	-0.46%
41500.131	Health/Life/Dental	8,059	8,164	8,765	8,946	7,475	3,732	8,060	585	7.83%
41500.151	Worker's Comp Ins	7,119	6,032	7,333	7,420	7,553	0	7,931	378	5.00%
41500.200	Office Supplies	3,100	2,733	2,600	1,688	2,800	1,028	2,500	(300)	-10.71%
41500.220	Repairs, Supplies, Maint.	950	1,431	950	1,503	1,245	697	1,300	55	4.42%
41500.301	Auditing	3,150	2,808	3,150	3,020	3,150	20	3,150	0	0.00%
41500.310	Assessing	18,000	18,000	19,000	19,000	20,000	10,000	20,000	0	0.00%
41500.322	Postage	2,100	1,722	2,100	1,170	1,700	1,004	1,700	0	0.00%
41500.331	Mileage	1,000	508	750	372	750	129	750	0	0.00%
41500.352	Printing	1,500	732	1,550	1,109	1,550	520	1,550	0	0.00%
41500.361	Liability Insurance	12,255	14,452	12,623	15,230	13,002	0	13,450	448	3.45%
41500.436	Computer Services	6,000	3,985	5,776	3,998	4,776	1,099	4,000	(776)	-16.25%
41500.437	Mbship, Conferences & Mtgs	2,400	1,195	2,400	1,360	2,400	1,990	2,400	0	0.00%
41500.438	Fin. Adm. Miscellaneous	400	444	400	311	400	504	400	0	0.00%
	Total Finance & Administration	115,361	110,224	113,892	111,229	115,456	44,390	115,626	170	0.15%
Legal										
41600.304	Legal General	22,000	19,569	21,000	19,336	21,000	10,058	21,000	0	0.00%
41600.305	Legal Prosecutions	11,000	10,833	11,000	12,232	11,000	5,000	11,000	0	0.00%
	Total Legal	33,000	30,402	32,000	31,568	32,000	15,058	32,000	0	0.00%

CITY OF TONKA BAY
2013 BUDGET
GENERAL FUND

Account No.	Account	Budget 2010	Actual 2010	Budget 2011	Actual 2011	Budget 2012	6 month Actual	Proposed 2013	$ + (-)	% Change 2011 to 2012
Engineering										
41900.303	General Engineering	7,500	1,725	7,500	2,732	7,500	589	7,500	0	0.00%
	Total Engineering	7,500	1,725	7,500	2,732	7,500	589	7,500	0	0.00%
Planning/Zoning										
41910.100	Salaries	28,922	27,253	23,141	22,878	25,317	11,803	24,477	(840)	-3.32%
41910.121	Pensions - PERA	2,025	1,908	1,678	1,658	1,836	856	1,775	(61)	-3.32%
41910.122	Pensions - FICA	2,213	2,049	1,771	1,720	1,937	888	1,873	(64)	-3.30%
41910.131	Health/Life/Dental	3,968	4,225	4,330	4,330	3,703	1,852	4,008	305	8.24%
41910.318	Consulting Planner	15,000	2,856	10,000	8,603	10,000	1,608	10,000	0	0.00%
	Total Zoning	52,128	38,291	40,920	39,189	42,793	17,007	42,133	(660)	-1.54%
Buildings										
41940.101	Salaries	2,130	2,141	2,151	2,152	2,173	1,087	2,206	33	1.52%
41940.121	Pensions - PERA	149	150	156	156	158	79	160	2	1.27%
41940.122	Pensions - FICA	163	164	165	164	167	81	168	1	0.60%
41940.131	Health/Life/Dental	353	183	383	329	327	146	353	26	7.95%
41940.220	Repairs, Supplies, Maint.	5,344	2,340	5,344	9,991	3,344	948	3,000	(344)	-10.29%
41940.221	Janitorial	3,184	3,295	3,057	2,822	3,057	1,528	3,057	0	0.00%
41940.321	Telephone	2,400	2,126	2,150	2,138	2,200	1,080	2,200	0	0.00%
41940.380	Utilities	7,000	3,936	6,500	4,644	4,500	2,255	4,500	0	0.00%
	Total Buildings	20,723	14,335	19,906	22,396	15,926	7,204	15,644	(282)	-1.77%
Public Safety										
42100.300	*Police Budget*	*370,784*	*370,788*	*385,545*	*385,552*	*393,052*	*216,549*	*400,068*	7,016	1.79%
42100.311	Police Miscellaneous	1,700	668	1,700	694	1,700	273	1,700	0	0.00%
42100.312	Room & Board - HCACF	750	0	750	115	750	0	750	0	0.00%
42200.309	*Fire Protection*	*222,000*	*222,241*	*232,751*	*232,751*	*235,790*	*176,842*	*231,756*	(4,034)	-1.71%
42400.100	Building Insp Salary	13,673	13,191	12,195	12,114	12,964	6,236	12,783	(181)	-1.40%
42400.121	Pensions - PERA	957	923	885	878	940	452	927	(13)	-1.38%
42400.122	Pensions - FICA	1,046	959	933	877	992	453	978	(14)	-1.41%
42400.131	Health/Life/Dental	2,345	2,411	2,553	2,554	2,180	1,088	2,352	172	7.89%
42400.313	Bldg Inspection Expense	12,000	14,022	10,000	9,044	10,000	9,865	10,000	0	0.00%
42400.314	Plan Review Expense	8,000	8,971	8,000	3,302	8,000	5,119	8,000	0	0.00%
42700.306	Animal Control	0	0	0	0	0	0	0	0	
	Total Public Safety	633,255	634,174	655,312	647,881	666,368	416,877	669,314	2,946	0.44%
Public Works										
43000.101	Public Works Salaries	77,085	79,570	77,856	76,919	78,645	38,250	79,675	1,030	1.31%
43000.105	Public Works Temp	1,800	1,573	1,800	739	1,800	0	1,800	0	0.00%
43000.121	Pensions - PERA	5,396	5,569	5,645	5,577	5,702	2,773	5,777	75	1.32%
43000.122	Pensions - FICA	6,028	5,771	6,095	5,475	6,157	2,665	6,234	77	1.25%
43000.131	Health/Life/Dental	12,399	10,885	13,477	13,154	11,435	5,588	12,316	881	7.70%
43000.212	Gas & Oil	9,000	7,534	8,350	8,810	11,000	4,226	11,000	0	0.00%
43000.220	Repairs, Supplies, Maint.	13,000	19,431	13,000	10,373	14,000	11,320	14,000	0	0.00%
43000.222	Tires	1,200	1,294	1,200	1,212	1,300	237	1,300	0	0.00%
43000.223	Uniforms, Safety Shoes, Safety Equip	1,000	880	1,000	867	1,100	580	1,100	0	0.00%

CITY OF TONKA BAY
2013 BUDGET
GENERAL FUND

Account No.	Account	Budget 2010	Actual 2010	Budget 2011	Actual 2011	Budget 2012	6 month Actual	Proposed 2013	$ + (-)	% Change 2011 to 2012
43000.321	Telephone	420	439	420	467	460	207	500	40	8.70%
43000.430	Public Works Miscellaneous	820	883	820	1,140	1,204	898	1,500	296	24.58%
43100.224	Street Repairs	75,000	62,514	89,000	85,103	0	0	0	0	
43100.226	Street Signs	1,250	1,250	1,250	1,250	5,000	0	1,000	(4,000)	-80.00%
43100.228	Snow & Ice Removal	9,790	10,573	9,790	4,158	10,100	3,122	10,100	0	0.00%
43100.381	Electric Utilities/Street Lights	15,964	14,211	15,964	15,229	16,170	7,548	16,170	0	0.00%
43100.405	Street Sweeping	0	0	0	0	0	0	0	0	
	Total Public Works	230,152	222,377	245,667	230,473	164,073	77,414	162,472	(1,601)	-0.98%
Parks and Recr.										
45200.101	Salaries	25,946	27,964	23,718	22,395	24,804	13,159	24,205	(599)	-2.41%
45200.106	Lifeguard Services	10,816	8,991	9,060	8,820	9,060	0	9,060	0	0.00%
45200.121	Pensions - PERA	671	1,076	702	778	709	354	720	11	1.55%
45200.122	Pensions - FICA	1,985	2,138	1,903	1,697	1,903	996	1,853	(50)	-2.63%
45200.131	Health/Life/Dental	1,587	1,072	1,722	1,481	1,475	655	1,586	111	7.53%
45200.220	All Parks	10,510	9,864	9,170	7,650	7,270	3,089	7,500	230	3.16%
	Total Parks & Recreation	51,515	51,105	46,275	42,821	45,221	18,253	44,924	(297)	-0.66%
Trees										
45204.101	Salaries	6,664	7,039	6,732	6,732	6,800	3,399	6,896	96	1.41%
45204.121	Pensions - PERA	466	493	489	488	494	246	500	6	1.21%
45204.122	Pensions - FICA	510	520	515	495	521	245	528	7	1.34%
45204.131	Health/Life/Dental	1,128	955	1,223	1,089	1,045	476	1,123	78	7.46%
45204.220	Tree Supplies & Removal	4,950	4,667	4,950	1,240	4,950	3,411	4,950	0	0.00%
	Total Trees	13,718	13,674	13,909	10,044	13,810	7,777	13,997	187	1.35%
Fire Lanes										
46100.220	Fire Lanes	1,500	1,500	1,500	1,408	1,500	1,000	1,500	0	0.00%
	Total Docks Fire Lanes	1,500	1,500	1,500	1,408	1,500	1,000	1,500	0	0.00%
General Fund Miscellaneous										
46101.302	LMCD	11,504	11,504	11,848	11,848	11,677	5,839	12,077	400	3.43%
49000.430	Misc - July 4th	1,500	3,160	1,500	3,072	1,500	1,503	1,500	0	0.00%
	Total General Fund Misc	13,004	14,664	13,348	14,920	13,177	7,342	13,577	400	3.04%
TOTAL GENERAL FUND EXPENSES		**1,189,717**	**1,147,920**	**1,204,847**	**1,168,610**	**1,134,129**	**618,786**	**1,133,105**	**(1,024)**	-0.09%

CITY OF TONKA BAY
2013 BUDGET
GENERAL FUND

Account No.	Account	Budget 2010	Actual 2010	Budget 2011	Actual 2011	Budget 2012	6 month Actual	Proposed 2013	$ + (-)	% Change 2011 to 2012
				Revenues						
Taxes										
31000	Gen. Property Taxes	1,024,566	1,027,879	1,047,271	1,049,054	985,553	6,062	983,969	(1,584)	-0.16%
	Total Taxes	1,024,566	1,027,879	1,047,271	1,049,054	985,553	6,062	983,969	(1,584)	-0.16%
License/Permit (Business)										
32110	On Sale Liquor Licenses	5,544	5,744	5,984	5,744	5,744	0	5,744	0	0.00%
32111	Set Up Licenses	300	300	300	300	300	0	300	0	0.00%
32112	On Sale Beer Licenses	2,000	2,000	2,000	2,000	2,000	0	2,000	0	0.00%
32113	Off Sale Beer Licenses	240	480	240	240	480	0	240	(240)	-50.00%
32114	Wine Licenses	1,500	1,500	1,500	1,500	1,500	0	1,500	0	0.00%
32115	Cigarette Licenses	200	65	200	100	200	0	100	(100)	-50.00%
32116	Off Sale Intoxicating Liquor	240	240	240	480	240	0	240	0	0.00%
32170	Arcade Permits	75	75	75	75	75	0	75	0	0.00%
32180	Commercial Marina Lic.	1,970	2,420	2,420	2,420	2,420	0	2,420	0	0.00%
32260	Misc. Permits	1,500	3,080	1,500	1,954	2,000	1,273	2,200	200	10.00%
	Total Business Lic/Permits	13,569	15,904	14,459	14,813	14,959	1,273	14,819	(140)	-0.94%
License/Permit (Non-Business)										
32210	Building Permits	25,000	22,164	25,000	21,981	25,000	24,333	25,000	0	0.00%
32211	Plan Reviews	14,000	7,851	14,000	6,826	14,000	9,308	14,000	0	0.00%
32240	Dog Licenses	1,500	1,600	1,500	1,169	1,500	976	1,200	(300)	-20.00%
	Total Non-Business Lic/Permits	40,500	31,615	40,500	29,976	40,500	34,617	40,200	(300)	-0.74%
Intergov. Rev.										
33401	Local Government Aid	0	0	0	0	0	0	0	0	
33422	State Aid - PERA	1,232	1,232	1,232	1,232	1,232	0	1,232	0	0.00%
33610	Hennepin Co. Road Maintenance	3,000	3,180	3,000	3,495	3,000	0	3,000	0	0.00%
	Total Intergov Rev.	4,232	4,412	4,232	4,727	4,232	0	4,232	0	0.00%
Charges for Services										
34100	General Service Fees	250	618	300	399	300	104	300	0	0.00%
34109	App. fee - Pub. Hearings (Var./CUP)	1,500	150	500	600	500	450	500	0	0.00%
34110	Surcharge Income	100	133	100	132	100	0	100	0	0.00%
34112	Escrow Pub. Hearings (Var./CUP)	17,500	12,866	17,500	6,400	17,500	12,648	17,500	0	0.00%
	Total Charges Services	19,350	13,767	18,400	7,531	18,400	13,202	18,400	0	0.00%
Fines & Forfeits										
35000	Forfeits			0	4,271	0	0		0	
35101	Court Fines	6,000	9,314	6,000	8,253	6,000	2,121	7,000	1,000	16.67%
	Total Fines & Forfeits	6,000	9,314	6,000	12,524	6,000	2,121	7,000	1,000	16.67%
Miscellaneous										

CITY OF TONKA BAY
2013 BUDGET
GENERAL FUND

Account No.	Account	Budget 2010	Actual 2010	Budget 2011	Actual 2011	Budget 2012	6 month Actual	Proposed 2013	$ + (-)	% Change 2011 to 2012
34951	Refund & Reimbursement	0	0	0	0	0	0	0	0	
36200	Miscellanous Revenue	4,000	6,424	4,000	7,419	4,000	3,917	6,000	2,000	50.00%
36210	Interest Earned	20,000	10,101	11,000	7,180	6,000	3,678	4,500	(1,500)	-25.00%
36230	Donations	0	0	0	0	0	0	0	0	
	Total Miscellaneous	24,000	16,525	15,000	14,599	10,000	7,595	10,500	500	5.00%
39203	Transfer In - Antenna	37,500	37,500	47,985	47,985	47,985	47,985	47,985	0	0.00%
39204	Transfer In - Liquor	20,000	20,000	11,000	4,635	6,500	0	6,000	(500)	-7.69%
									0	
TOTAL GENERAL FUND REVENUES		**1,189,717**	**1,176,916**	**1,204,847**	**1,185,844**	**1,134,129**	**112,855**	**1,133,105**	(1,024)	-0.09%

2012 Levy	
General Property	985,553
Capital Improvem	63,013
Total Levy	**1,048,566**

2013 Levy	
General Property Tx	**983,969**
Capital Improvement	64,597
Total Levy	**1,048,566**

2013 Levy increase (decrease)	0
2013 % Levy Incr:	**0.00%**

2013 BUDGET NARRATIVE
Capital Purchase Revenue

Account No.

409

Certified Levy - $64,597

31001 Roads - $64,597 - Street Repairs

Equipment - **$0**
This includes the annual levy for equipment purchases. This is designed to increase $3,000 annually.

Transfers from Other Funds - $56,000

39203 Water/Sewer - $11,000
Annual transfer from Water/Sewer Reserve to offset Capital Equipment purchases- last year for transfer in 2012.

Dock Fund - $38,600
There was a one time transfer of $49,574 in 2012 and annually transfer $38,600 for capital purchases.

Liquor Fund - $6,400
Assessment money used to reimburse the Liquor Fund for Capital purchases made in 2010. This revenue will be used to offset the levy for future Capital purchases.

2013 BUDGET NARRATIVE
Capital Purchase - Expenses

Account No.

409

City Hall / Public Works

41940-520 Buildings - **$8,050**
City Hall Basement Floor ($7,500), Misc. Repairs ($550)

41940-560 Furniture & Fixtures - **$0**

41940-570 Office Equipment - **$0**

Equipment & Motor Vehicles

43000-550 Vehicles - **$26,550**
½ ton pickup ($26,000), Misc. Repairs ($550)

43000-570 Equipment - **$550**

Streets CIP

43100-530 Street Repairs - **$68,325**

Seal coating	59,325
Striping and Crack Seal	3,000
General Patching	6,000

(Henn. Cty. Road Aid Allocation revenue offsets $2,500)

Road project priorities for 2013 are as follows:
The City's goal is to sealcoat 1/3 of all streets each year in order to maximize their useful life.
Costs for 2013 are based upon the same square yards as three years ago, along with a 5% inflationary increase.

The following streets are scheduled for 2013 Seal Coating:
Cedar Street, Echo Bay Drive, Gideon's Point Road, Glade Ave, Hazel Street, Hillcrest Drive, Lakeview Ave, Maple Hill Drive, Pearl Street, Sunrise Ave., Tonka Bay Road (Lakeview Avenue to Wekota Beach), Waseca Ave.

Parks CIP

45200-540 Site Improvements - **$9,000**
Trash Receptacles ($1,000) - Includes 1 last receptacle in Pleasant Park.
Signs ($8,000) - This includes beginning to replace the entrance monuments and park signs.

CITY OF TONKA BAY
2012 BUDGET
CAPITAL PURCHASES

Account No.	Account	Budget 2010	Budget 2011	Budget 2012	Proposed 2013	$ + (-)	% Change
409							
Expenditures							
41940-520	Buildings			10,000	8,050	(1,950)	-19.50%
41940-560	Furniture & Fixtures				0	0	
41940-570	Office Equipment			7,000	0	(7,000)	-100.00%
43000-550	Vehicles			0	26,550	26,550	
43000-570	Equipment			7,000	0	(7,000)	-100.00%
43100-530	Street Repairs			65,600	68,325	2,725	4.15%
45200-540	Park Site Improvements			37,700	9,000	(28,700)	-76.13%
						0	
						0	
49460.318	Consultant					0	
Total Expenses		0	0	127,300	111,925	(15,375)	-12.08%
Revenues							
31001	Certified Levy			63,013	64,597	1,584	2.51%
36210	Interest Earned			0	0	0	
39203	Transfer In			66,974	56,000	(10,974)	-16.39%
Total Revenues		0	0	129,987	120,597	(9,390)	-7.22%

Total Revenues	120,597
Total Expenses	111,925
Profit (Loss)	**8,672**