

AGENDA

Greenwood City Council Meeting

Wednesday, April 3, 2013
20225 Cottagewood Road, Deephaven, MN 55331



Worksession

In accordance with open meeting laws, the council worksession is open to the public for viewing, but there will be no opportunity for public participation.

- 6:00pm 1. CALL TO ORDER ~ ROLL CALL ~ APPROVE AGENDA
- 6:00pm 2. PRE-BOARD WORKSESSION WITH ASSESSORS
- 6:55pm 3. ADJOURNMENT

Regular Meeting

The public is invited to address the council regarding any item on the regular agenda. If your topic is not on the agenda, you may speak during Matters from the Floor. Comments are limited to 3 minutes. Agenda times are approximate.

- 7:00pm 1. CALL TO ORDER ~ ROLL CALL ~ APPROVE AGENDA
- 7:00pm 2. CONSENT AGENDA
Council members may remove consent agenda items for discussion. Removed items will be put under Other Business.
 - A. Approve: 03-06-13 Council Meeting Minutes
 - B. Approve: 03-22-13 Special Meeting Minutes
 - C. Approve: February Cash Summary Report
 - D. Approve: March Verifieds, Check Register, Electronic Fund Transfers
 - E. Approve: April Payroll Register
- 7:05pm 3. MATTERS FROM THE FLOOR
This is an opportunity for the public to address the council regarding matters not on the agenda. The council will not engage in discussion or take action on items presented at this time. However, the council may ask for clarification and may include items on a future agenda. Comments are limited to 3 minutes.
- 7:10pm 4. PRESENTATIONS, REPORTS, GUESTS & ANNOUNCEMENTS
 - A. Presentation: CliftonLarsonAllen, 2012 City Audit Report
 - B. Announcement: Local Board of Appeal & Equalization, Thursdays, 4/11 & 4/25, 6pm
 - C. Announcement: Spring Clean-Up Day, Saturday, 5/4, items should be curbside by 7am
- 7:30pm 5. PUBLIC HEARINGS
 - A. None
- 7:30pm 6. UNFINISHED BUSINESS
 - A. Excelsior Blvd. Watermain Project ...
 - (a) Consider: Resolution 12-13 Declaring Adequacy / Insufficiency of Petition (between 21150 & 21030 Excelsior Blvd.) and Ordering Preparation of Feasibility Report
 - (b) Consider: Greenwood / Excelsior Agreement for Water Service Expansion
 - (c) Consider: Greenwood / Excelsior Agreement for Water Service
- 8:00pm 7. NEW BUSINESS
 - A. Review: Draft of Residential Uses Ordinance Amending Zoning Code Chapter 11
 - B. Review: Draft of Home Occupations Ordinance Amending Code Chapters 4, 11 & 12
 - C. Review: Report of Past Variances Granted for Possible Code Revisions
 - D. Discuss: Lake Improvement District Concept
- 9:00pm 8. OTHER BUSINESS
 - A. None
- 9:00pm 9. COUNCIL REPORTS
 - A. Cook: Planning Commission
 - B. Fletcher: Lk Mtka Comm Commission, Fire, Xcel Project
 - C. Kind: Police, Administration, Mayors' Meetings, Website
 - D. Quam: Roads & Sewer, Minnetonka Community Education
 - E. Roy: Lake Minnetonka Conservation District
- 9:15pm 10. ADJOURNMENT



Worksession

Agenda Date: 04-03-13

Agenda Item: Pre-Board Worksession with Assessors

Summary: Hennepin County Assessors Melissa Potter and Rob Winge will attend the worksession to discuss assessment valuations and answer questions prior to the Local Board meeting on Thursday, 04-11-13 at 6pm. For the council's reference attached are several documents.

Council Action: No council action may be taken at worksessions.

2012 Fall Sales Study for the 2013 Assessment for Taxes Payable 2014

GREENWOOD SALES FROM OCTOBER 1, 2011 THRU SEPTEMBER 30, 2012

| (MUNIC) PID | PT | ADDRNO | ADDRST | STYHGT | ACTAGE | GBA | SALEDATE | SALEPRICE | SALECODE | 2012 LAND | 2012 BUILD | 2012 TOTAL | 2012 RATIO |
|------------------------|----|--------|-----------------|--------|--------|------|----------|----------------|----------|--------------|------------|--------------------------------|------------|
| (19) 26-117-23-42-0011 | R | 5100 | GREENWOOD CIR | 100 | 1938 | 941 | 03/2012 | \$205,000.00 | W | 120,000.00 | 56,000.00 | 176,000.00 | 85.85% |
| (19) 26-117-23-13-0067 | R | 4777 | LYMAN CT | 200 | 1992 | 2597 | 06/2012 | \$623,964.00 | O | 231,000.00 | 390,000.00 | 621,000.00 | 99.52% |
| (19) 26-117-23-31-0039 | R | 21620 | MINNETONKA BLVD | 200 | 1920 | 2052 | 08/2012 | \$304,580.00 | W | 142,000.00 | 159,000.00 | 301,000.00 | 98.82% |
| (19) 26-117-23-13-0058 | R | 4870 | WOODS CT | 100 | 1993 | 2396 | 08/2012 | \$758,000.00 | W | 257,000.00 | 484,000.00 | 741,000.00 | 97.76% |
| (19) 26-117-23-34-0056 | RL | 21800 | BYRON CIR | 175 | 1910 | 3544 | 06/2012 | \$1,695,800.00 | W | 1,030,000.00 | 508,000.00 | 1,538,000.00 | 90.69% |
| (19) 26-117-23-44-0025 | RL | 20965 | CHANNEL DR | 175 | 1964 | 2339 | 03/2012 | \$887,500.00 | W | 1,265,000.00 | 89,000.00 | 1,354,000.00 | 152.56% |
| (19) 26-117-23-13-0010 | RL | 21580 | FAIRVIEW ST | 200 | 1880 | 2938 | 09/2012 | \$1,850,000.00 | W | 1,400,000.00 | 41,000.00 | 1,441,000.00 | 77.89% |
| (19) 26-117-23-24-0013 | RL | 21650 | FAIRVIEW ST | 200 | 1920 | 2868 | 09/2012 | \$1,496,750.00 | W | 988,000.00 | 300,000.00 | 1,288,000.00 | 86.05% |
| (19) 26-117-23-42-0034 | RL | 5125 | GREENWOOD CIR | 175 | 1999 | 1431 | 05/2012 | \$875,000.00 | W | 473,000.00 | 249,000.00 | 722,000.00 | 82.51% |
| (19) 26-117-23-42-0040 | RL | 5185 | GREENWOOD CIR | 200 | 1952 | 1300 | 05/2012 | \$460,000.00 | O | 525,000.00 | 32,000.00 | 557,000.00 | 121.09% |
| (19) 26-117-23-32-0005 | RL | 5190 | MEADVILLE ST | 175 | 1915 | 2071 | 08/2012 | \$1,050,000.00 | W | 1,325,000.00 | 10,000.00 | 1,335,000.00 | 127.14% |
| (19) 26-117-23-34-0022 | RL | 21793 | MINNETONKA BLVD | 175 | 1978 | 2554 | 05/2012 | \$620,000.00 | W | 595,000.00 | 145,000.00 | 740,000.00 | 119.35% |
| (19) 26-117-23-42-0049 | RL | 5160 | QUEENS CIR | 200 | 1994 | 2510 | 01/2012 | \$660,000.00 | W | 264,000.00 | 490,000.00 | 754,000.00 | 114.24% |
| (19) 26-117-23-44-0042 | RL | 20870 | ST ALBANS GREEN | 100 | 1980 | 2216 | 10/2011 | \$1,150,000.00 | C | 648,000.00 | 376,000.00 | 1,024,000.00 | 89.04% |
| (19) 26-117-23-34-0036 | X | 21955 | MINNETONKA BLVD | 100 | 2001 | 2036 | 10/2011 | \$626,900.00 | W | 324,000.00 | 266,000.00 | 590,000.00 | 94.11% |
| (19) 26-117-23-34-0041 | X | 21955 | MINNETONKA BLVD | 200 | 2001 | 2844 | 09/2012 | \$702,000.00 | W | 502,000.00 | 303,000.00 | 805,000.00 | 114.67% |
| | | | | | | | | | | | | MEDIAN* ALL PROPERTIES* | 98.29% |
| | | | | | | | | | | | | Minus 95% | -3.29% |
| | | | | | | | | | | | | MEDIAN* LAKESHORE | 102.47% |
| | | | | | | | | | | | | Minus 95% | -7.47% |
| | | | | | | | | | | | | MEDIAN* OFF-SHORE | 98.29% |
| | | | | | | | | | | | | Minus 95% | -3.29% |
| | | | | | | | | | | | | MEDIAN* CONDOS | 104.39% |
| | | | | | | | | | | | | Minus 95% | -9.39% |

SALES NOT INCLUDED IN STUDY

| | | | | | | | | | | | | | |
|------------------------|----|-------|-----------------|-----|------|------|---------|--------------|---|------------|--------------|--------------|---------|
| (19) 26-117-23-34-0014 | RM | 21890 | BYRON CIR | 0 | 0 | 0 | 06/2012 | \$35,000.00 | L | 21,000.00 | 3,000.00 | 24,000.00 | 68.57% |
| (19) 26-117-23-44-0070 | RL | 20840 | CHANNEL DR | 200 | 2004 | 3781 | 04/2012 | \$905,000.00 | R | 416,000.00 | 1,084,000.00 | 1,500,000.00 | 165.75% |
| (19) 26-117-23-12-0016 | R | 4725 | LODGE LA | 200 | 1992 | 2536 | 01/2012 | \$450,000.00 | R | 231,000.00 | 309,000.00 | 540,000.00 | 120.00% |
| (19) 26-117-23-34-0045 | X | 21957 | MINNETONKA BLVD | 100 | 2003 | 1686 | 03/2012 | \$525,000.00 | R | 227,000.00 | 251,000.00 | 478,000.00 | 91.05% |

PROPERTY TYPE: R = RESIDENTIAL, RL = RESIDENTIAL LAKESHORE, X = CONDO, LR = RESIDENTIAL LAND, LL = RESIDENTIAL LAKESHORE LAND, RM = RESIDENTIAL MISC.

SALE CODE: W = IN STUDY, R = REMOVED FROM STUDY, O = OTHER, IN STUDY, L = LAND SALE (NOT IN STUDY BUT LOOKED AT), M = MULTIPLE PIDs INVOLVED

* To ensure equalization the assessor's goal is to keep each city's MEDIAN (middle) sales ratio percentage at 95% for each property type.

There must be at least 6 sales to have a meaningful sales study.

Note: There is a lag with the market because the timing of the sales study is 15-plus months before the EMVs go into effect for the year taxes are payable.

This lag occurs in up and down markets.

2012 FALL RESIDENTIAL (R) DIRECT RATIO** STUDY

Date Printed: 11/1/2012
Date of Report: 10/3/2012

| MUNIC | # of Sales | % Sold | Median | Mean | COD | MUNIC | # of Sales | % Sold | Median | Mean | COD |
|-----------------|------------|--------|--------|--------|------|----------------------|------------|--------|--------|--------|------|
| BLOOMINGTON | 341 | 1.62% | 98.8% | 101.3% | 11.2 | MEDINA | 41 | 2.77% | 95.5% | 96.3% | 12.3 |
| BROOKLYN CENTER | 118 | 1.66% | 100.8% | 103.1% | 10.3 | MINNEAPOLIS | 1,939 | | 98.2% | 100.2% | 12.8 |
| BROOKLYN PARK | 273 | 1.66% | 95.5% | 98.2% | 10.4 | MINNETONKA | 308 | 2.40% | 97.5% | 98.1% | 10.5 |
| CHAMPLIN | 104 | 1.65% | 98.2% | 101.9% | 12.1 | MINNETONKA BEACH | 3 | 2.68% | 126.9% | 124.9% | 12.1 |
| CORCORAN | 15 | 0.91% | 111.2% | 107.2% | 10.7 | MINNETRISTA | 42 | 2.56% | 97.9% | 98.5% | 10.4 |
| CRYSTAL | 143 | 1.99% | 95.9% | 103.0% | 19.7 | MOUND | 54 | 2.30% | 94.8% | 96.0% | 15.5 |
| DAYTON | 26 | 2.05% | 95.3% | 99.8% | 15.4 | NEW HOPE | 71 | 1.57% | 94.2% | 97.3% | 14.3 |
| DEEPHAVEN | 31 | 2.73% | 95.3% | 94.5% | 9.2 | ORONO | 34 | 1.79% | 97.2% | 100.3% | 15.7 |
| EDEN PRAIRIE | 353 | 2.79% | 96.1% | 96.6% | 7.8 | OSSEO | 12 | 2.03% | 92.3% | 92.6% | 10.6 |
| EDINA | 351 | 3.07% | 95.6% | 95.8% | 10.1 | PLYMOUTH | 388 | 2.51% | 96.2% | 97.8% | 10.1 |
| EXCELSIOR | 13 | 3.23% | 95.5% | 97.4% | 13.9 | RICHFIELD | 223 | 2.31% | 100.0% | 104.2% | 13.8 |
| GOLDEN VALLEY | 146 | 2.35% | 98.9% | 100.4% | 12.1 | ROBBINSDALE | 75 | 1.80% | 105.7% | 109.6% | 12.9 |
| GREENFIELD | 12 | 1.59% | 104.9% | 105.9% | 11.7 | ROCKFORD | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| GREENWOOD | 4 | 3.28% | 98.3% | 95.5% | 3.7 | ROGERS | 67 | 2.35% | 98.8% | 98.8% | 10.6 |
| HANOVER | 3 | 1.65% | 97.6% | 104.5% | 7.2 | SHOREWOOD | 43 | 2.32% | 97.3% | 100.5% | 12.5 |
| HOPKINS | 75 | 3.20% | 97.9% | 98.5% | 9.2 | SPRING PARK | 1 | 1.12% | 107.1% | 107.1% | 0.0 |
| INDEPENDENCE | 15 | 1.24% | 96.0% | 101.6% | 12.5 | ST ANTHONY | 37 | 2.16% | 97.2% | 97.8% | 12.0 |
| LONG LAKE | 16 | 3.04% | 102.0% | 102.1% | 13.4 | ST BONIFACIUS | 15 | 2.21% | 93.6% | 94.6% | 8.9 |
| LORETTO | 3 | 1.65% | 75.1% | 76.8% | 2.4 | ST LOUIS PARK | 371 | 3.29% | 98.9% | 99.9% | 12.3 |
| MAPLE GROVE | 340 | 2.18% | 94.4% | 95.4% | 7.4 | TONKA BAY | 8 | 2.87% | 98.4% | 100.8% | 14.8 |
| MAPLE PLAIN | 13 | 2.58% | 88.1% | 89.7% | 12.7 | WAYZATA | 8 | 1.04% | 100.3% | 104.9% | 10.0 |
| MEDICINE LAKE | 0 | 0.00% | 91.1% | 91.1% | 0.0 | WOODLAND | 2 | 2.41% | 85.7% | 85.7% | 10.3 |
| | | | | | | SUBURBAN HENNEPIN*** | 4,198 | 2.23% | 97.25% | 99.0% | 11.0 |

*PROPERTY TYPES: B, BJ, D, DJ, P, R, RL

**EMV DIV BY 10/2011 THRU 9/2012 SALES

***SUBURBAN HENNEPIN TOTAL FIGURES (EXCEPT SALES) ARE WEIGHTED MUNIC AVERAGES

2012 FALL RESIDENTIAL (RL) DIRECT RATIO** STUDY

Date Printed: 11/1/2012
Date of Report: 10/3/2012

| MUNIC | # of Sales | % Sold | Median | Mean | COD | MUNIC | # of Sales | % Sold | Median | Mean | COD |
|-----------------|------------|--------|--------|--------|------|----------------------|------------|--------|--------|--------|------|
| BLOOMINGTON | 0 | 0.00% | 0.0% | 0.0% | 0.0 | MEDINA | 1 | 1.47% | 92.2% | 92.2% | 0.0 |
| BROOKLYN CENTER | 2 | 1.85% | 91.7% | 91.7% | 6.4 | MINNEAPOLIS | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| BROOKLYN PARK | 2 | 1.65% | 97.2% | 97.2% | 5.9 | MINNETONKA | 6 | 3.92% | 96.9% | 93.2% | 11.7 |
| CHAMPLIN | 4 | 1.73% | 93.6% | 93.7% | 5.9 | MINNETONKA BEACH | 4 | 3.45% | 114.4% | 113.4% | 5.9 |
| CORCORAN | 0 | 0.00% | 0.0% | 0.0% | 0.0 | MINNETRISTA | 10 | 1.74% | 99.4% | 95.3% | 6.8 |
| CRYSTAL | 1 | 1.56% | 130.6% | 130.6% | 0.0 | MOUND | 46 | 4.73% | 100.6% | 102.1% | 10.4 |
| DAYTON | 3 | 2.27% | 117.5% | 122.6% | 16.9 | NEW HOPE | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| DEEPHAVEN | 8 | 3.11% | 98.8% | 98.9% | 8.0 | ORONO | 32 | 3.13% | 98.2% | 98.3% | 14.0 |
| EDEN PRAIRIE | 10 | 3.47% | 102.5% | 101.7% | 13.7 | OSSEO | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| EDINA | 35 | 3.39% | 94.0% | 93.6% | 9.5 | PLYMOUTH | 10 | 2.34% | 102.1% | 101.7% | 11.4 |
| EXCELSIOR | 2 | 3.28% | 89.9% | 89.9% | 1.5 | RICHFIELD | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| GOLDEN VALLEY | 3 | 4.41% | 89.7% | 91.1% | 6.0 | ROBBINSDALE | 1 | 0.92% | 89.9% | 89.9% | 0.0 |
| GREENFIELD | 1 | 0.98% | 89.4% | 89.4% | 0.0 | ROCKFORD | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| GREENWOOD | 8 | 4.79% | 116.8% | 112.0% | 15.3 | ROGERS | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| HANOVER | 1 | 11.11% | 111.4% | 111.4% | 0.0 | SHOREWOOD | 22 | 4.79% | 98.0% | 99.5% | 14.5 |
| HOPKINS | 0 | 0.00% | 0.0% | 0.0% | 0.0 | SPRING PARK | 5 | 4.85% | 94.8% | 90.5% | 11.1 |
| INDEPENDENCE | 5 | 2.75% | 97.9% | 101.4% | 5.8 | ST ANTHONY | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| LONG LAKE | 1 | 5.88% | 102.0% | 102.0% | 0.0 | ST BONIFACIUS | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| LORETTO | 0 | 0.00% | 0.0% | 0.0% | 0.0 | ST LOUIS PARK | 5 | 2.79% | 101.2% | 99.8% | 4.9 |
| MAPLE GROVE | 15 | 2.14% | 95.6% | 98.1% | 8.8 | TONKA BAY | 17 | 5.30% | 98.8% | 99.9% | 6.4 |
| MAPLE PLAIN | 0 | 0.00% | 0.0% | 0.0% | 0.0 | WAYZATA | 2 | 1.89% | 99.8% | 99.8% | 3.2 |
| MEDICINE LAKE | 1 | 0.90% | 91.1% | 91.1% | 0.0 | WOODLAND | 3 | 2.91% | 99.6% | 100.3% | 2.0 |
| | | | | | | SUBURBAN HENNEPIN*** | 266 | 3.13% | 99.1% | 99.3% | 10.0 |

**EMV DIV BY 10/2011 THRU 9/2012 SALES

***SUBURBAN HENNEPIN TOTAL FIGURES (EXCEPT SALES) ARE WEIGHTED MUNIC AVERAGES

2012 FALL RESIDENTIAL (X)* DIRECT RATIO** STUDY

Date Printed: 11/1/2012
Date of Report: 10/3/2012

| MUNIC | # of Sales | % Sold | Median | Mean | COD | MUNIC | # of Sales | % Sold | Median | Mean | COD |
|-----------------|------------|--------|--------|--------|------|----------------------|------------|--------|--------|--------|------|
| BLOOMINGTON | 97 | 3.12% | 105.4% | 108.9% | 14.4 | MEDINA | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| BROOKLYN CENTER | 4 | 2.48% | 133.3% | 130.5% | 13.6 | MINNEAPOLIS | 685 | | 94.3% | 95.2% | 11.1 |
| BROOKLYN PARK | 20 | 1.61% | 98.9% | 105.9% | 16.4 | MINNETONKA | 57 | 2.46% | 101.0% | 106.4% | 14.7 |
| CHAMPLIN | 20 | 2.94% | 92.2% | 94.7% | 9.0 | MINNETONKA BEACH | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| CORCORAN | 0 | 0.00% | 0.0% | 0.0% | 0.0 | MINNETRISTA | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| CRYSTAL | 6 | 5.17% | 121.9% | 126.6% | 19.3 | MOUND | 10 | 2.38% | 108.0% | 108.6% | 18.1 |
| DAYTON | 0 | 0.00% | 0.0% | 0.0% | 0.0 | NEW HOPE | 10 | 2.49% | 78.7% | 86.1% | 19.7 |
| DEEPHAVEN | 0 | 0.00% | 0.0% | 0.0% | 0.0 | ORONO | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| EDEN PRAIRIE | 81 | 2.58% | 103.9% | 105.7% | 11.3 | OSSEO | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| EDINA | 141 | 3.66% | 98.7% | 101.5% | 14.5 | PLYMOUTH | 73 | 2.55% | 104.2% | 105.4% | 11.0 |
| EXCELSIOR | 2 | 2.17% | 100.1% | 100.1% | 3.9 | RICHFIELD | 24 | 3.20% | 107.6% | 108.2% | 12.5 |
| GOLDEN VALLEY | 14 | 2.69% | 97.2% | 99.2% | 9.3 | ROBBINSDALE | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| GREENFIELD | 0 | 0.00% | 0.0% | 0.0% | 0.0 | ROCKFORD | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| GREENWOOD | 1 | 5.00% | 94.1% | 94.1% | 0.0 | ROGERS | 1 | 1.49% | 93.6% | 93.6% | 0.0 |
| HANOVER | 0 | 0.00% | 0.0% | 0.0% | 0.0 | SHOREWOOD | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| HOPKINS | 19 | 1.59% | 96.7% | 99.6% | 13.9 | SPRING PARK | 5 | 2.89% | 82.5% | 83.7% | 7.0 |
| INDEPENDENCE | 0 | 0.00% | 0.0% | 0.0% | 0.0 | ST ANTHONY | 11 | 7.53% | 125.0% | 142.8% | 23.0 |
| LONG LAKE | 0 | 0.00% | 0.0% | 0.0% | 0.0 | ST BONIFACIUS | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| LORETTO | 0 | 0.00% | 0.0% | 0.0% | 0.0 | ST LOUIS PARK | 61 | 2.29% | 106.2% | 116.2% | 18.7 |
| MAPLE GROVE | 63 | 2.30% | 99.0% | 98.0% | 7.6 | TONKA BAY | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| MAPLE PLAIN | 0 | 0.00% | 0.0% | 0.0% | 0.0 | WAYZATA | 15 | 6.52% | 95.1% | 93.8% | 7.9 |
| MEDICINE LAKE | 0 | 0.00% | 0.0% | 0.0% | 0.0 | WOODLAND | 0 | 0.00% | 0.0% | 0.0% | 0.0 |
| | | | | | | SUBURBAN HENNEPIN*** | 735 | 2.69% | 102.0% | 105.3% | 13.3 |

*PROPERTY TYPES: AX, X, XC, XM

**EMV DIV BY 10/2011 THRU 9/2012 SALES

***SUBURBAN HENNEPIN TOTAL FIGURES (EXCEPT SALES) ARE WEIGHTED MUNIC AVERAGES

| PID | Owner | HouseNo | Street | PT2013 | LAND2013 | BLDG2013 | EMV2013 | IMP2013 | PT2012 | LAND2012 | BLDG2012 | EMV2012 | CHANGE | CHG LAND | CHG LAND Street AVG | CHG BLDG | CHG BLDG Street AVG | CHG TOTAL | CHG TOTAL Street AVG | Sales Study Sale Price | Ratio: Sale vs. 2013 EMV |
|---------------|------------------------------|---------|------------------|--------|----------|----------|---------|---------|--------|----------|----------|---------|--------|----------|---------------------|----------|---------------------|-----------|----------------------|------------------------|--------------------------|
| 2611723310053 | VALERIE NEWMAN & ERIC BISHOP | 21760 | FAIRVIEW ST | R | 164000 | 178000 | 342000 | 0 | R | 168000 | 187000 | 355000 | 0.96 | -2.38% | | -4.81% | | -3.80% | | | |
| 2611723310052 | PETER R & ELIZABETH JOHNSON | 21770 | FAIRVIEW ST | R | 174000 | 208000 | 382000 | 0 | R | 179000 | 220000 | 399000 | 0.96 | -2.79% | | -5.45% | | -4.45% | | | |
| 2611723310023 | M J GALLAGHER & J GALLAGHER | 21775 | FAIRVIEW ST | R | 142000 | 307000 | 449000 | 0 | R | 146000 | 315000 | 461000 | 0.97 | -2.74% | | -2.54% | | -2.67% | | | |
| 2611723310025 | SEAN CONRAD | 21780 | FAIRVIEW ST | R | 174000 | 346000 | 520000 | 0 | R | 179000 | 365000 | 544000 | 0.96 | -2.79% | | -5.21% | | -4.62% | | | |
| 2611723310008 | E D STAFFORD & S K STAFFORD | 21880 | FAIRVIEW ST | R | 174000 | 499000 | 673000 | 0 | R | 179000 | 521000 | 700000 | 0.96 | -2.79% | | -4.22% | | -4.01% | | | |
| 2611723310002 | DAVID C RUBENSTEIN | 21885 | FAIRVIEW ST | R | 98000 | 216000 | 314000 | 0 | R | 101000 | 227000 | 328000 | 0.96 | -2.97% | | -4.85% | | -4.46% | | | |
| 2611723310048 | S R & J A PETERSON | 21895 | FAIRVIEW ST | R | 164000 | 138000 | 302000 | 0 | R | 168000 | 142000 | 310000 | 0.97 | -2.38% | | -2.82% | | -2.65% | | | |
| 2611723310047 | MARILYN G THACKER | 21915 | FAIRVIEW ST | R | 174000 | 45000 | 219000 | 0 | R | 179000 | 48000 | 227000 | 0.96 | -2.79% | -2.71% | -6.25% | -4.52% | -3.65% | -3.79% | | |
| 2611723420073 | A P HARNELL & K L HARNELL | 5030 | GREENWOOD CIR | R | 106000 | 205000 | 311000 | 0 | R | 105000 | 214000 | 319000 | 0.97 | 0.95% | | -4.21% | | -2.57% | | | |
| 2611723420074 | B G WRIGHT/W D WRIGHT | 5040 | GREENWOOD CIR | R | 122000 | 214000 | 336000 | 0 | R | 120000 | 227000 | 347000 | 0.97 | 1.67% | | -5.73% | | -3.27% | | | |
| 2611723420075 | S D ROGERS & J A ROGERS | 5050 | GREENWOOD CIR | R | 114000 | 156000 | 270000 | 0 | R | 113000 | 165000 | 278000 | 0.97 | 0.88% | | -5.45% | | -2.96% | | | |
| 2611723420008 | RICHARD C TIMM | 5060 | GREENWOOD CIR | R | 106000 | 83000 | 189000 | 0 | R | 105000 | 86000 | 191000 | 0.99 | 0.95% | | -3.49% | | -1.06% | | | |
| 2611723420009 | B W & D A MALO | 5070 | GREENWOOD CIR | R | 122000 | 179000 | 301000 | 0 | R | 120000 | 185000 | 305000 | 0.99 | 1.67% | | -3.24% | | -1.33% | | | |
| 2611723420010 | C A THISS & C A THISS | 5090 | GREENWOOD CIR | R | 129000 | 232000 | 361000 | 0 | R | 128000 | 244000 | 372000 | 0.97 | 0.78% | | -4.92% | | -3.05% | | | |
| 2611723420011 | JOSEF W PASTOR | 5100 | GREENWOOD CIR | R | 122000 | 74000 | 196000 | 0 | R | 120000 | 56000 | 176000 | 1.11 | 1.67% | | 32.14% | | 10.20% | 205,000 | 95.61% | |
| 2611723420082 | BROOKS D MYHRAN TRUSTEE | 5130 | GREENWOOD CIR | R | 274000 | 527000 | 801000 | 0 | R | 270000 | 553000 | 823000 | 0.97 | 1.48% | | -4.70% | | -2.75% | | | |
| 2611723420081 | W G SCHULTZ & D J SCHULTZ | 5140 | GREENWOOD CIR | R | 274000 | 369000 | 643000 | 0 | R | 270000 | 390000 | 660000 | 0.97 | 1.48% | | -5.38% | | -2.64% | | | |
| 2611723420029 | M LINDBERG & A LINDBERG | 5160 | GREENWOOD CIR | R | 274000 | 435000 | 709000 | 0 | R | 270000 | 451000 | 721000 | 0.98 | 1.48% | | -3.55% | | -1.69% | | | |
| 2611723420030 | DAVID L KICKHAFFER | 5170 | GREENWOOD CIR | R | 152000 | 173000 | 325000 | 0 | R | 150000 | 186000 | 336000 | 0.97 | 1.33% | | -6.99% | | -3.38% | | | |
| 2611723420031 | P LUCKING & E BRAGG | 5180 | GREENWOOD CIR | R | 190000 | 246000 | 436000 | 0 | R | 188000 | 256000 | 444000 | 0.98 | 1.06% | | -3.91% | | -1.83% | | | |
| 2611723420032 | REBECCA J ROBINSON | 5190 | GREENWOOD CIR | R | 129000 | 105000 | 234000 | 0 | R | 128000 | 110000 | 238000 | 0.98 | 0.78% | | -4.55% | | -1.71% | | | |
| 2611723420054 | ANDREW ALTHAUSER | 5200 | GREENWOOD CIR | R | 122000 | 143000 | 265000 | 0 | R | 120000 | 145000 | 265000 | 1.00 | 1.67% | 1.28% | -1.38% | -1.81% | 0.00% | -1.29% | | |
| 2611723420024 | DOUBLE JK FARMS LLC | 5040 | HIGHVIEW PL | R | 137000 | 50000 | 187000 | 0 | R | 135000 | 50000 | 185000 | 1.01 | 1.48% | | 0.00% | | 1.07% | | | |
| 2611723420025 | HIGHVIEW R E HOLDINGS LLC | 5050 | HIGHVIEW PL | R | 167000 | 80000 | 247000 | 0 | R | 165000 | 83000 | 248000 | 1.00 | 1.21% | | -3.61% | | -0.40% | | | |
| 2611723420083 | CHRISTOPHER BLANCHARD | 5055 | HIGHVIEW PL | R | 228000 | 428000 | 656000 | 0 | R | 225000 | 448000 | 673000 | 0.97 | 1.33% | | -4.46% | | -2.59% | | | |
| 2611723420072 | AMERICANA COMMUNITY BANK | 5070 | HIGHVIEW PL | R | 418000 | 904000 | 1322000 | 0 | R | 413000 | 910000 | 1323000 | 1.00 | 1.21% | | -0.66% | | -0.08% | | | |
| 2611723420084 | C J FIELD & B ABDUL-RASOOL | 5075 | HIGHVIEW PL | R | 243000 | 413000 | 656000 | 0 | R | 240000 | 431000 | 671000 | 0.98 | 1.25% | | -4.18% | | -2.29% | | | |
| 2611723420080 | T P NORMAN & M A HOGAN | 5095 | HIGHVIEW PL | R | 274000 | 393000 | 667000 | 0 | R | 270000 | 405000 | 675000 | 0.99 | 1.48% | 1.33% | -2.96% | -2.65% | -1.20% | -0.91% | | |
| 2611723420046 | M E JONES & T J FAUNDEEN | 5045 | KINGS CT | R | 198000 | 209000 | 407000 | 0 | R | 195000 | 241000 | 436000 | 0.93 | 1.54% | | -13.28% | | -7.13% | | | |
| 2611723420048 | HOWARD KELSEY PAGE JR | 5055 | KINGS CT | R | 190000 | 146000 | 336000 | 0 | R | 188000 | 154000 | 342000 | 0.98 | 1.06% | 1.30% | -5.19% | -9.24% | -1.79% | -4.46% | | |
| 2611723120016 | S E RUSING & K L B RUSING | 4725 | LODGE LA | R | 231000 | 276000 | 507000 | 0 | R | 231000 | 309000 | 540000 | 0.94 | 0.00% | | -10.68% | | -6.51% | | | |
| 2611723120012 | L F POLK III & K L POLK | 4740 | LODGE LA | R | 308000 | 588000 | 896000 | 0 | R | 308000 | 615000 | 923000 | 0.97 | 0.00% | | -4.39% | | -3.01% | | | |
| 2611723120017 | G M GETCHELL & J K GETCHELL | 4755 | LODGE LA | R | 257000 | 348000 | 605000 | 0 | R | 257000 | 363000 | 620000 | 0.98 | 0.00% | | -4.13% | | -2.48% | | | |
| 2611723120013 | T L GREINER & J P GREINER | 4760 | LODGE LA | R | 308000 | 552000 | 860000 | 0 | R | 308000 | 566000 | 874000 | 0.98 | 0.00% | | -2.47% | | -1.63% | | | |
| 2611723120014 | B S MARK & S E MARK | 4780 | LODGE LA | R | 308000 | 646000 | 954000 | 0 | R | 308000 | 678000 | 986000 | 0.97 | 0.00% | | -4.72% | | -3.35% | | | |
| 2611723120015 | DAWN MARIE LECUYER FELT | 4800 | LODGE LA | R | 308000 | 1032000 | 1340000 | 0 | R | 308000 | 1039000 | 1347000 | 0.99 | 0.00% | | -0.67% | | -0.52% | | | |
| 2611723130055 | R E GOLDEN & P J GOLDEN | 4820 | LODGE LA | R | 257000 | 446000 | 703000 | 0 | R | 257000 | 458000 | 715000 | 0.98 | 0.00% | | -2.62% | | -1.71% | | | |
| 2611723130069 | J R HALL & J K HALL | 4825 | LODGE LA | R | 257000 | 379000 | 636000 | 0 | R | 257000 | 389000 | 646000 | 0.98 | 0.00% | | -2.57% | | -1.57% | | | |
| 2611723130056 | D L PEARSON & A H PEARSON | 4840 | LODGE LA | R | 257000 | 349000 | 606000 | 0 | R | 257000 | 359000 | 616000 | 0.98 | 0.00% | | -2.79% | | -1.65% | | | |
| 2611723130070 | W K CRWAFORD & C A CRAWFORD | 4855 | LODGE LA | R | 257000 | 359000 | 616000 | 0 | R | 257000 | 369000 | 626000 | 0.98 | 0.00% | | -2.71% | | -1.62% | | | |
| 2611723130057 | N C OLSON JR & S A OLSON | 4860 | LODGE LA | R | 257000 | 583000 | 840000 | 0 | R | 257000 | 610000 | 867000 | 0.97 | 0.00% | | -4.43% | | -3.21% | | | |
| 2611723130064 | PAUL E FORST/JENIFER L FORST | 4880 | LODGE LA | R | 257000 | 490000 | 747000 | 0 | R | 257000 | 513000 | 770000 | 0.97 | 0.00% | | -4.48% | | -3.08% | | | |
| 2611723130071 | W O MCGOWAN & P A MCGOWAN | 4895 | LODGE LA | R | 257000 | 388000 | 645000 | 0 | R | 257000 | 398000 | 655000 | 0.98 | 0.00% | | -2.51% | | -1.55% | | | |
| 2611723130063 | LAURI A ROBERTS | 4900 | LODGE LA | R | 257000 | 355000 | 612000 | 0 | R | 257000 | 364000 | 621000 | 0.99 | 0.00% | | -2.47% | | -1.47% | | | |
| 2611723130065 | G M BROWN & M A PYZDROWSKI | 4920 | LODGE LA | R | 231000 | 308000 | 539000 | 0 | R | 231000 | 321000 | 552000 | 0.98 | 0.00% | | -4.05% | | -2.41% | | | |
| 2611723130072 | ANDREW B EICHELMAN ET AL | 4925 | LODGE LA | R | 218000 | 515000 | 733000 | 0 | R | 218000 | 537000 | 755000 | 0.97 | 0.00% | 0.00% | -4.10% | -3.74% | -3.00% | -2.42% | | |
| 2611723120018 | SCOTT S & SUSAN J JOHNSON | 4757 | LYMAN CT | R | 231000 | 340000 | 571000 | 0 | R | 231000 | 354000 | 585000 | 0.98 | 0.00% | | -3.95% | | -2.45% | | | |
| 2611723130068 | S R SWANSON & C B SWANSON | 4758 | LYMAN CT | R | 257000 | 416000 | 673000 | 0 | R | 257000 | 429000 | 686000 | 0.98 | 0.00% | | -3.03% | | -1.93% | | | |
| 2611723130066 | J BRANDEL & E DEVNEY-BRANDEL | 4763 | LYMAN CT | R | 231000 | 346000 | 577000 | 0 | R | 231000 | 355000 | 586000 | 0.98 | 0.00% | | -2.54% | | -1.56% | | | |
| 2611723130067 | J CICIPELLI & E CICIPELLI | 4777 | LYMAN CT | R | 231000 | 348000 | 579000 | 0 | R | 231000 | 390000 | 621000 | 0.93 | 0.00% | 0.00% | -10.77% | -5.07% | -7.25% | -3.30% | 623,964 | 92.79% |
| 2611723410052 | MICHAEL T HOPFENSPIRGER ETAL | 5100 | MANOR RD | R | 228000 | 441000 | 669000 | 0 | R | 238000 | 458000 | 696000 | 0.96 | -4.20% | | -3.71% | | -4.04% | | | |
| 3511723110017 | CYNTHIA L LEHMAN | 5410 | MANOR RD | R | 90000 | 91000 | 181000 | 0 | R | 95000 | 98000 | 193000 | 0.94 | -5.26% | -4.73% | -7.14% | -5.43% | -6.63% | -5.33% | | |
| 2611723440045 | DONNA & MARK KNIGHT | 5435 | MAPLE HEIGHTS RD | R | 110000 | 76000 | 186000 | 0 | R | 116000 | 78000 | 194000 | 0.96 | -5.17% | | -2.56% | | -4.30% | | | |
| 2611723440009 | MICHAEL DINNDORF | 5475 | MAPLE HEIGHTS RD | R | 110000 | 99000 | 209000 | 0 | R | 116000 | 104000 | 220000 | 0.95 | -5.17% | | -4.81% | | -5.26% | | | |
| 3511723110095 | NICHOLAS T WALKER | 5525 | MAPLE HEIGHTS RD | R | 105000 | 106000 | 211000 | 0 | R | 110000 | 112000 | 222000 | 0.95 | -4.55% | | -5.36% | | -5.21% | | | |
| 3511723110036 | R A SCHNEIDER/G M SCHNEIDER | 5590 | MAPLE HEIGHTS RD | R | 100000 | 116000 | 216000 | 0 | R | 105000 | 121000 | 226000 | 0.96 | -4.76% | -4.91% | -4.13% | -4.22% | -4.63% | -4.85% | | |
| 2611723310003 | DANA R & ELLEN S NELSON TRST | 5025 | MEADVILLE ST | R | 191000 | 255000 | 446000 | 0 | R | 196000 | 267000 | 463000 | 0.96 | -2.55% | | -4.49% | | -3.81% | | | |
| 2611723310051 | KATHLYN A HEIDEL | 5085 | MEADVILLE ST | R | 125000 | 26000 | 151000 | 0 | R | 129000 | 30000 | 159000 | 0.95 | -3.10% | | -13.33% | | -5.30% | | | |
| 2611723310036 | DONALD D STOLZ | 5095 | MEADVILLE ST | R | 191000 | 30000 | 221000 | 0 | R | 196000 | 35000 | 231000 | 0.96 | -2.55% | | -14.29% | | -4.52% | | | |
| 2611723320019 | JAMES M WOLFE TRUSTEE | 5115 | MEADVILLE ST | R | 218000 | 353000 | 571000 | 0 | R | 224000 | 413000 | 637000 | 0.90 | -2.68% | | -14.53% | | -11.56% | | | |
| 2611723320007 | J R EKELUND & J L EKELUND | 5135 | MEADVILLE ST | R | 218000 | 364000 | 582000 | 0 | R | 224000 | 390000 | 614000 | 0.95 | -2.68% | | -6.67% | | -5.50% | | | |
| 2611723320018 | 5165 MEADVILLE LLC | 5165 | MEADVILLE ST | R | 109000 | 126 | | | | | | | | | | | | | | | |

| PID | Owner | HouseNo | Street | PT2013 | LAND2013 | BLDG2013 | EMV2013 | IMP2013 | PT2012 | LAND2012 | BLDG2012 | EMV2012 | CHANGE | CHG LAND | CHG LAND Street AVG | CHG BLDG | CHG BLDG Street AVG | CHG TOTAL | CHG TOTAL Street AVG | Sales Study Sale Price | Ratio: Sale vs. 2013 EMV |
|--|------------------------------|---------|------------------|--------|-----------------|----------|---------|---------|--------|----------|-----------------|---------|--------|----------|---------------------|----------|---------------------|-----------|----------------------|------------------------|--------------------------|
| 2611723130047 | K D WILCOCK ET AL CO-TRUSTEE | 21260 | MINNETONKA BLVD | R | 132000 | 132000 | 264000 | 0 | R | 135000 | 138000 | 273000 | 0.97 | -2.22% | | -4.35% | | -3.41% | | | |
| 2611723130021 | JUDITH W GREGG | 21280 | MINNETONKA BLVD | R | 132000 | 123000 | 255000 | 0 | R | 135000 | 128000 | 263000 | 0.97 | -2.22% | | -3.91% | | -3.14% | | | |
| 2611723130048 | M L LUND & T S PETERSON | 21310 | MINNETONKA BLVD | R | 132000 | 85000 | 217000 | 0 | R | 135000 | 88000 | 223000 | 0.97 | -2.22% | | -3.41% | | -2.76% | | | |
| 2611723420006 | FRED J PARDUHN | 21355 | MINNETONKA BLVD | R | 122000 | 73000 | 195000 | 0 | R | 120000 | 75000 | 195000 | 1.00 | 1.67% | | -2.67% | | 0.00% | | | |
| 2611723130045 | K J HANNIGAN & C M HANNIGAN | 21380 | MINNETONKA BLVD | R | 132000 | 182000 | 314000 | 0 | R | 135000 | 192000 | 327000 | 0.96 | -2.22% | | -5.21% | | -4.14% | | | |
| 2611723420020 | MARK A WESTON | 21493 | MINNETONKA BLVD | R | 91000 | 122000 | 213000 | 0 | R | 90000 | 128000 | 218000 | 0.98 | 1.11% | | -4.69% | | -2.35% | | | |
| 2611723420004 | VALDIS MUCENIEKS ETAL | 21555 | MINNETONKA BLVD | R | 198000 | 160000 | 358000 | 0 | R | 195000 | 169000 | 364000 | 0.98 | 1.54% | | -5.33% | | -1.68% | | | |
| 2611723310049 | DUANE E KELM | 21595 | MINNETONKA BLVD | R | 167000 | 121000 | 288000 | 0 | R | 165000 | 123000 | 288000 | 1.00 | 1.21% | | -1.63% | | 0.00% | | | |
| 2611723310039 | M D BURNS & C J BURNS | 21620 | MINNETONKA BLVD | R | 139000 | 152000 | 291000 | 0 | R | 142000 | 159000 | 301000 | 0.97 | -2.11% | | -4.40% | | -3.44% | 304,580 | 95.54% | |
| 2611723310020 | L M BECHTELL & E G NICKELS | 21685 | MINNETONKA BLVD | R | 152000 | 117000 | 269000 | 0 | R | 150000 | 120000 | 270000 | 1.00 | 1.33% | -0.83% | -2.50% | -4.26% | -0.37% | -2.41% | | |
| 2611723130051 | PASCAL KLEVEN | 21520 | PINEVIEW CT | R | 158000 | 127000 | 285000 | 0 | R | 162000 | 132000 | 294000 | 0.97 | -2.47% | | -3.79% | | -3.16% | | | |
| 2611723130079 | J S DOTY & AA JAMAR-DOTY | 21540 | PINEVIEW CT | R | 139000 | 162000 | 301000 | 0 | R | 142000 | 170000 | 312000 | 0.96 | -2.11% | | -4.71% | | -3.65% | | | |
| 2611723130030 | ROBERT C SCHMITT JR | 21560 | PINEVIEW CT | R | 152000 | 165000 | 317000 | 0 | R | 155000 | 171000 | 326000 | 0.97 | -1.94% | | -3.51% | | -2.84% | | | |
| 2611723310041 | K S & M L ANDERSON | 21580 | PINEVIEW CT | R | 152000 | 142000 | 294000 | 0 | R | 155000 | 146000 | 301000 | 0.98 | -1.94% | | -2.74% | | -2.38% | | | |
| 2611723310040 | P H ROBERTS & P J ROBERTS | 21600 | PINEVIEW CT | R | 145000 | 150000 | 295000 | 0 | R | 149000 | 155000 | 304000 | 0.97 | -2.68% | -2.23% | -3.23% | -3.59% | -3.05% | -3.02% | | |
| 2611723130035 | PATRICK LENIHAN MCCARTHY | 4900 | SLEEPY HOLLOW RD | R | 178000 | 216000 | 394000 | 0 | R | 182000 | 227000 | 409000 | 0.96 | -2.20% | | -4.85% | | -3.81% | | | |
| 2611723130040 | D R HILL & C C HILL | 4925 | SLEEPY HOLLOW RD | R | 205000 | 269000 | 474000 | 0 | R | 209000 | 283000 | 492000 | 0.96 | -1.91% | | -4.95% | | -3.80% | | | |
| 2611723130013 | H & L WUDLICK | 4930 | SLEEPY HOLLOW RD | R | 211000 | 20000 | 231000 | 0 | R | 216000 | 21000 | 237000 | 0.97 | -2.31% | | -4.76% | | -2.60% | | | |
| 2611723130041 | P & B GRIFFIN | 4935 | SLEEPY HOLLOW RD | R | 198000 | 167000 | 365000 | 0 | R | 203000 | 177000 | 380000 | 0.96 | -2.46% | | -5.65% | | -4.11% | | | |
| 2611723130042 | K L & L M PARSONS | 4945 | SLEEPY HOLLOW RD | R | 205000 | 283000 | 488000 | 0 | R | 196000 | 297000 | 493000 | 0.99 | 4.59% | | -4.71% | | -1.02% | | | |
| 2611723130052 | BRIAN H BURDICK | 4950 | SLEEPY HOLLOW RD | R | 198000 | 379000 | 577000 | 0 | R | 203000 | 392000 | 595000 | 0.97 | -2.46% | | -3.32% | | -3.12% | | | |
| 2611723130036 | J R & R E DAHL | 4960 | SLEEPY HOLLOW RD | R | 205000 | 246000 | 451000 | 0 | R | 209000 | 260000 | 469000 | 0.96 | -1.91% | | -5.38% | | -3.99% | | | |
| 2611723130028 | CAROLYN JANE DINSMORE | 4965 | SLEEPY HOLLOW RD | R | 158000 | 80000 | 238000 | 0 | R | 162000 | 83000 | 245000 | 0.97 | -2.47% | | -3.61% | | -2.94% | | | |
| 2611723130037 | K K RILEY & K THACKER | 4970 | SLEEPY HOLLOW RD | R | 211000 | 156000 | 367000 | 0 | R | 216000 | 161000 | 377000 | 0.97 | -2.31% | | -3.11% | | -2.72% | | | |
| 2611723130054 | J A CONZEMIUS/D N CONZEMIUS | 4975 | SLEEPY HOLLOW RD | R | 158000 | 337000 | 495000 | 0 | R | 162000 | 348000 | 510000 | 0.97 | -2.47% | | -3.16% | | -3.03% | | | |
| 2611723130038 | BARBARA J DUNLAY | 4980 | SLEEPY HOLLOW RD | R | 211000 | 203000 | 414000 | 0 | R | 216000 | 214000 | 430000 | 0.96 | -2.31% | | -5.14% | | -3.86% | | | |
| 2611723130039 | W & C LYNCH | 4990 | SLEEPY HOLLOW RD | R | 205000 | 281000 | 486000 | 0 | R | 196000 | 295000 | 491000 | 0.99 | 4.59% | -1.14% | -4.75% | -4.45% | -1.03% | -3.00% | | |
| 2611723410041 | K D SJOBERG & S A SJOBERG | 4960 | ST ALBANS BAY RD | R | 160000 | 188000 | 348000 | 0 | R | 158000 | 197000 | 355000 | 0.98 | 1.27% | | -4.57% | | -2.01% | | | |
| 2611723410042 | T & S J REISNER | 4970 | ST ALBANS BAY RD | R | 167000 | 240000 | 407000 | 0 | R | 165000 | 252000 | 417000 | 0.98 | 1.21% | | -4.76% | | -2.46% | | | |
| 2611723410051 | S J RUELLE & L M RUELLE | 5192 | ST ALBANS BAY RD | R | 358000 | 524000 | 882000 | 0 | R | 374000 | 556000 | 930000 | 0.95 | -4.28% | -0.60% | -5.76% | -5.03% | -5.44% | -3.30% | | |
| 2611723410044 | C B TEETER & S M TEETER | 5110 | WEEKS RD | R | 205000 | 237000 | 442000 | 0 | R | 203000 | 250000 | 453000 | 0.98 | 0.99% | | -5.20% | | -2.49% | | | |
| 2611723410043 | J J RUDBERG & A A C RUDBERG | 5120 | WEEKS RD | R | 175000 | 243000 | 418000 | 0 | R | 173000 | 254000 | 427000 | 0.98 | 1.16% | 1.07% | -4.33% | -4.77% | -2.15% | -2.32% | | |
| 2611723310019 | MATIN T WEBER | 5105 | WEST ST | R | 114000 | 107000 | 221000 | 0 | R | 113000 | 110000 | 223000 | 0.99 | 0.88% | | -2.73% | | -0.90% | | | |
| 2611723310015 | BETH A GAVREN | 5115 | WEST ST | R | 122000 | 118000 | 240000 | 0 | R | 120000 | 123000 | 243000 | 0.99 | 1.67% | 1.28% | -4.07% | -3.40% | -1.25% | -1.08% | | |
| 2611723130058 | BRET FELKNOR/ANGELA FELKNOR | 4870 | WOODS CT | R | 257000 | 472000 | 729000 | 0 | R | 257000 | 484000 | 741000 | 0.98 | 0.00% | | -2.48% | | -1.65% | 758,000 | 96.17% | |
| 2611723130059 | DONALD A DALE/CHERYL D DALE | 4890 | WOODS CT | R | 257000 | 710000 | 967000 | 0 | R | 257000 | 755000 | 1012000 | 0.96 | 0.00% | | -5.96% | | -4.65% | | | |
| 2611723130060 | J G RAUTH & K A RAUTH | 4910 | WOODS CT | R | 257000 | 374000 | 631000 | 0 | R | 257000 | 383000 | 640000 | 0.99 | 0.00% | | -2.35% | | -1.43% | | | |
| 2611723130061 | DIANE E SHELGREEN | 4920 | WOODS CT | R | 257000 | 397000 | 654000 | 0 | R | 257000 | 408000 | 665000 | 0.98 | 0.00% | | -2.70% | | -1.68% | | | |
| 2611723130062 | ROBERT J BOHNENKAMP TRUSTEE | 4925 | WOODS CT | R | 257000 | 378000 | 635000 | 0 | R | 257000 | 392000 | 649000 | 0.98 | 0.00% | 0.00% | -3.57% | -3.41% | -2.20% | -2.32% | | |
| | | | | | MEDIAN (middle) | | 363,000 | | | | MEDIAN (middle) | | 0.00% | | | -4.13% | | -2.80% | | | |
| | | | | | MEAN (average) | | 434,303 | | | | MEAN (average) | | -0.94% | | | -4.16% | | -2.91% | | | |
| RESIDENTIAL LAKESHORE - ST. ALBAN'S BAY | | | | | | | | | | | | | | | | | | | | | |
| 2611723340055 | FRED & LORIE BADIYAN | 21750 | BYRON CIR | RL | 639000 | 300000 | 939000 | 0 | RL | 684000 | 315000 | 999000 | 0.94 | -6.58% | | -4.76% | | -6.39% | | | |
| 2611723340012 | DAVID L & KAREN K COWELL TRE | 21825 | BYRON CIR | RL | 920000 | 337000 | 1257000 | 0 | RL | 850000 | 457000 | 1307000 | 0.96 | 8.24% | | -26.26% | | -3.98% | | | |
| 2611723340057 | DAVID L & KAREN K COWELL | 21830 | BYRON CIR | RL | 210000 | 80000 | 290000 | 0 | RL | 236000 | 87000 | 323000 | 0.90 | -11.02% | | -8.05% | | -11.38% | | | |
| 2611723340016 | STEVEN WOLD & DIANE WOLD | 21845 | BYRON CIR | RL | 500000 | 49000 | 549000 | 0 | RL | 550000 | 52000 | 602000 | 0.91 | -9.09% | | -5.77% | | -9.65% | | | |
| 2611723340031 | T J NAGEL & J A NAGEL | 21885 | BYRON CIR | RL | 546000 | 63000 | 609000 | 0 | RL | 594000 | 71000 | 665000 | 0.92 | -8.08% | | -11.27% | | -9.20% | | | |
| 2611723340030 | T J NAGEL & J A NAGEL | 21895 | BYRON CIR | RL | 666000 | 583000 | 1249000 | 0 | RL | 711000 | 579000 | 1290000 | 0.97 | -6.33% | | 0.69% | | -3.28% | | | |
| 2611723340006 | PAUL L BOEDECKER ET AL | 21925 | BYRON CIR | RL | 600000 | 511000 | 1111000 | 0 | RL | 638000 | 565000 | 1203000 | 0.92 | -5.96% | -5.55% | -9.56% | -9.28% | -8.28% | -7.45% | | |
| 2611723440070 | MURLIDHAR & SONIA J NAGWANI | 20840 | CHANNEL DR | RL | 416000 | 538000 | 954000 | 0 | RL | 416000 | 1084000 | 1500000 | 0.64 | 0.00% | | -50.37% | | -57.23% | | | |
| 2611723440023 | T J SAYER & F R SAYER | 20845 | CHANNEL DR | RL | 234000 | 98000 | 332000 | 0 | RL | 234000 | 104000 | 338000 | 0.98 | 0.00% | | -5.77% | | -1.81% | | | |
| 2611723440022 | S D CARLSON & K A NOTZ | 20885 | CHANNEL DR | RL | 234000 | 261000 | 495000 | 0 | RL | 234000 | 277000 | 511000 | 0.97 | 0.00% | | -5.78% | | -3.23% | | | |
| 2611723440002 | C A SAYER & J E SAYER TRSTES | 20890 | CHANNEL DR | RL | 334000 | 203000 | 537000 | 0 | RL | 414000 | 214000 | 628000 | 0.86 | -19.32% | | -5.14% | | -16.95% | | | |
| 2611723440060 | JOHN STONE & JOAN STONE | 20895 | CHANNEL DR | RL | 234000 | 317000 | 551000 | 0 | RL | 234000 | 332000 | 566000 | 0.97 | 0.00% | | -4.52% | | -2.72% | | | |
| 2611723440047 | D & P PLOCEK | 20896 | CHANNEL DR | RL | 458000 | 476000 | 934000 | 0 | RL | 598000 | 496000 | 1094000 | 0.85 | -23.41% | | -4.03% | | -17.13% | | | |
| 2611723440036 | BRIAN SHORT & KAREN SHORT | 20975 | CHANNEL DR | RL | 875000 | 713000 | 1588000 | 0 | RL | 1125000 | 751000 | 1876000 | 0.85 | -22.22% | | -5.06% | | -18.14% | | | |
| 2611723440037 | D J PODOLAK & R M PODOLAK | 20985 | CHANNEL DR | RL | 875000 | 556000 | 1431000 | 0 | RL | 1125000 | 588000 | 1713000 | 0.84 | -22.22% | -10.90% | -5.44% | -10.76% | -19.71% | -17.11% | | |
| 2611723310016 | HELJO L ALARI | 5120 | CURVE ST | RL | 613000 | 151000 | 764000 | 0 | RL | 663000 | 159000 | 822000 | 0.93 | -7.54% | | -5.03% | | -7.59% | | | |
| 2611723310017 | CONNIE L AMBROSE | 5130 | CURVE ST | RL | 585000 | 150000 | 735000 | 0 | RL | 635000 | 157000 | 792000 | 0.93 | -7.87% | | -4.46% | | -7.76% | | | |
| 2611723310037 | STEVEN L KIND & DEBRA J KIND | 5140 | CURVE ST | RL | 608000 | 334000 | 942000 | 0 | RL | 656000 | 347000 | 1003000 | 0.94 | -7.32% | | -3.75% | | -6.48% | | | |
| 2611723420042 | J R MUSGJERD & C A MUSGJERD | 5145 | CURVE ST | RL | 608000 | 252000 | 860000 | 0 | RL | 636000 | 263000 | 899000 | 0.96 | -4.40% | | -4.18% | | -4.53% | | | |
| 2611723420043 | EYAL LALO & KEREN LALO ET AL | 5155 | CURVE ST | RL | 855000 | 473000 | 1328000 | 0 | RL | 910000 | 484000 | 1394000 | 0.95 | -6.04% | -6.64% | -2.27% | -3.94% | -4.97% | -6.27% | | |
| 3511723110058 | M B CANNING & P F C | | | | | | | | | | | | | | | | | | | | |

| PID | Owner | HouseNo | Street | PT2013 | LAND2013 | BLDG2013 | EMV2013 | IMP2013 | PT2012 | LAND2012 | BLDG2012 | EMV2012 | CHANGE | CHG LAND | CHG LAND Street AVG | CHG BLDG | CHG BLDG Street AVG | CHG TOTAL | CHG TOTAL Street AVG | Sales Study Sale Price | Ratio: Sale vs. 2013 EMV |
|---------------|------------------------------|---------|------------------|--------|----------|----------|---------|---------|--------|----------|----------|---------|--------|----------|---------------------|----------|---------------------|-----------|----------------------|------------------------|--------------------------|
| 3511723110059 | JOHN W & VERONICA C LANG | 21120 | EXCELSIOR BLVD | RL | 645000 | 639000 | 1284000 | 0 | RL | 645000 | 665000 | 1310000 | 0.98 | 0.00% | | -3.91% | | -2.02% | | | |
| 3511723110023 | B C & S M RICHTER ET AL | 21150 | EXCELSIOR BLVD | RL | 473000 | 434000 | 907000 | 0 | RL | 473000 | 446000 | 919000 | 0.99 | 0.00% | | -2.69% | | -1.32% | | | |
| 3511723110022 | C OGILVIE & S OGILVIE | 21170 | EXCELSIOR BLVD | RL | 555000 | 200000 | 755000 | 0 | RL | 555000 | 200000 | 755000 | 1.00 | 0.00% | | 0.00% | | 0.00% | | | |
| 3511723110021 | T M FLETCHER & P L FLETCHER | 21190 | EXCELSIOR BLVD | RL | 525000 | 118000 | 643000 | 0 | RL | 525000 | 141000 | 666000 | 0.97 | 0.00% | | -16.31% | | -3.58% | | | |
| 3511723120003 | STEVEN JANOUSEK | 21210 | EXCELSIOR BLVD | RL | 645000 | 307000 | 952000 | 0 | RL | 645000 | 219000 | 864000 | 1.10 | 0.00% | | 40.18% | | 9.24% | | | |
| 3511723120004 | M D & A C F FARRAHER | 21230 | EXCELSIOR BLVD | RL | 645000 | 153000 | 798000 | 0 | RL | 645000 | 172000 | 817000 | 0.98 | 0.00% | | -11.05% | | -2.38% | | | |
| 3511723120005 | BONNIE L & TIMOTHY F LANE | 21250 | EXCELSIOR BLVD | RL | 645000 | 350000 | 995000 | 0 | RL | 645000 | 359000 | 1004000 | 0.99 | 0.00% | | -2.51% | | -0.90% | | | |
| 3511723120006 | JOLEEN M ROY & ROBERT J ROY | 21270 | EXCELSIOR BLVD | RL | 645000 | 342000 | 987000 | 0 | RL | 645000 | 372000 | 1017000 | 0.97 | 0.00% | | -8.06% | | -3.04% | | | |
| 3511723120007 | WILLIAM J BRANDS | 21290 | EXCELSIOR BLVD | RL | 581000 | 479000 | 1060000 | 0 | RL | 581000 | 484000 | 1065000 | 1.00 | 0.00% | | -1.03% | | -0.47% | | | |
| 3511723120008 | BRANDON M FULL | 21320 | EXCELSIOR BLVD | RL | 548000 | 226000 | 774000 | 0 | RL | 548000 | 304000 | 852000 | 0.91 | 0.00% | | -25.66% | | -10.08% | | | |
| 3511723120009 | C L DAHLIN & G R DAHLIN TRS | 21350 | EXCELSIOR BLVD | RL | 860000 | 256000 | 1116000 | 0 | RL | 860000 | 316000 | 1176000 | 0.95 | 0.00% | | -18.99% | | -5.38% | | | |
| 3511723120035 | J L KIM & S S KIM TRS | 21380 | EXCELSIOR BLVD | RL | 581000 | 171000 | 752000 | 0 | RL | 581000 | 170000 | 751000 | 1.00 | 0.00% | | 0.59% | | 0.13% | | | |
| 3511723120036 | JEFFREY R SAGAL | 21420 | EXCELSIOR BLVD | RL | 645000 | 96000 | 741000 | 0 | RL | 645000 | 115000 | 760000 | 0.98 | 0.00% | | -16.52% | | -2.56% | | | |
| 3511723120033 | B G AHLM & D M AHLM | 21450 | EXCELSIOR BLVD | RL | 554000 | 264000 | 818000 | 0 | RL | 554000 | 270000 | 824000 | 0.99 | 0.00% | | -2.22% | | -0.73% | | | |
| 3511723120034 | C JOHNSON & J JOHNSON | 21470 | EXCELSIOR BLVD | RL | 625000 | 307000 | 932000 | 0 | RL | 625000 | 341000 | 966000 | 0.96 | 0.00% | | -9.97% | | -3.65% | | | |
| 3511723120013 | G P COLVIN & J D COLVIN | 21500 | EXCELSIOR BLVD | RL | 413000 | 346000 | 759000 | 0 | RL | 413000 | 344000 | 757000 | 1.00 | 0.00% | | 0.58% | | 0.26% | | | |
| 3511723120032 | DAVID M & KIMBERLY A BARRY | 21550 | EXCELSIOR BLVD | RL | 353000 | 183000 | 536000 | 0 | RL | 353000 | 229000 | 582000 | 0.92 | 0.00% | 0.00% | -20.09% | -5.43% | -8.58% | -1.95% | | |
| 2611723420053 | SCOTT L & PEGGY S STEFAN | 5085 | GREENWOOD CIR | RL | 831000 | 393000 | 1224000 | 0 | RL | 888000 | 408000 | 1296000 | 0.94 | -6.42% | | -3.68% | | -5.88% | | | |
| 2611723420002 | J J RUEGEMER & C D RUEGEMER | 5105 | GREENWOOD CIR | RL | 640000 | 293000 | 933000 | 0 | RL | 690000 | 306000 | 996000 | 0.94 | -7.25% | | -4.25% | | -6.75% | | | |
| 2611723420076 | D P REGNIER & P A REGNIER TR | 5115 | GREENWOOD CIR | RL | 513000 | 281000 | 794000 | 0 | RL | 567000 | 292000 | 859000 | 0.92 | -9.52% | | -3.77% | | -8.19% | | | |
| 2611723420034 | M GUSTAFSON & D GUSTAFSON TR | 5125 | GREENWOOD CIR | RL | 470000 | 238000 | 708000 | 0 | RL | 473000 | 249000 | 722000 | 0.98 | -0.63% | | -4.42% | | -1.98% | | 875,000 | 80.91% |
| 2611723420035 | SANDRA A STROMMEN | 5135 | GREENWOOD CIR | RL | 449000 | 163000 | 612000 | 0 | RL | 473000 | 168000 | 641000 | 0.95 | -5.07% | | -2.98% | | -4.74% | | | |
| 2611723420036 | MARK W ELIAS | 5145 | GREENWOOD CIR | RL | 428000 | 144000 | 572000 | 0 | RL | 473000 | 146000 | 619000 | 0.92 | -9.51% | | -1.37% | | -8.22% | | | |
| 2611723420037 | K J CHAPMAN & J A CHAPMAN | 5155 | GREENWOOD CIR | RL | 723000 | 36000 | 759000 | 0 | RL | 773000 | 37000 | 810000 | 0.94 | -6.47% | | -2.70% | | -6.72% | | | |
| 2611723420038 | JAMES C WICKA | 5165 | GREENWOOD CIR | RL | 428000 | 212000 | 640000 | 0 | RL | 473000 | 222000 | 695000 | 0.92 | -9.51% | | -4.50% | | -8.59% | | | |
| 2611723420039 | CHRISTINE M BIBLE TRUSTEE | 5175 | GREENWOOD CIR | RL | 723000 | 447000 | 1170000 | 0 | RL | 773000 | 467000 | 1240000 | 0.94 | -6.47% | | -4.28% | | -5.98% | | | |
| 2611723420040 | O E FISHER & K D FISHER | 5185 | GREENWOOD CIR | RL | 475000 | 1000 | 476000 | 0 | RL | 525000 | 32000 | 557000 | 0.85 | -9.52% | -7.04% | -96.88% | -12.88% | -17.02% | -7.41% | 460,000 | 103.48% |
| 2611723420045 | L S LEVINE & M R LEVINE | 5040 | KINGS CT | RL | 240000 | 231000 | 471000 | 0 | RL | 240000 | 262000 | 502000 | 0.94 | 0.00% | | -11.83% | | -6.58% | | | |
| 2611723420047 | J SVENDSEN & C SVENDESON TRS | 5050 | KINGS CT | RL | 252000 | 237000 | 489000 | 0 | RL | 252000 | 248000 | 500000 | 0.98 | 0.00% | 0.00% | -4.44% | -8.13% | -2.25% | -4.42% | | |
| 3511723210025 | JOYCE D AGNEW | 6 | MACLYNN RD | RL | 893000 | 146000 | 1039000 | 0 | RL | 893000 | 220000 | 1113000 | 0.93 | 0.00% | | -33.64% | | -7.12% | | | |
| 3511723120031 | J P MCMULLIN & C L MCMULLIN | 8 | MACLYNN RD | RL | 860000 | 336000 | 1196000 | 0 | RL | 860000 | 369000 | 1229000 | 0.97 | 0.00% | | -8.94% | | -2.76% | | | |
| 3511723120030 | JAE Y & JULIE S LEW | 10 | MACLYNN RD | RL | 860000 | 267000 | 1127000 | 0 | RL | 860000 | 228000 | 1088000 | 1.04 | 0.00% | | 17.11% | | 3.46% | | | |
| 3511723120026 | ELLEN R TIMPE | 12 | MACLYNN RD | RL | 740000 | 174000 | 914000 | 0 | RL | 740000 | 191000 | 931000 | 0.98 | 0.00% | | -8.90% | | -1.86% | | | |
| 3511723120025 | KAY M JASPER | 14 | MACLYNN RD | RL | 700000 | 204000 | 904000 | 0 | RL | 700000 | 272000 | 972000 | 0.93 | 0.00% | 0.00% | -25.00% | -11.87% | -7.52% | -3.16% | | |
| 2611723410055 | L S & S L NELSON TRUSTEES | 5110 | MANOR RD | RL | 1052000 | 925000 | 1977000 | 0 | RL | 1374000 | 923000 | 2297000 | 0.86 | -23.44% | | 0.22% | | -16.19% | | | |
| 2611723440024 | J & W SCHULTZ | 5330 | MANOR RD | RL | 234000 | 212000 | 446000 | 0 | RL | 234000 | 221000 | 455000 | 0.98 | 0.00% | | -4.07% | | -2.02% | | | |
| 2611723440021 | J L SCHEURICH ETAL | 5350 | MANOR RD | RL | 234000 | 129000 | 363000 | 0 | RL | 234000 | 136000 | 370000 | 0.98 | 0.00% | | -5.15% | | -1.93% | | | |
| 2611723440020 | J S NORMAN & P I NORMAN | 5370 | MANOR RD | RL | 234000 | 50000 | 284000 | 0 | RL | 234000 | 54000 | 288000 | 0.99 | 0.00% | | -7.41% | | -1.41% | | | |
| 2611723440046 | JULIANNE G SCHULTZ | 5470 | MANOR RD | RL | 234000 | 239000 | 473000 | 0 | RL | 234000 | 252000 | 486000 | 0.97 | 0.00% | | -5.16% | | -2.75% | | | |
| 2611723440066 | E S JOHNSON & E E DUKE | 5490 | MANOR RD | RL | 234000 | 402000 | 636000 | 0 | RL | 234000 | 412000 | 646000 | 0.98 | 0.00% | -3.91% | -2.43% | -4.00% | -1.57% | -4.31% | | |
| 2611723440053 | JOHN & GAYLE BEAL | 5470 | MAPLE HEIGHTS RD | RL | 710000 | 50000 | 760000 | 0 | RL | 880000 | 50000 | 930000 | 0.82 | -19.32% | | 0.00% | | -22.37% | | | |
| 2611723440007 | C R BERGQUIST III ET AL | 5480 | MAPLE HEIGHTS RD | RL | 812000 | 908000 | 1720000 | 0 | RL | 1075000 | 917000 | 1992000 | 0.86 | -24.47% | | -0.98% | | -15.81% | | | |
| 3511723110089 | RONALD C WHEELER | 5490 | MAPLE HEIGHTS RD | RL | 473000 | 82000 | 555000 | 0 | RL | 473000 | 86000 | 559000 | 0.99 | 0.00% | | -4.65% | | -0.72% | | | |
| 3511723110090 | S G CHRISTIAN/L B CHRISTIAN | 5500 | MAPLE HEIGHTS RD | RL | 751000 | 389000 | 1140000 | 0 | RL | 803000 | 401000 | 1204000 | 0.95 | -6.48% | | -2.99% | | -5.61% | | | |
| 3511723110061 | MARK L & DONNA KNIGHT | 5510 | MAPLE HEIGHTS RD | RL | 660000 | 55000 | 715000 | 0 | RL | 684000 | 58000 | 742000 | 0.96 | -3.51% | | -5.17% | | -3.78% | | | |
| 3511723110028 | FRANK J PRECOPIO TRUSTEE | 5520 | MAPLE HEIGHTS RD | RL | 513000 | 258000 | 771000 | 0 | RL | 513000 | 279000 | 792000 | 0.97 | 0.00% | | -7.53% | | -2.72% | | | |
| 3511723110029 | MARIETTA J JACOBSEN | 5530 | MAPLE HEIGHTS RD | RL | 679000 | 6000 | 685000 | 0 | RL | 727000 | 7000 | 734000 | 0.93 | -6.60% | | -14.29% | | -7.15% | | | |
| 3511723110093 | JOHN L FLOOD/DEBORAH L FLOOD | 5540 | MAPLE HEIGHTS RD | RL | 956000 | 645000 | 1601000 | 0 | RL | 1053000 | 678000 | 1731000 | 0.92 | -9.21% | | -4.87% | | -8.12% | | | |
| 3511723110092 | ISLE OF WINDEMERE LLC | 5560 | MAPLE HEIGHTS RD | RL | 861000 | 10000 | 871000 | 0 | RL | 861000 | 10000 | 871000 | 1.00 | 0.00% | | 0.00% | | 0.00% | | | |
| 3511723120001 | ISLE OF WINDEMERE LLC | 5560 | MAPLE HEIGHTS RD | RL | 1500000 | 100000 | 1600000 | 0 | RL | 2000000 | 229000 | 2229000 | 0.72 | -25.00% | | -56.33% | | -39.31% | | | |
| 3511723110035 | M J BENDIX & N E BENDIX | 5580 | MAPLE HEIGHTS RD | RL | 815000 | 325000 | 1140000 | 0 | RL | 990000 | 342000 | 1332000 | 0.86 | -17.68% | | -4.97% | | -16.84% | | | |
| 3511723110037 | JASON & MOLLY JOHNSON | 5600 | MAPLE HEIGHTS RD | RL | 378000 | 274000 | 652000 | 0 | RL | 378000 | 289000 | 667000 | 0.98 | 0.00% | -9.35% | -5.19% | -8.91% | -2.30% | -10.40% | | |
| 2611723340022 | PAUL A LARKIN/SUZANNE LARKIN | 21793 | MINNETONKA BLVD | RL | 553000 | 69000 | 622000 | 0 | RL | 595000 | 145000 | 740000 | 0.84 | -7.06% | | -52.41% | | -18.97% | | 620,000 | 100.32% |
| 2611723340026 | DOUGLAS L JOHNSON | 21795 | MINNETONKA BLVD | RL | 468000 | 151000 | 619000 | 0 | RL | 600000 | 221000 | 821000 | 0.75 | -22.00% | | -31.67% | | -32.63% | | | |
| 2611723340013 | LINDA L BEAN | 21945 | MINNETONKA BLVD | RL | 229000 | 208000 | 437000 | 0 | RL | 229000 | 208000 | 437000 | 1.00 | 0.00% | | 0.00% | | 0.00% | | | |
| 2611723340008 | H T KRESLINS & J E KRESLINS | 21965 | MINNETONKA BLVD | RL | 821000 | 243000 | 1064000 | 0 | RL | 821000 | 243000 | 1064000 | 1.00 | 0.00% | -7.26% | 0.00% | -21.02% | 0.00% | -12.90% | | |
| 2611723440065 | E C ATTEMA & G W ATTEMA | 20915 | OAK LA | RL | 260000 | 413000 | 673000 | 0 | RL | 260000 | 432000 | 692000 | 0.97 | 0.00% | | -4.40% | | -2.82% | | | |
| 2611723440061 | T L BAUMGARD & C S BAUMGARD | 20920 | OAK LA | RL | 260000 | 404000 | 664000 | 0 | RL | 260000 | 421000 | 681000 | 0.98 | 0.00% | | -4.04% | | -2.56% | | | |
| 2611723440064 | JANET E GRIFFING TRUSTEE | 20925 | OAK LA | RL | 260000 | 437000 | 697000 | 0 | RL | 260000 | 452000 | 712000 | 0.98 | 0.00% | | -3.32% | | -2.15% | | | |
| 2611723440059 | M T OSTERHOLM & B C NERNESS | 20940 | OAK LA | RL | 260000 | 392000 | 652000 | 0 | RL | 260000 | 407000 | 667000 | 0.98 | 0.00% | | -3.69% | | -2.30% | | | |
| 26117234400 | | | | | | | | | | | | | | | | | | | | | |

ASSESSMENT GROWTH REPORT

RESIDENTIAL LAKESHORE PROPERTIES

| JAN-JAN | 98-99 Growth | | 99-00 Growth | | 00-01 Growth | | 01-02 Growth | | 02-03 Growth | | 03-04 Growth | | 04-05 Growth | | 05-06 Growth | | 06-07 Growth | | 07-08 Growth | | 08-09 Growth | | 09-10 Growth | | 10-11 Growth | | 11-12 Growth | | 12-13 Growth | | AVERAGE Annual Growth | TOTAL Growth |
|-------------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|-----|-----------------------|--------------|
| | % | Sales | | | | |
| EXCELSIOR | 8.7% | 3 | 19.0% | 1 | 27.6% | 1 | 16.6% | 3 | 17.4% | 1 | 1.4% | 3 | 7.3% | 2 | 30.5% | 0 | 4.0% | 2 | 0.7% | 1 | -6.3% | 0 | -6.3% | 2 | -0.6% | 1 | -2.0% | 4 | 3.5% | 2 | 7.6% | 121.5% |
| GREENWOOD | 8.1% | 7 | 17.0% | 3 | 21.3% | 5 | 22.2% | 3 | 15.5% | 6 | 4.4% | 6 | 23.2% | 3 | 15.5% | 5 | 10.2% | 3 | 1.1% | 5 | -3.3% | 8 | -7.9% | 3 | -6.2% | 2 | -2.9% | 8 | -5.9% | 10 | 7.0% | 112.3% |
| TONKA BAY | 10.1% | 12 | 18.9% | 14 | 19.8% | 17 | 24.3% | 11 | 9.0% | 14 | 1.2% | 17 | 17.2% | 11 | 16.2% | 18 | 13.3% | 12 | 1.3% | 6 | -3.1% | 9 | -6.7% | 6 | -4.9% | 4 | -7.0% | 12 | -4.1% | 20 | 6.6% | 105.5% |
| MINNETONKA | 2.5% | 7 | 13.5% | 1 | 26.1% | 3 | 22.5% | 6 | 11.0% | 6 | 2.9% | 7 | 17.8% | 2 | 22.0% | 2 | 10.5% | 5 | -0.4% | 2 | -7.5% | 6 | -14.5% | 1 | 0.0% | 2 | -4.6% | 4 | 1.0% | 7 | 6.4% | 102.8% |
| ORONO | 9.9% | 38 | 17.1% | 50 | 21.6% | 42 | 13.9% | 36 | 17.7% | 38 | 10.6% | 40 | 11.8% | 47 | 9.5% | 49 | 9.8% | 26 | 0.8% | 27 | -1.8% | 19 | -7.0% | 16 | -8.2% | 18 | -8.6% | 25 | -1.7% | 33 | 6.0% | 95.4% |
| SPRING PARK | 3.0% | 3 | 31.3% | 8 | 17.7% | 1 | 10.4% | 1 | 16.5% | 6 | 5.8% | 4 | 25.3% | 5 | 8.6% | 3 | 13.3% | 2 | 2.8% | 0 | -10.5% | 0 | -6.0% | 1 | -8.2% | 1 | -12.7% | 2 | -2.4% | 4 | 5.9% | 94.9% |
| MOUND | 10.8% | 29 | 15.0% | 60 | 18.9% | 37 | 18.1% | 32 | 10.7% | 30 | 8.3% | 41 | 15.4% | 46 | 15.8% | 47 | 16.2% | 34 | 3.1% | 29 | -10.3% | 11 | -11.7% | 29 | -11.2% | 25 | -3.3% | 21 | -2.2% | 51 | 5.9% | 93.6% |
| MINNETRISTA | 13.4% | 21 | 12.4% | 31 | 15.7% | 14 | 17.2% | 8 | 11.7% | 24 | 8.1% | 16 | 13.9% | 27 | 19.4% | 28 | 8.4% | 25 | -3.9% | 18 | -3.9% | 15 | -8.7% | 8 | -4.8% | 14 | -6.3% | 9 | -2.2% | 12 | 5.7% | 90.4% |
| MTKA BEACH | 1.3% | 0 | 14.4% | 3 | 38.3% | 2 | 20.0% | 5 | 9.1% | 2 | 8.6% | 5 | 14.2% | 7 | 12.6% | 5 | 10.5% | 5 | -0.1% | 5 | -7.4% | 1 | -6.4% | 5 | -2.0% | 3 | -9.9% | 6 | -13.0% | 4 | 5.6% | 90.2% |
| DEEPHAVEN | 19.7% | 5 | 11.9% | 6 | 27.3% | 10 | 7.5% | 2 | 10.3% | 5 | 1.3% | 7 | 6.7% | 4 | 16.0% | 1 | 12.8% | 3 | -0.3% | 4 | -5.8% | 5 | -8.0% | 3 | -5.5% | 5 | -4.3% | 8 | -0.6% | 7 | 5.6% | 89.0% |
| SHOREWOOD | 10.7% | 13 | 18.1% | 9 | 21.7% | 12 | 11.3% | 11 | 15.0% | 12 | 5.2% | 18 | 11.9% | 23 | 8.3% | 18 | 5.3% | 8 | 1.6% | 5 | -1.5% | 10 | -6.9% | 8 | -4.3% | 10 | -6.5% | 10 | -2.1% | 21 | 5.5% | 87.8% |
| WAYZATA | 7.3% | 1 | 9.8% | 2 | 21.6% | 3 | 12.7% | 3 | 16.7% | 4 | 2.0% | 1 | 22.3% | 7 | 18.1% | 4 | 5.6% | 3 | 0.1% | 3 | -9.0% | 2 | -5.7% | 1 | -0.3% | 3 | -11.8% | 1 | -3.8% | 3 | 5.4% | 85.6% |
| WOODLAND | 9.7% | 2 | 8.4% | 0 | 28.3% | 1 | 18.2% | 0 | 8.6% | 2 | 1.1% | 1 | 12.0% | 0 | 7.1% | 1 | 5.7% | 3 | -0.2% | 1 | -3.7% | 1 | -2.8% | 0 | -6.4% | 2 | -6.7% | 1 | -4.0% | 3 | 4.7% | 75.3% |
| Average | 8.9% | | 15.9% | | 23.5% | | 16.5% | | 13.0% | | 4.7% | | 15.3% | | 15.4% | | 9.7% | | 0.5% | | -5.7% | | -7.6% | | -4.8% | | -6.7% | | -3.2% | 177 | 6.0% | 95.7% |

OTHER SOUTH LAKE MINNETONKA CITIES

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|-------|----|-------|----|-------|----|-------|----|-------|----|------|----|-------|----|-------|----|-------|----|-------|---|-------|----|-------|---|-------|----|-------|----|-------|----|------|--------|
| EXCELSIOR | 8.7% | 3 | 19.0% | 1 | 27.6% | 1 | 16.6% | 3 | 17.4% | 1 | 1.4% | 3 | 7.3% | 2 | 30.5% | 0 | 4.0% | 2 | 0.7% | 1 | -6.3% | 0 | -6.3% | 2 | -0.6% | 1 | -2.0% | 4 | 3.5% | 2 | 7.6% | 121.5% |
| TONKA BAY | 10.1% | 12 | 18.9% | 14 | 19.8% | 17 | 24.3% | 11 | 9.0% | 14 | 1.2% | 17 | 17.2% | 11 | 16.2% | 18 | 13.3% | 12 | 1.3% | 6 | -3.1% | 9 | -6.7% | 6 | -4.9% | 4 | -7.0% | 12 | -4.1% | 20 | 6.6% | 105.5% |
| SHOREWOOD | 10.7% | 13 | 18.1% | 9 | 21.7% | 12 | 11.3% | 11 | 15.0% | 12 | 5.2% | 18 | 11.9% | 23 | 8.3% | 18 | 5.3% | 8 | 1.6% | 5 | -1.5% | 10 | -6.9% | 8 | -4.3% | 10 | -6.5% | 10 | -2.1% | 21 | 5.5% | 87.8% |
| DEEPHAVEN | 19.7% | 5 | 11.9% | 6 | 27.3% | 10 | 7.5% | 2 | 10.3% | 5 | 1.3% | 7 | 6.7% | 4 | 16.0% | 1 | 12.8% | 3 | -0.3% | 4 | -5.8% | 5 | -8.0% | 3 | -5.5% | 5 | -4.3% | 8 | -0.6% | 7 | 5.6% | 89.0% |
| Average | 12.3% | | 17.0% | | 24.1% | | 14.9% | | 12.9% | | 2.3% | | 10.8% | | 17.8% | | 8.9% | | 0.8% | | -4.2% | | -7.0% | | -3.8% | | -5.0% | | -0.8% | | 6.3% | 101.0% |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------|---|------|---|-------|---|------|---|------|---|------|---|-------|---|-------|---|------|---|------|---|------|---|-------|---|-------|---|------|---|-------|----|------|--|-------|--|
| Difference between Greenwood and average of other South Lake Mtka cities | -4.2% | 7 | 0.0% | 3 | -2.8% | 5 | 7.3% | 3 | 2.6% | 6 | 2.1% | 6 | 12.4% | 3 | -2.3% | 5 | 1.4% | 3 | 0.3% | 5 | 0.9% | 8 | -0.9% | 3 | -2.4% | 2 | 2.1% | 8 | -5.1% | 10 | 0.7% | | 11.4% | |
|--|-------|---|------|---|-------|---|------|---|------|---|------|---|-------|---|-------|---|------|---|------|---|------|---|-------|---|-------|---|------|---|-------|----|------|--|-------|--|

The numbers to the right of the percentages indicate the number of sales in the fall sales study.

Indicates years where change was based on fewer than 6 sales.

2013 Lake Mtka Cities Assessment Growth ~ Residential Properties

| | OFF LAKE |
|------------------|--------------|
| MOUND | 0.7% |
| EXCELSIOR | 0.0% |
| MINNETONKA | -1.3% |
| DEEPHAVEN | -1.4% |
| TONKA BAY | -2.0% |
| SHOREWOOD | -2.1% |
| GREENWOOD | -2.8% |
| MINNETRISTA | -3.0% |
| WOODLAND | -3.3% |
| WAYZATA | -3.6% |
| ORONO | -3.8% |
| SPRING PARK | -8.3% |
| MINNETONKA BEACH | -9.9% |
| AVERAGE | -3.1% |

4 sales in 2012 fall study

| | LAKE SHORE |
|------------------|--------------|
| EXCELSIOR | 3.5% |
| MINNETONKA | 1.0% |
| DEEPHAVEN | -0.6% |
| ORONO | -1.7% |
| SHOREWOOD | -2.1% |
| MINNETRISTA | -2.2% |
| SPRING PARK | -2.4% |
| WAYZATA | -3.8% |
| WOODLAND | -4.0% |
| TONKA BAY | -4.1% |
| MOUND | -5.8% |
| GREENWOOD | -5.9% |
| MINNETONKA BEACH | -13.0% |
| AVERAGE | -3.2% |

10 sales in 2012 fall study

Other South Lake Mtka Cities

| | OFF LAKE |
|----------------|--------------|
| EXCELSIOR | 0.0% |
| DEEPHAVEN | -1.4% |
| TONKA BAY | -2.0% |
| SHOREWOOD | -2.1% |
| AVERAGE | -1.4% |

| | LAKE SHORE |
|----------------|--------------|
| EXCELSIOR | 3.5% |
| DEEPHAVEN | -0.6% |
| SHOREWOOD | -2.1% |
| TONKA BAY | -4.1% |
| AVERAGE | -0.8% |

2013 GREENWOOD PROPERTY TAX OVERVIEW

HOW PROPERTY TAXES ARE CALCULATED

- In the spring, your property's **estimated market value (EMV)** is used to calculate your property's **tax capacity**.

| | | | | |
|--|-----------|---|-------|----------------|
| A property with an assessed EMV of: | \$750,000 | | | |
| First \$500,000 is multiplied by 1% | \$500,000 | x | 1% | = \$5,000 |
| Balance is multiplied by 1.25% | \$250,000 | x | 1.25% | = \$3,125 |
| Equals the "tax capacity" for the property: | | | | \$8,125 |

- The above formula is determined by the state and the same "multipliers" are used for all residential properties. So \$8125 is the **tax capacity** for every \$750,000 home in Minnesota.
- In the fall, the county, school district, city, etc. each determine their **budgets** and the amount of taxes to be collected (**tax levy**) the following year.
- The **tax levy** then is divided by the **total tax capacity** of all of the properties in the county, school district, city, etc. to determine each respective **tax rate**.

$$\frac{\text{BUDGET / TAX LEVY}}{\text{TOTAL TAX CAPACITY}} = \text{TAX RATE}$$

- Then county, school, city, and misc. **tax rates** are multiplied by your property's **tax capacity** to calculate your **property tax**.

$$\left(\begin{matrix} \% \\ \text{COUNTY} \\ \text{TAX RATE} \end{matrix} + \begin{matrix} \% \\ \text{SCHOOL} \\ \text{TAX RATE} \end{matrix} + \begin{matrix} \% \\ \text{CITY} \\ \text{TAX RATE} \end{matrix} + \begin{matrix} \% \\ \text{MISC} \\ \text{TAX RATES} \end{matrix} \right) \times \text{TC} = \text{\$ PROPERTY TAX}$$

PROPERTY TAX FACTS

- Property values and tax rates offset each other.**
When property values decline, tax rates increase so the total amount collected matches the budgeted amounts. Therefore, if budgeted tax levies stay the same, your taxes likely will stay the same too – even if your property value goes down.
- Budgets determine the size of the tax levy "pie."**
Property values determine how the pie is split up.
If one property's value goes down more than others, the taxes are shifted to the other properties, so the total amount collected matches the budgets.
- City tax rates vary.**
The reason \$750,000 homes in the same county and school district pay different tax amounts is because *city* tax rates vary. This is why \$750,000 homes in Minnetonka pay more taxes than \$750,000 homes in Greenwood, and \$750,000 homes in Woodland pay less. See the chart on the top right to compare *city* tax rates.
- There is no such thing as a "lakeshore tax."**
A \$750,000 lakeshore home pays the same property tax as a \$750,000 offshore home in the same city.

2013 PROPERTY TAXES PAID BY \$750,000 HOMES

HENNEPIN COUNTY / MINNETONKA SCHOOL DISTRICT CITIES

| | HENNEPIN COUNTY TAXES | | | MTKA SCHOOL DISTRICT TAXES | | | CITY TAXES | | | MISC TAXES: Hennepin Parks, Met Council, Watershed, etc. | | | TOTAL |
|------------------|-----------------------|--------------|--------------------|----------------------------|--------------|--------------------|---------------|--------------|------------------|--|--------------|------------------|----------------------|
| | COUNTY Tax Rate | Tax Capacity | Total COUNTY Taxes | SCHOOL Tax Rate | Tax Capacity | Total SCHOOL Taxes | CITY Tax Rate | Tax Capacity | Total CITY Taxes | MISC Tax Rate | Tax Capacity | Total MISC Taxes | Total PROPERTY Taxes |
| Minnetonka | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 37.213% | x \$8,125 = | \$3,024 | 11.858% | x \$8,125 = | \$963 | \$10,015 |
| Excelsior | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 36.859% | x \$8,125 = | \$2,995 | 11.858% | x \$8,125 = | \$963 | \$9,987 |
| Eden Prairie | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 34.617% | x \$8,125 = | \$2,813 | 11.858% | x \$8,125 = | \$963 | \$9,804 |
| Shorewood | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 31.554% | x \$8,125 = | \$2,564 | 11.858% | x \$8,125 = | \$963 | \$9,555 |
| Greenwood | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 20.897% | x \$8,125 = | \$1,698 | 11.858% | x \$8,125 = | \$963 | \$8,690 |
| Tonka Bay | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 18.889% | x \$8,125 = | \$1,535 | 11.858% | x \$8,125 = | \$963 | \$8,526 |
| Deephaven | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 18.594% | x \$8,125 = | \$1,511 | 11.858% | x \$8,125 = | \$963 | \$8,502 |
| Woodland | 49.461% | x \$8,125 = | \$4,019 | 24.73307% | x \$8,125 = | \$2,010 | 10.518% | x \$8,125 = | \$855 | 11.858% | x \$8,125 = | \$963 | \$7,846 |

The reason \$750,000 homes in the same county and school district pay different tax amounts is because *CITY* tax rates vary. County, school, and misc. tax rates are the same for every property in the county, school, and misc. taxing districts.

WHERE YOUR GREENWOOD PROPERTY TAX DOLLAR GOES IN 2013



Source: www.co.hennepin.mn.us, Taxing District Information, 2013 Tax Rate Cards. This overview sheet describes the basics for calculating property taxes. There are other variables such as the Homestead Market Value Exclusion for lower value homes, and Disabled Veterans Market Value Exclusion, etc. The dollar bill breakdown is based on taxes paid by a Greenwood home with a \$750,000 EMV.

Find EMVs for the entire city and more at www.greenwoodmn.com





Agenda Item: Consent Agenda

Summary: The consent agenda typically includes the most recent council minutes, cash summary report, verified report, electronic fund transfers, and check registers. The consent agenda also may include the 2nd reading of ordinances that were approved unanimously by the council at the 1st reading. Council members may remove consent agenda items for further discussion. Removed items will be placed under Other Business on the agenda.

Council Action: Required. Possible motion ...

1. I move the council approves the consent agenda items as presented.

GREENWOOD CITY COUNCIL MEETING
Wednesday, March 6, 2013, 7:00 P.M.
Council Chambers, 20225 Cottagewood Road, Deephaven, MN 55331

1. CALL TO ORDER – ROLL CALL – APPROVAL OF AGENDA

Mayor Kind called the meeting to order at 7:00 P.M.

Members Present: Mayor Kind; Councilmembers Cook, Fletcher, Quam and Roy

Others Present: City Attorney Kelly and City Zoning Administrator/City Clerk Karpas

Members Absent: None

Quam moved, Cook seconded, approving the agenda as presented. Motion passed 5/0.

2. CONSENT AGENDA

Mayor Kind reviewed the items on the consent agenda.

Fletcher moved, Roy seconded, approving the items contained on the Consent Agenda.

- A. February 5, 2013, City Council Meeting Minutes**
- B. February 20, 2013, City Council Special Meeting Minutes**
- C. January 2013 Cash Summary Report**
- D. February 2013 Verifieds, Check Register, Electronic Fund Transfers**
- E. March 2013 Payroll Register**

Motion passed 5/0.

3. MATTERS FROM THE FLOOR

There were no matters from the floor presented this evening.

4. PRESENTATIONS, GUESTS & ANNOUNCEMENTS

None.

5. PUBLIC HEARING

- A. Annual Public Hearing for the City's Stormwater Pollution Prevention Program**

Zoning Administrator/Clerk Karpas explained that annually the City holds a public hearing to take public comment on its MS4 (municipal separate storm sewer system) General Permit. Because the City is classified as a MS4 it is required to develop a Stormwater Pollution Prevention Program (SWPPP). The SWPPP outlines the steps the City takes to limit runoff into protected water bodies. It is accomplished

through the adoption of Best Management Practices in six categories – 1) public education and outreach on stormwater impacts; 2) public participation/involvement; 3) illicit discharge detection and elimination; 4) construction site stormwater runoff control; 5) post-construction stormwater management in new development and redevelopment; and, 6) pollution prevention/good housekeeping for municipal operations. He commented that in 2003 all cities were required to get the Permit. He noted that this year the United States Environmental Protection Agency plans to overhaul the municipal stormwater program. The Minnesota Pollution Control Agency (MPCA) will have to comply with the new federal rules with the 2016 MS4 General Permit reissuance.

Cook moved, Quam seconded, opening the Public Hearing at 7:04 P.M. Motion passed 5/0.

There were no public comments.

Cook moved, Roy seconded, closing the Public Hearing at 7:04 P.M. Motion passed 5/0.

6. UNFINISHED BUSINESS

A. Excelsior Boulevard Watermain Project

Mayor Kind stated the City received revised copies of the Excelsior-Greenwood Water Service Expansion Agreement (SEA) for Excelsior Boulevard and the Excelsior-Greenwood Municipal Water Service Agreement (MWSA) from the City of Excelsior the previous day. The revised copies were emailed to Council earlier in the day and Council found hardcopies of the documents at the dais this evening.

Kind suggested Council discuss the SEA first. She stated from her perspective a lot of the changes made by Excelsior's City Attorney to the SEA are style changes. She asked Attorney Kelly if he had any comments.

Attorney Kelly recommended changing Item 2 Paragraph 2 related to project cost to include something about minus any reimbursement costs Excelsior received from Metropolitan Council Environmental Services (MCES). The new language would read "*Greenwood shall pay Excelsior within 60 days of demand the SEA Project Cost incurred. Notwithstanding the foregoing, SEA Project Cost includes the cost of installation of the watermain, service stubs/curb stops, fire hydrants, engineering/inspection costs, and additional costs as may be required by Metropolitan Council Environmental Services to amend or otherwise change the contract documents to include additional properties within the SEA including, but not limited to, increased unit prices, additional mobilization, administrative, and engineering costs minus any reimbursement Excelsior receives from MCES related thereto.*"

Kelly stated in that same paragraph it states "*SEA Project Cost shall include the cost of installation of 300 feet of 12-inch watermain to serve 2 commercial properties, and 900 to 1480 feet of 8-inch watermain as needed to service 10 to 15 residential properties. Excelsior shall be responsible for the oversizing cost of the 900 to 1480 feet of 8-inch watermain to 12-inch watermain and such cost shall not be part of the SEA Project Cost.*" He found that to be good news because the watermain to the residential properties will be upsized at Excelsior's expense.

Kelly then stated Item 13 states "*Public Right-of-Way Access. For the term of this Agreement, Greenwood grants to Excelsior a continuing construction easement for access to all public right-of-ways necessary to installation of the watermain and associated improvements.*" It was narrowed significantly by Excelsior's City Attorney. He noted it dovetails with the MWSA which gives Excelsior access for ongoing repair and maintenance. He then noted that he has no issue with all of the other changes.

Mayor Kind stated once Council solidifies the number of residential properties that will be included in the project area, Item 2 paragraph 2 needs to be changed to reflect that and the number of feet. She then stated in that same paragraph "... *Excelsior-Greenwood Water Service Agreement* ..." needs to be changed to "... *Excelsior-Greenwood Municipal Water Service Agreement* ..." She went on to state typographical errors in Items 12 and 14 need to be corrected. She noted she has no issue with the changes made by the Excelsior City Attorney.

Councilmember Fletcher noted the SEA states owners of the abutting properties in the expansion service area must connect to the watermain and become a paying customer of the Excelsior Municipal Public Waterworks (EMPW) system no later than ten years after completion of the SEA Project. Mayor Kind noted that the failure of their private well also would be a trigger. Fletcher stated property owners will have to pay for water service connection fees, a water meter as well as the cost to run the water from the service stub to the house. Kind asked Councilmember Cook if ten years is a reasonable amount of time. Cook responded it is reasonable, yet suggested it be changed to fifteen years if possible. Cook clarified if Excelsior does not want to change it to fifteen years he is okay with that. Kind stated it's her understanding that the Excelsior Council discussion about this was somewhat contentious. Cook withdrew his suggestion.

Fletcher moved, Cook seconded, approving the Excelsior-Greenwood Water Service Expansion Agreement dated March 5, 2013, subject to adding "costs minus any reimbursement Excelsior receives from MCES related thereto" to Item 2 Paragraph 2 Sentence 5 per the City Attorney recommendation, authorizing the Mayor to make changes including those discussed earlier and authorizing the Mayor and City Clerk to sign the agreement. Motion passed 5/0.

Mayor Kind asked Attorney Kelly to comment on the changes made to the Excelsior-Greenwood Municipal Water Service Agreement (MWSA) by the Excelsior City Attorney.

Attorney Kelly stated Item 2 in the MWSA included the following language "*The term of this agreement shall run for a term of twenty (20) years from the date of this Agreement, after which time said Agreement shall be automatically renewed for successive periods of ten (10) years, provided that on one year advance written notice to the other party, either city may give notice to the other of demand to renegotiate specific terms of this agreement setting forth the provisions to be renegotiated. The renegotiated agreement shall go into effect no earlier than one year after the written notice.*" The Excelsior City Attorney changed it to read "*The term of this Agreement shall run for twenty (20) years from the date of this Agreement (the "Initial Term"). The Agreement shall be automatically renewed for successive periods ("Renewal Terms") of ten (10) years unless one of the parties to the Agreement provides written notice to the other at least one year in advance of the expiration of the Initial Term or any Renewal Term that it does not want the Agreement renewed.*" He expressed concern about the change because the two Cities already have a de facto business relationship. There can't be a situation where the water service could be turned off. He noted that needs to be revisited because the agreement cannot be collapsed by either party. It is a permanent infrastructure improvement that Greenwood residents have paid for.

Attorney Kelly noted Excelsior added the following language to Item 4 – "*Except as otherwise provided herein, properties located in Greenwood ("Greenwood Customers") connecting to the EMPW shall be subject to the provisions of Excelsior's City Code regarding water service including, but not limited to, provisions relating to connection fees, water service pipes, metering, and water billing and rates.*" He interprets that to imply Excelsior can make a distinction between resident and non-resident. He stated in Item 7 there is no cap on what the rate might be for non-residents. He noted he finds this to be a problem.

Kelly then noted Excelsior removed language Greenwood had included that basically said if Greenwood asks for an extension and if the EMPW system has the capacity to handle the expansion Excelsior would have to say yes. He stated that does not have to be negotiated at this time. Mayor Kind stated the same processed used now can be used in the future.

Kelly stated other than what he just discussed he has no problem with the other changes made.

Mayor Kind stated she shared Attorney Kelly's concern about not having a cap on the water rates for non-residents because Greenwood residents don't have any voting power in Excelsior. She believes there should be some sort of protection for Greenwood residents. She noted there has been a long history of Excelsior charging Greenwood residents a reasonable amount more for water rates. There is a long history of trust. She stated the City could proceed based on that. But, it does make her a little nervous to leave it entirely up to Excelsior when they are not accountable to the City's residents.

Attorney Kelly stated there are three options. The first is to let it go. The second is to ask to cap it at a to-be-determined percent surcharge. The third would be to allow Greenwood to intervene with Excelsior through an arbitration process if the non-resident water rate was onerous in some way. He expressed his preference for the second option.

Councilmember Fletcher explained Excelsior currently has a fixed per-meter billing charge plus a usage charge. On the fixed rate non-residents pay an approximate 21 percent higher rate than Excelsior residents. Non-residents pay an approximate 7 percent higher rate on the usage charge. He stated one option to control the margins is to put a cap on them. He noted that it's his understanding that a cap on the non-resident rate was a significant issue during the Excelsior Council's discussion about this. Mayor Kind stated that is her understanding that the Excelsior Council did not want to put a cap on the margin because it has always been fair to Greenwood residents.

Councilmember Quam asked what the current agreement stipulates. Mayor Kind stated no one can find a copy of a current agreement.

Councilmember Quam stated he could support capping the margin at what it is now. The non-residents rates would adjust as resident rates adjust.

Councilmember Fletcher offered another option which would be to say Excelsior could increase the rates more for Greenwood residents if they could provide an engineering analysis by a certified engineer that shows non-residents need to pay a higher rate. That would give Excelsior flexibility.

Councilmember Cook suggested requiring Excelsior to justify a non-resident increase that is disproportionately higher than a resident increase. The intent is to have a mechanism in place that requires the each City's representatives to talk to each other.

Mayor Kind stated she supported stipulating the current margin rates in the agreement.

Attorney Kelly suggested Council authorize Mayor Kind to include the current rate split and give Excelsior a reason to come to the Greenwood Council should there be need to increase that in the future.

Councilmember Fletcher stated Excelsior should be able to increase the rates for Greenwood resident as long as it is proportional to resident increases without talking to Greenwood about it first.

Attorney Kelly reiterated his concern about either party being able to terminate the agreement. There are residents in the City who are dependent on the EMPW system for water.

Fletcher moved, Quam seconded, authorizing the Mayor, with the City Attorney's support, to negotiate with Excelsior representatives regarding the draft Excelsior-Greenwood Municipal Water Service Agreement dated March 5, 2013, to address concerns as discussed.

Councilmember Cook stated he thought the City could be silent about Item 2. The agreement is for 20-years with automatic successive 10-year renewals.

Attorney Kelly reiterated that problem does not need to be resolved right now. He stated Mayor King and he can highlight Item 2 with Excelsior and ask that Excelsior to come back with a little more open ended language. The recitals (which are part of the agreement) could state there is an expectation of ongoing service.

Motion passed 5/0.

B. Second Reading: Ordinance 214, Amending Code Section 1155 Variances and Section 1176 Shoreland Management District Regarding Variance Policies, Evaluation Criteria, and Conditions Relating to Impervious Surfaces (prohibiting illegal nonconforming hardcover properties from trading landscaping hardcover to increase structural hardcover) and Resolution 11-13 Summary of Ordinance 214 for Publication

Mayor Kind noted this is the second reading of Ordinance 214, Amending Code Section 1155 Variances and Section 1176 Shoreland Management District Regarding Variance Policies, Evaluation Criteria, and Conditions Relating to Impervious Surfaces.

Kind explained that the amendment is intended to address the issue where variance applicants propose to trade some of their landscaping hardcover in excess of 30 percent to increase the size of their home structure to more than the 30 percent hardcover allowed by the City Code, and to remove some of the remaining landscaping hardcover to claim they are "reducing" their overall hardcover. That issue has come up numerous times. During its February 6, 2013, meeting Council discussed the fact that the City cannot require a property owner to reduce legal nonconforming landscaping hardcover as a condition of approval for a variance. Based on Council's discussion it approved the first reading of Ordinance 214 subject to several changes. A copy of the revised Amendment is included in the meeting packet with the approved changes highlighted in red. Should Council approve the second reading, there is a copy of a resolution approving publication of Ordinance 214 by title and summary for Council's consideration.

Attorney Kelly stated he is recommending the ordinance use the term "impervious surface" rather than using "impervious surface" and "hardcover" interchangeably. It talks about structural impervious surface and landscaping impervious surface. He noted that the intent of the Amendment has not been changed.

Mayor Kind stated she and Zoning Administrator/Clerk Karpas discussed a proposed change to Section 1176.07.05 Subd. 4.2. The first statement in that section of the Amendment currently reads as "*Landscaping related impervious surfaces cannot be exchanged for an increase in structural related impervious surfaces to obtain a variance.*" The proposal is to change it to read "*Illegal non-conforming landscaping related impervious surfaces cannot be exchanged for an increase in structural related impervious surfaces to obtain a variance from impervious surface requirements.*"

Attorney Kelly stated he has no problem with the proposed change.

Kind explained the second statement in Subd. 4.2 reads “*Variance applicants shall provide a certified survey showing separate calculations for structural related impervious surfaces and landscaping related impervious surfaces.*” She asked if it should also require applicants to provide calculations for legal nonconforming impervious surfaces, if any, and illegal nonconforming impervious surfaces, if any.

Attorney Kelly stated Council has discussed that any impervious surface over 30 percent is deemed illegal unless an applicant can prove otherwise.

Councilmember Fletcher questioned if a surveyor is supposed to search the records for the property to determine what is legal impervious surface and what is illegal impervious surface. He stated that is not their job.

Mayor Kind withdrew her suggestion.

Councilmember Quam stated Section 1176.06 Subd. 1 in the Amendment reads “*Existing Nonconforming Use of Non-Riparian Lots. Existing legal nonconforming multiple use of non-riparian lots may continue as a nonconforming use under terms of the underlying zoning ordinance and may be upgraded and maintained so long as any upgrade is performed within the allowable height, setback, massing, and impervious coverage requirements of this ordinance.*” He asked what that is talking about. Mayor Kind explained the only change to that subdivision is the addition of the word “massing.”

Councilmember Cook stated in the summary Resolution Paragraph 1 is different than in a similar paragraph in Ordinance 214. Mayor Kind stated the summary Resolution doesn’t have to be the same; it’s intended to be in plain English. Cook stated the Ordinance states “... *showing evidence the excess has been in existence since before the shoreland management ordinance was adopted (December 1992) or by showing the excess was approved by the city.*” Mayor Kind suggested replacing summary item 1 with the language in Section 1176.07.05 Subd. 4.1. Cook suggested changing in Item 1 “*since before*” to “*before.*”

Zoning Administrator/Clerk Karpas suggested adding the change proposed by Mayor Kind to the summary Resolution as well.

Cook moved, Roy seconded, Approving ORDINANCE 214, “An Ordinance of the City of Greenwood Amending Code Section 1155 Variances and Section 1176 Shoreland Management District Regarding Variance Policies, Evaluation Criteria, and Conditions Relating to Impervious Surfaces” subject to inserting “Illegal non-conforming” to the front of Section 1176.07.05 Subd. 4.2. Motion passed 5/0.

Quam moved, Fletcher seconded, Adopting RESOLUTION NO. 11-13, “A Resolution Approving Publication of Ordinance No. 214 by Title and Summary” subject to changing in Item 1 “since before” to “before” and inserting “illegal non-conforming” in between the words “excess” and “impervious.” Motion passed 5/0.

C. Second Reading: Ordinance 215, Amending Code Section 1140.18 Regarding Building Volume

Mayor Kind noted this is the second reading of Ordinance 215, Amending Code Section 1140.18 regarding building volume. Council had the first reading during its February 6, 2013, meeting. She stated the Ordinance originally was intended to be related to rules for small lots. She explained the Planning

Commission recommended relaxing only the building volume standard. It did not recommend any changes to standards for setbacks and hardcover. During the February 6 meeting she and Councilmembers Fletcher and Quam indicated they were in favor of making changes to the setback and hardcover standards for small lots. Councilmembers Cook and Roy indicated they supported the Commission's recommendation to relax only the building volume standard. Fletcher and Quam noted they would like to have broader Council support before they were willing to change the standards for setbacks and hardcover. Therefore, for the first reading Council decided to move forward with the building volume changes only. She noted a copy of the revised Ordinance for building volume is included in the meeting packet.

Kind stated if Council approves Ordinance 215 it will go into effect after it has been published in the City's official newspaper.

Councilmember Quam noted the Ordinance states that for lots between 7500 square feet and 15,000 square feet in area above grade building volume cannot be greater than 42,000 cubic feet (the current standard is 37,500) plus a volume of cubic feet equal to a figure 4 times (lot area minus 7500 square feet). He explained the increase to 42,000 is still a problem because 7500 square feet times 6 equals 45,000 cubic feet. A 7500 square foot lot will be allowed more building volume than an 8000 square foot lot.

There was Council consensus to change the 42,000 cubic feet to 45,000 cubic feet.

Councilmember Roy asked if this goes back to the Planning Commission. Mayor Kind noted it does not.

Councilmember Fletcher recommended tabling this item in order to give Zoning Administrator/Clerk Karpas an opportunity to review the last ten zoning variance requests (or more) for smaller lots to determine if there has been a pattern. He stated if the City continually grants a variance for certain things then it seems that the Code should be changed so a variance is not required. Councilmember Quam stated he does not think Council has all the data it should have to make a good decision. Karpas stated the volume variance granted for the property on Greenwood Circle is the only one he remembers recently. Fletcher clarified he was talking about setbacks and hardcover variances as well as volume. Karpas stated he could go back fourteen years which is what he has records for. Fletcher stated from his perspective the more data Council can be provided the better. Kind stated the City has not had trouble with its massing ordinance.

Mayor Kind noted that philosophically she supports relaxing rules to allow property owners to improve their properties within reason. She stated during the recent government training session people learned that if a variance is continually granted for the same types of things it serves as a signal that an ordinance should be changed.

Zoning Administrator/Clerk Karpas stated he would be able to assemble the variance data into a spreadsheet format for Council's April 3 meeting.

There was Council consensus to continue Ordinance 215 to Council's May 1 meeting, to give Council time to review the variance spreadsheet and make possible ordinance changes.

Councilmember Cook asked if Council wants to involve the Planning Commission. Mayor Kind responded that the Council may decide to refer the issue back to the Planning Commission depending on what is discovered from Zoning Administrator/Clerk Karpas' research presented at the April meeting.

Quam moved, Fletcher seconded, continuing Ordinance 215 to Council's May 1, 2013, meeting. Motion passed 5/0.

7. NEW BUSINESS

A. Planning Commission Appointments

Mayor Kind explained that each year three or four of the Planning Commissioner terms expire. Terms are for two years and there is no limit to the number of terms that may be served. Planning Commission members are appointed by the Council during its March meeting and as needed to fill a vacancy. Notification regarding term expirations was announced during Council's December 2012 meeting. An article seeking applicants was published in the last edition of the Greenwood Quarterly newsletter.

Kind then explained that the terms of Pat Lucking (seat B-1) and Kristi Conrad (seat B-2) expire in March 2013. The term of the vacant Alternate-2 seat also expires in March. Both Lucking and Conrad have stated that they are willing to serve another 2-year term and have submitted letters of interest (copies are included in the meeting packet). As of the Council packet deadline, one new application was received and withdrawn. Past protocol has been to reappoint Commissioners that are willing to serve again, for alternate members to move up to voting positions that open up on the Commission, and for new applicants to fill the alternate positions. Based on this protocol, Lucking and Conrad would be reappointed and their new terms would expire in March 2015. Should the open alternate position be filled that term also would expire in March 2015.

Quam moved, Cook seconded, Adopting RESOLUTION 10-13, "A Resolution Updating the Appointments and Assignments for 2013 to Appoint Pat Lucking (2-year term, Seat B-1) and Kristi Conrad (2-year term, Seat B-2) to the City of Greenwood Planning Commission and directing that the Oath of Office be administered to them during the next Planning Commission Meeting. Motion passed 5/0.

Mayor Kind thanked the newly appointed Planning Commissioners for again serving the community. She stated the Planning Commission is an appreciated group.

8. OTHER BUSINESS

A. None

9. COUNCIL REPORTS

A. Cook: Planning Commission

Councilmember Cook stated the Planning Commission has not met since the last Council meeting due to a lack of agenda items.

B. Fletcher: Lake Minnetonka Communications Commission, Excelsior Fire District, Milfoil Project, Xcel Energy Project

With regard to the Lake Minnetonka Communications Commission (LMCC) activities, Councilmember Fletcher stated he spoke about what is going on at the LMCC during Council's February meeting.

With regard to the Excelsior Fire District (EFD), Fletcher stated there has not been an EFD Board meeting since the last Council meeting. The next meeting is scheduled for March 27.

With regard to the Xcel Energy Transmission Line Upgrade Project, Fletcher stated the Department of Commerce has published its environmental assessment. He is in the process of reading the published assessment, but so far it's difficult to get a clear understanding of what has been written. He noted a public hearing on the assessment will be scheduled.

Mayor Kind noted that a copy of the letter sent from Council to various representatives on the Xcel Energy Project is included in the meeting packet.

C. Kind: Police, Administration, Mayors Meetings, Website

With regard to the South Lake Minnetonka Police Department (SLMPD), Mayor Kind stated the SLMPD Coordinating Committee met on February 7. She noted she is the only returning Committee Member. During the meeting the outgoing three members were recognized. They were former mayors Bill LaBelle, Chris Lizée and Nick Ruehl. Their combined years as elected officials equal 38 years. The agenda for the meeting was mostly start of the year housekeeping items. During SLMPD Chief Litsey's verbal report he noted there had been a significant increase in gun permit applications. That triggered a discussion about possibly opening up the firing range in the public safety facility to the public for firearms training. That topic will be discussed again during the Committee's May 21 meeting. Councilmember Quam noted the firing range idea was considered before and dropped because the insurance costs were going to be too much. Councilmember Fletcher stated if a decision is made to allow the public to use the firearms range the management of that would be absolutely critical. He commented that being a good police officer is different than being a good range master.

Mayor Kind noted that Attorney Kelly has reviewed the latest draft of the uniform animal control ordinance for the SLMPD community. She stated a few changes were suggested and forwarded on to SLMPD Support Services Manager Hohertz who is coordinating the effort. The ordinance will be placed on Coordinating Committee's May 21 meeting for discussion. Once the Committee takes action on it will come to each of the SLMPD member Councils for approval. She then noted the social host ordinance may be coming back to the Cities of Excelsior, Greenwood and Tonka Bay for consideration. She stated Council has made it clear that it would like to be presented with examples of when a social host ordinance would have been beneficial in the South Lake area and surrounding communities.

Kind stated there will be an emergency management training session held in March or April. It will be for elected officials, member city staffs and public safety personnel.

With regard to administration, Kind stated the City's 2012 audit has been completed. It went very well. It will be on Council's April 3 meeting agenda for approval. She noted that the City of Deephaven gets 69 percent of Greenwood's building permit revenue because it administers those efforts. It was determined that Deephaven was also taking 69 percent of Greenwood's load limit fees and it should not have been. Councilmember Fletcher found the issue during the audit process. Deephaven has written Greenwood a check for approximately \$6,300 to correct the problem.

Kind stated that ShopNBC has contacted the City about filming at a private Greenwood residence for 4 – 7 days beginning June 27 and asked Zoning Administrator/Clerk Karpas to explain the request to the Council. Karpas stated that ShopNBC wants to shoot some footage for Invicta watches at a private residence on Curve Street. Karpas noted that the City does not have a permit process for that, but it does have some public safety regulations that could prevent ShopNBC representatives from parking vehicles in

the area. ShopNBC has indicated it needs up to three television type trucks and up to twelve vehicles to handle its crew. He noted he has been in contact with Excelsior Fire District (EFD) Chief Gerber as has ShopNBC. He has also been in contact with SLMPD Deputy Chief Pierson. He stated the goal in reaching out to public safety is to make sure there is access for public safety vehicles. He stated the Chiefs and ShopNBC personnel are going to meet on site on March 8. Mayor Kind noted that if ShopNBC films for 7 days that would put its stay over the Fourth of July. Zoning Administrator/Clerk Karpas related that Deputy Chief Pierson had stated that won't be happening. Pierson indicated the extra days if needed would have to be on the front end, and that a police officer will be needed around the site to manage parking (at ShopNBC cost).

Kind stated the City of Excelsior is going to review the Bridge Agreement in either April or May.

Kind stated that Lakeshore Market is closed. She explained Zoning Administrator/Clerk Karpas is working with the property owner to get a vehicle and freezer removed.

Kind stated the island house has sold. Councilmember Fletcher stated he assumed the construction to finish the house will have a significant impact on Maple Heights Road. Fletcher then stated if he was spending the amount of money that he assumes it will take to finish the house he would like to have municipal water. He suggested someone contact that new property owner.

Discussion moved to the Excelsior Boulevard Water Service Extension Project area. It should have been discussed under Item 6.A. Mayor Kind explained Michael Quackenboss, 21030 Excelsior Boulevard, has sent an email to the City expressing his interest in learning more about connecting to the City of Excelsior's municipal water system which would require the Excelsior watermain to be extended down as far as his property. In a letter to Mr. and Ms. Quackenboss Zoning Administrator/Clerk Karpas stated the estimated assessment cost of at least \$10,500 plus connection costs, water meeting costs and future water service fees. Mayor Kind stated the City needs to determine where the watermain extension stopping point is so the City Engineer can determine the assessment cost to put on a new petition for watermain extension. She asked Council if it wants Zoning Administrator/Clerk Karpas to send a letter to the Quackenbosses, or to send a letter to all of the rest of the houses down Excelsior Boulevard. Councilmember Quam stated there isn't time to do them one property at a time. Councilmember Fletcher stated if the extension goes past the Clear Channel property it will drive the cost up for the group of properties just before that. Fletcher suggested sending a letter to the owners of the properties up to Manor Road asking them if they may be interested in extending watermain in front of their properties and to respond by a certain date. Kind asked if a letter should be sent to the owners of all the properties abutting Maple Heights Road as well. Attorney Kelly asked what the condition of Maple Heights Road is. Mayor Kind responded it was redone three years ago. It was noted that if the line is extended to Maple Heights Road that a stub for the properties on Maple Heights road would be included.

Kind suggested sending a letter to the owners of every remaining property along Excelsior Boulevard up to Manor Road. Councilmember Fletcher suggested the owner of property on the corner of Excelsior Boulevard and Manor Road should get a letter even though the mailing address for that property is Manor Road.

Councilmember Roy asked at what point the remaining property owners along Excelsior Boulevard have to commit. Mayor Kind responded when they sign a petition. Kind stated there has to be an assessment amount to put on the petition before it is circulated. Councilmember Fletcher stated there could be a petition forwarded where the petitioners could specify a not-to-exceed assessment amount.

Attorney Kelly stated there are two stages to this from the City's point of view. The City needs to give notice to people who might benefit from the project. He suggested the City identify the maximum end point. After that the property owners need to file a petition.

Mayor Kind stated the estimated assessment cost for the five properties is in the neighborhood of \$15,500. She explained that this petition would be different from the first petition the City received. This new petition would be a 100 percent participation petition. She stated that she and Zoning Administrator/Clerk Karpas will work with resident John Lang, the owner of the property located at 21120 Excelsior Boulevard, to get him what is needed for him to circulate a petition.

Attorney Kelly stated he will work with Zoning Administrator/Clerk Karpas on writing the letter that will be sent to the property owners.

Mayor Kind returned to giving her report.

Kind explained she had previously talked about purchasing vests for Councilmembers to wear in the event that there is a significant emergency event. The vests would be lime green, say Greenwood City Official on them and have the City's logo on them. The vests would be stored in the City's bin at the Emergency Management Center (EOC) in the public safety facility located in the City of Shorewood. The cost would be \$27 per vest and seven vests would be purchased. Councilmember Quam stated he thought it would be a good idea to do that.

Kind stated the previous Greenwood stickers for the Meadville boat launch don't work as hoped. The year is written on the sticker with a Sharpie pen but it only lasts a few months at most. Therefore, the year needs to be pre-printed on the sticker. The minimum order is 250 and the cost would be \$317. The cost to buy 400 stickers is \$352. With that quantity one sticker could be mailed to each household in the City. For \$368 the City could buy 750 and then send two stickers to each household while leaving some to spare. She noted the City of Deephaven mails two stickers to each household. There was Council consensus to purchase new stickers and to mail two to residents.

Kind noted the pre-board work session with the assessor is scheduled for April 3, 2013, at 6:00 P.M. just before Council's regular meeting. She asked Zoning Administrator/Clerk Karpas to remind the assessors of the meeting.

Kind stated the City of Orono sent a letter to the Lake Minnetonka Conservation District (LMCD) Executive Director expressing its opposition to the LMCD's draft Comprehensive Eurasian Watermilfoil (EWM) and Curly-Leaf Pondweed (CLP) Plan (the Plan) for Lake Minnetonka. All the mayors of the LMCD member cities were copied. Orono's position is to limit the introduction of nutrients and chemicals into the Lake. Orono does not think the herbicide treatment has proven as effective. Orono is concerned about the continuing expense and that it would be unsustainable. Basically, Orono is opposed to it. Councilmember Roy stated that there are inaccuracies in the letter from Orono that he does not want to go into at this time. He noted there will be a letter going out to all of the LMCD member city mayors that will address some of the inaccuracies. Mayor Kind stated she gets the sense from some cities that there is a not in my backyard mentality; a mentality that if they don't directly benefit from something right away they don't want to pay for it.

Councilmember Fletcher stated he had a conversation with Gabriel Jabbour, the owner of two marinas on the Lake and a resident of Orono, and learned that the State of Minnesota allows Lake Improvement Districts. Mayor Kind asked if it could be done by bay. Councilmember Roy noted the Minnesota Department of Natural Resources (MN DNR) recognizes each bay as a lake. Fletcher explained the

districts would be quasi administered by Hennepin County with the day-to-day activities administered locally by something like a board. The County would tax what the district wants. Only lakefront property owners would be taxed. Typically Lake Improvement Districts have been used for aquatic vegetation control. Fletcher stated a St. Alban's Bay district could potentially be established to help fund aquatic invasive species management. He then stated the first step in moving this forward would be to talk to Hennepin County Commissioner Jan Callison. Councilmember Roy stated he would have to be provided more information before he could comment on the idea. Councilmember Fletcher stated if Council is interested in discussing this more it could be placed on the meeting agenda for Council's April 3 meeting and he could provide Council with more information at that time.

Mayor Kind stated Council was provided with a map showing the route for the first annual Jake O'Connor's Luck o' the Lake 5k Fun Run on March 16 starting at 9:00 A.M. It is being sponsored by Jake O'Connor's and the Excelsior-Lake Minnetonka Chamber of Commerce. She noted most of the route is in Greenwood on residential streets. The Executive Director of the Commerce very recently sent the route to the City and asked if the City had a problem with it. She stated on the surface she does not have any problem with it. Councilmember Quam noted the Excelsior Fourth of July Firecracker 10k run goes through Greenwood as well. Mayor Kind stated there needs to be some assurance that there is some police control. Councilmember Quam stated that is part of the event organizer's expense. Councilmember Quam cautioned against saying no you can't run through Greenwood. Councilmember Fletcher stated the South Lake Minnetonka Police Department serves Excelsior and Greenwood so he does not think public safety is a problem. If police and fire have blessed this he does not think it is a problem. There was Council consensus to allow the event to go forward.

Mayor Kind said she attended a mayor's breakfast meeting hosted by Hennepin County Commissioner Jan Callison. It was attended by eight of the mayors of Lake Minnetonka area cities; attendance was low because of inclement weather. State legislators, the County Attorney and the Hennepin County Sheriff also attended. She shared several things she found of interest. Someone expressed concern about the business-to-business tax proposed by Governor Dayton. There is a \$500 property tax rebate also being proposed. The general consensus of the mayors was that would be a silly thing to do. The Governor plans to introduce a bill that would allow health and safety revenue to be used for school security. There was a lot of discussion about gun control. She noted that a Republican Legislator and a Democratic Legislator were sitting next to each other and they told people how well they get along. They indicated they agree on 80 percent of things. She stated they wanted to clarify it's a pleasant working environment; it's not contentious. She then stated the Sherriff's Department has a new air boat and remote operating vehicle. The vehicle allows a robot to dive rather than a human. She noted she thought the vehicle was funded in part by the Save-the-Lake Fund. The Sherriff stated he would like to redefine the standards for who can have guns and have penalties for violators. The County Attorney indicated he wanted to focus on repeat gun offenders. There was discussion about sharing services. The Cities of Wayzata and Long Lake have a joint committee that is looking for possible ways to share services. Mayors shared how their cities share services. The Mayor of Shorewood stated that he would like to see a consolidation of cities, and stated there are five South Lake cities with a total of 25 elected officials that have a combined population equivalent to the City of Hopkins. Kind related to the group that Greenwood likes things the way they are as did the Mayor of Woodland. Both thought there is more accountability when elected officials are closer to their constituents.

D. Quam: Roads & Sewer, Minnetonka Community Education

With regard to roads and sewers, Quam stated the roadways will be inspected after spring arrives. Hopefully the recommendations for improvements will be ready to present during the April 3 Council meeting.

With regard to Minnetonka Community Education (MCE), Councilmember Quam stated there is nothing new to report.

E. Roy: Lake Minnetonka Conservation District

Councilmember Roy stated the Lake Minnetonka Conservation District (LMCD) Board discussed how to streamline dock extensions in 2013 if there is low water again. He explained people who applied for and received a permit in 2012 for a dock extension would only have to go online to register an extension in 2013. He stated bow fishing should come to a head in April. He then stated Council spoke about the LMCD budgeting \$75,000 for possible herbicide treatment for 2013. He noted there is another \$35,000 budgeted for the capital improvement budget for a future replacement of a harvester. He stated he does not support setting \$35,000 aside for a future harvester replacement. Mayor Kind agreed. Councilmember Fletcher stated he supports keeping the LMCD budget reasonable so some of the larger member cities don't get too riled up. He noted that each member city's share of funding for the LMCD is based on tax capacity. There was Council consensus to support a reasonable budget.

10. ADJOURNMENT

Roy moved, Cook seconded, adjourning the City Council Regular Meeting of March 6, 2013, at 8:56 P.M. Motion passed 5/0.

RESPECTFULLY SUBMITTED,
Christine Freeman, Recorder



MINUTES

Greenwood City Council

Special Emergency Meeting

6pm, Friday, March 22, 2013
20225 Cottagewood Road, Deephaven, MN 55331

1. Call to Order ~ Roll Call ~ Approve Agenda

Mayor Kind called the meeting to order at 6pm.

Council present: Mayor Deb Kind, Councilman Bill Cook, Councilman Tom Fletcher, Councilman Bob Quam
Council absent: Councilman Rob Roy
Others present: City Attorney Mark Kelly

Quam moved to approve the agenda. Second by Cook. Motion carried 4-0.

2. Discuss: Potential water agreements with Excelsior needed to implement potential watermain expansion and meet Metropolitan Council Environmental Services deadlines.

The council discussed the current status of the proposed water agreements between the city of Excelsior and the city of Greenwood and decided to send a memo to the Excelsior city council stating that the Greenwood city council believes that a partnership between Excelsior and Greenwood regarding the water system has benefits to the city of Excelsior. The city of Excelsior receives the authority to own, operate, and maintain a water system within the city of Greenwood. Excelsior gets access through the city of Greenwood to expand its customer base, and access for interconnections to other water systems. Excelsior will receive connection fees and ongoing water fees without any out-of-pocket investment. Excelsior also gets a procedure to collect delinquent accounts in the city of Greenwood.

The council agreed that it is reasonable to ask for a written agreement between the two cities and that the agreement should include language to maintain the existing surcharge of 121% on meter charges and 107% on usage charges between the "in-town and out-of-town" users.

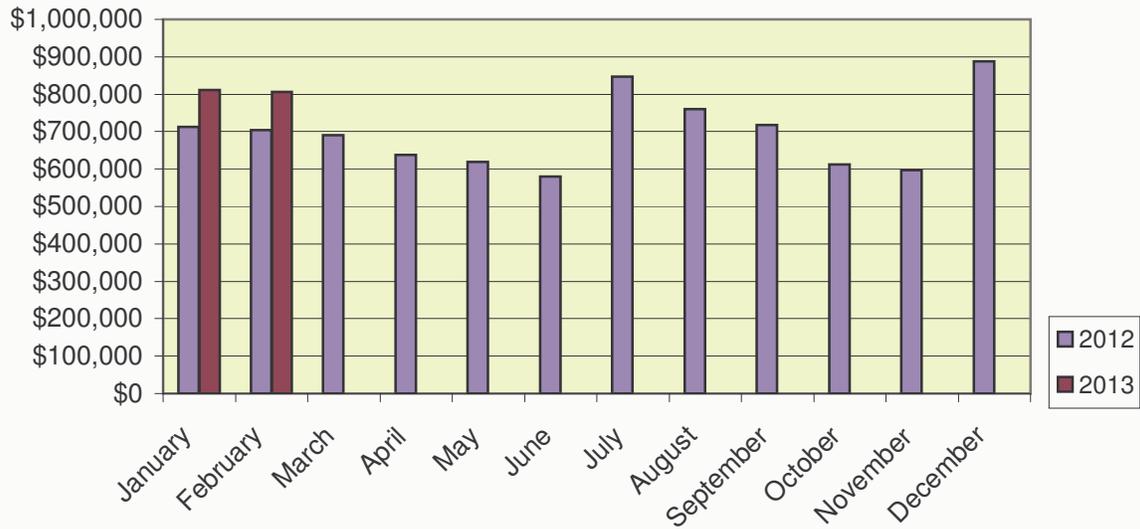
The council decided to send a quorum of the Greenwood council to Excelsior's next council meeting on 04-01-13 to answer questions and help build a consensus towards the proposed partnership. Notice of the 04-01-13 meeting will be posted on the city bulletin board and sent to the city broadcast email list (includes the media). The Greenwood quorum will report back to the full council at the regular meeting on 04-03-13.

3. Adjournment

Quam moved to adjourn at 7:01pm. Second by Cook. Motion carried 4-0.

Respectfully submitted by Deb Kind

City of Greenwood Monthly Cash Summary



| Month | 2012 | 2013 | Variance with Prior Month | Variance with Prior Year |
|-----------|-----------|-----------|---------------------------|--------------------------|
| January | \$712,814 | \$812,019 | -\$76,100 | \$99,205 |
| February | \$704,873 | \$805,692 | -\$6,327 | \$100,819 |
| March | \$690,422 | \$0 | -\$805,692 | -\$690,422 |
| April | \$637,990 | \$0 | \$0 | -\$637,990 |
| May | \$618,262 | \$0 | \$0 | -\$618,262 |
| June | \$580,578 | \$0 | \$0 | -\$580,578 |
| July | \$846,897 | \$0 | \$0 | -\$846,897 |
| August | \$760,682 | \$0 | \$0 | -\$760,682 |
| September | \$717,852 | \$0 | \$0 | -\$717,852 |
| October | \$611,894 | \$0 | \$0 | -\$611,894 |
| November | \$597,127 | \$0 | \$0 | -\$597,127 |
| December | \$888,119 | \$0 | \$0 | -\$888,119 |

| | |
|-------------------------------|------------------|
| Bridgewater Bank Money Market | \$543,299 |
| Bridgewater Bank Checking | (\$923) |
| Beacon Bank CD | \$240,000 |
| Beacon Bank Money Market | \$23,216 |
| Beacon Bank Checking | \$100 |
| | <u>\$805,692</u> |

ALLOCATION BY FUND

| | |
|-----------------------------------|------------------|
| General Fund | \$244,204 |
| General Fund Designated for Parks | \$27,055 |
| Bridge Capital Project Fund | \$78,613 |
| Stormwater Special Revenue Fund | \$7,275 |
| Sewer Enterprise Fund | \$413,772 |
| Marina Enterprise Fund | \$34,773 |
| | <u>\$805,692</u> |

Check Issue Date(s): 03/01/2013 - 03/31/2013

| Per | Date | Check No | Vendor No | Payee | Check GL Acct | Amount |
|---------|------------|----------|-----------|--------------------------------|---------------|------------------|
| 03/13 | 03/08/2013 | 10785 | 814 | GLOWING HEARTH AND HOME | 101-20100 | 37.00 |
| 03/13 | 03/11/2013 | 10786 | 9 | CITY OF DEEPHAVEN | 101-20100 | 7,686.25 |
| 03/13 | 03/11/2013 | 10787 | 68 | GOPHER STATE ONE CALL | 602-20100 | 17.40 |
| 03/13 | 03/11/2013 | 10788 | 3 | KELLY LAW OFFICES | 101-20100 | 2,150.50 |
| 03/13 | 03/11/2013 | 10789 | 105 | METRO COUNCIL ENVIRO SERVICES | 602-20100 | 2,497.36 |
| 03/13 | 03/11/2013 | 10790 | 38 | SO LAKE MINNETONKA POLICE DEPT | 101-20100 | 14,754.00 |
| 03/13 | 03/11/2013 | 10791 | 745 | Vintage Waste Systems | 101-20100 | 1,628.25 |
| 03/13 | 03/11/2013 | 10792 | 145 | XCEL ENERGY | 602-20100 | 222.89 |
| 03/13 | 03/25/2013 | 10794 | 51 | BOLTON & MENK, INC. | 101-20100 | 5,449.00 |
| 03/13 | 03/25/2013 | 10795 | 761 | DEBRA KIND | 101-20100 | 10.95 |
| 03/13 | 03/25/2013 | 10796 | 742 | Marco, Inc. | 101-20100 | 222.90 |
| 03/13 | 03/25/2013 | 10797 | 815 | SCOTT & ASSOCIATES INC | 101-20100 | 193.11 |
| 03/13 | 03/25/2013 | 10798 | 136 | Sun Newspapers | 101-20100 | 103.92 |
| 03/13 | 03/25/2013 | 10799 | 145 | XCEL ENERGY | 101-20100 | 430.33 |
| Totals: | | | | | | <u>35,403.86</u> |

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

| Vendor | Vendor Name | Invoice No | Description | Inv Date | Net Inv Amt |
|---------------------------------------|-------------------------------------|------------|------------------------------|------------|-------------|
| BOLTON & MENK, INC. | | | | | |
| 51 | BOLTON & MENK, INC. | 0154802 | EXC BLVD DRAINAGE IMPROV | 02/28/2013 | 1,718.00 |
| | | 0154803 | WATERMAIN FEASIBILITY REPORT | 02/28/2013 | 549.00 |
| | | 0154804 | 2013 I & I PROJECT | 02/28/2013 | 983.00 |
| | | 0154805 | 2013 MISC ENGINEERING | 02/28/2013 | 198.00 |
| | | 0154806 | SUMP PUMP FNDTN DRAIN INS | 02/28/2013 | 2,001.00 |
| | Total BOLTON & MENK, INC. | | | | 5,449.00 |
| CITY OF DEEPHAVEN | | | | | |
| 9 | CITY OF DEEPHAVEN | FEB 2013 | RENT & EQUIPMENT | 02/28/2013 | 542.95 |
| | | | COPIES | | 5.90 |
| | | | SEWER | | 336.72 |
| | | | SNOW PLOWING/SANDING/SALT | | 3,790.18 |
| | | | STREETS | | 168.36 |
| | | | WEED/TREE/MOWING | | 252.54 |
| | | | Clerk Services | | 2,589.60 |
| | Total CITY OF DEEPHAVEN | | | | 7,686.25 |
| DEBRA KIND | | | | | |
| 761 | DEBRA KIND | 031813 | FEDEX - ORDINANCE BOOK PAGES | 03/18/2013 | 10.95 |
| | Total DEBRA KIND | | | | 10.95 |
| GLOWING HEARTH AND HOME | | | | | |
| 814 | GLOWING HEARTH AND HOME | 030813 | HTG PERMIT REFUND | 03/08/2013 | 37.00 |
| | Total GLOWING HEARTH AND HOME | | | | 37.00 |
| GOPHER STATE ONE CALL | | | | | |
| 68 | GOPHER STATE ONE CALL | 63795 | Gopher State calls | 02/28/2013 | 17.40 |
| | Total GOPHER STATE ONE CALL | | | | 17.40 |
| KELLY LAW OFFICES | | | | | |
| 3 | KELLY LAW OFFICES | 6074 | GENERAL LEGAL | 02/26/2013 | 1,633.00 |
| | | | GENERAL LEGAL | | 172.50 |
| | | 6075 | LAW ENFORCE PROSECUTION | 02/26/2013 | 345.00 |
| | Total KELLY LAW OFFICES | | | | 2,150.50 |
| Marco, Inc. | | | | | |
| 742 | Marco, Inc. | 224320481 | Copier lease | 03/14/2013 | 222.90 |
| | Total Marco, Inc. | | | | 222.90 |
| METRO COUNCIL ENVIRO SERVICES | | | | | |
| 105 | METRO COUNCIL ENVIRO SERVIC | 0001011563 | Monthly wastewater Charge | 03/05/2013 | 2,497.36 |
| | Total METRO COUNCIL ENVIRO SERVICES | | | | 2,497.36 |
| SCOTT & ASSOCIATES INC | | | | | |
| 815 | SCOTT & ASSOCIATES INC | I-6179 | SAFETY VESTS (7) | 03/19/2013 | 193.11 |
| | Total SCOTT & ASSOCIATES INC | | | | 193.11 |
| SO LAKE MINNETONKA POLICE DEPT | | | | | |
| 38 | SO LAKE MINNETONKA POLICE DE | MARCH 2013 | 2013 OPERATING BUDGET EXP | 03/01/2013 | 14,754.00 |

| Vendor | Vendor Name | Invoice No | Description | Inv Date | Net Inv Amt |
|------------------------------|--------------------------------------|------------|-------------------------|------------|-------------|
| | Total SO LAKE MINNETONKA POLICE DEPT | | | | 14,754.00 |
| Sun Newspapers | | | | | |
| 136 | Sun Newspapers | 1152769 | RESOLUTION | 03/14/2013 | 103.92 |
| | Total Sun Newspapers | | | | 103.92 |
| Vintage Waste Systems | | | | | |
| 745 | Vintage Waste Systems | 022613 | City Recycling Contract | 02/26/2013 | 1,628.25 |
| | Total Vintage Waste Systems | | | | 1,628.25 |
| XCEL ENERGY | | | | | |
| 145 | XCEL ENERGY | 022513 | SIREN | 02/25/2013 | 4.36 |
| | | | 4925 MEADVILLE STREET * | | 10.03 |
| | | | Sleepy Hollow Road * | | 10.03 |
| | | | LIFT STATION #1 | | 42.86 |
| | | | LIFT STATION #2 | | 37.40 |
| | | | LIFT STATION #3 | | 23.95 |
| | | | LIFT STATION #4 | | 30.66 |
| | | | LIFT STATION #6 | | 63.60 |
| | | 030413 | Street Lights * | 03/04/2013 | 430.33 |
| | Total XCEL ENERGY | | | | 653.22 |

| | |
|---------------|------------------|
| Total Paid: | 35,403.86 |
| Total Unpaid: | - |
| Grand Total: | <u>35,403.86</u> |

| Pay Per Date | Jrnl | Check Date | Check Number | Payee | Emp No | Amount |
|-----------------|------|---------------|-----------------|--------------------|--------|---------------|
| 04/01/13 | PC | 04/01/13 | 401201301 | COOK, WILLIAM B. | 37 | 180.70 |
| 04/01/13 | PC | 04/01/13 | 401201302 | Debra J. Kind | 34 | 271.05 |
| 04/01/13 | PC | 04/01/13 | 401201303 | Fletcher, Thomas M | 33 | 80.70 |
| 04/01/13 | PC | 04/01/13 | 401201304 | Quam, Robert | 32 | 180.70 |
| 04/01/13 | PC | 04/01/13 | 401201305 | ROY, ROBERT J. | 38 | 180.70 |
| Grand Totals: | | | | | | <u>893.85</u> |



Agenda Number: **4A**

Agenda Date: 04-03-13

Agenda Item: 2012 Auditor's Report

Summary: CliftonLarsonAllen has completed the 2012 audit. The audit documents are attached to this memo. The administrative committee (Mayor Deb Kind and Councilman Tom Fletcher) were available to the auditors during the audit process and offered the responses on behalf of management that are included in the report.

Jen Tingly, Chris Knopik, and Daniel Persaud from CliftonLarsonAllen will present the 2012 audit report at the 04-03-13 council meeting.

Council Action: Council action required. Potential motions ...

1. I move the council approves the 2012 audit report as presented by CliftonLarsonAllen.
2. I move the council approves the 2012 audit report as presented by CliftonLarsonAllen, with the following comments: _____.



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Honorable Mayor and Members of City Council
City of Greenwood, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, and, each major fund, of City of Greenwood for the year ended December 31, 2012, and have issued our report thereon dated February 25, 2013. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Greenwood are described in Note 1 to the financial statements.

For the year ended December 31, 2012, the financial statements include the impact of adoption of Governmental Accounting Standards Board statement numbers 62 and 63.

GASBS 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, supersedes GASBS 20. GASBS 20 gave governments the choice to elect to follow only GASB's authoritative literature, or to follow FASB and AICPA pronouncements that did not conflict with GASB pronouncements. Upon adoption of GASBS 62, all governmental accounting guidance is codified into the GASB literature.

GASBS 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, provides guidance on deferred outflows and inflows of resources. It also renames the residual amounts from "net assets" to "net position". These financial statements include the statement of net position, which reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Adoption of future GASB standards will include reporting of some items previously reported as assets and liabilities as deferred outflows and inflows of resources.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was management's estimate of the useful lives of capital assets, which is based on guidance recommended by authoritative literature and past

experiences. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that these estimates are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Corrected misstatements

During the course of the audit, we proposed audit adjustments to convert the City's records from the cash to accrual basis of accounting as a result of audit procedures in the areas of cash, receivables, prepaid items, accounts payable, accrued liabilities, revenues and expenditures. Additionally, we proposed audit adjustments to book depreciation expense for the current year. These adjustments were recorded by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated February 25, 2013.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such

consultations with other accountants. We were informed by management that there were no consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

We have provided a separate letter to you dated February 25, 2013February 25, 2013 communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This information is intended solely for the use of the Mayor and Members of the City Council and management of City of Greenwood and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Minneapolis, Minnesota



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Honorable Mayor
Members of the City Council
City of Greenwood, Minnesota

In planning and performing our audit of the financial statements of the City of Greenwood, Minnesota (the City) as of and for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Material weakness

We consider the following deficiencies in the entity's internal control to be a material weakness.

Oversight of the Financial Reporting Process and Material Audit Adjustments

The City does not have an internal control policy in place over annual financial reporting under GAAP, therefore, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City's internal controls. The City relies on the audit firm to prepare the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and related footnote disclosures.

Additionally, the audit firm proposed, and the City posted to its general ledger accounts, 10 journal entries to correct misstatements. These entries relate to internal controls over the year-end close-out process. The absence of a complete control procedure or process in this area is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the City's internal control processes.

The City should have controls in place to prevent and detect a material misstatement in the financial statements in a timely manner. Management is responsible for the accuracy and completeness of all

financial records and related information. Their responsibilities include adjusting the financial statements to correct material misstatements.

We recommend the City continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year-end balances in accordance with GAAP.

We noted other matters involving internal control and its operation that we have reported to management of the City of Greenwood in a separate letter dated February 25, 2013.

This report is intended solely for the information and use of the City Council, management, the Office of the State Auditor, state and federal awarding agencies, and pass-through agencies and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
February 25, 2013

DRAFT

CITY OF GREENWOOD, MINNESOTA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2012

**CITY OF GREENWOOD, MINNESOTA
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YEAR ENDED DECEMBER 31, 2012**

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor
Members of the City Council and Citizens
City of Greenwood, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Greenwood, Minnesota (the City), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. The prior year partial comparative information has been derived from the City's 2011 financial statements, and in our report dated February 21, 2012, we expressed unqualified opinions on the respective financial statements of the governmental activities, the business-type activities, and each major fund.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Mayor and
Members of the City Council and Citizens
City of Greenwood, Minnesota

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City, as of December 31, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 3 through 10 and 33 through 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
February 25, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

As management of the City, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2012.

Financial Highlights

- General Fund – The City's general fund revenues (not including transfers) of \$738,382 compared to budgeted revenues of \$700,138 resulted in \$38,244 more revenues than expected in 2012. This mainly was due to:
 - \$3,985 in unexpected intergovernmental aid.
 - Unanticipated residential and commercial building projects, which resulted in more building permits (\$23,084), zoning (\$3,500), and load limits (\$3,796) revenues than expected.

The general fund expenditures (not including transfers out) of \$707,300 compared to budgeted expenses of \$707,549 resulted in \$249 less expenses than expected.

The result is the city's general fund fund balance increased by \$38,493 (from \$313,138 at December 31, 2011 to \$351,631 at December 31, 2012). This is 45% of the 2012 operating budget and is well within the state auditor's recommendation of 35%-50%. Additionally, the \$351,631 general fund balance does not include significant reserves that are held directly by the South Lake Minnetonka Police Department and Excelsior Fire District under Joint Powers Agreements.

- Stormwater Fund – The City's stormwater fund balance increased from \$7,609 at December 31, 2011 to \$11,539 at December 31, 2012 as revenues of \$15,950 exceeded expenditures of \$10,395.
- Bridge Capital Project Fund – The City's bridge fund balance increased from \$59,970 at December 31, 2011 to \$78,613 at December 31, 2012. The city council's goal is to build up this fund to \$200,000, which is the city's anticipated share of the cost to replace the bridge in 5 to 10 years.
- Sewer Enterprise Fund – The City's sewer fund cash balance increased from \$357,495 at December 31, 2011 to \$395,855 at December 31, 2012. The \$38,360 increase was the result of deferring any spending on the infiltration and inflow (I&I) reduction project. Engineering evaluations in preparation for the I&I project indicate that the sewer system is generally in good condition, so the 2012 year-end cash balance appears to be ample.
- Marina Enterprise Fund – The City's marina fund balance increased from \$36,603 at December 31, 2011 to \$37,148 at December 31, 2012 after a budgeted transfer of \$14,920 to the General Fund. While the marina docks currently are in good condition, the Marina fund balance is less than the estimated \$55,000 to \$120,000 replacement cost. There is a general sense by the current city council that the balance in this fund should be increased over time.
- Overall, the City of Greenwood is in excellent financial health with a total of \$889,731 cash balance in all funds combined.

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, and recreation. The business-type activities of the City include sewer, and marina operations.

The government-wide financial statements can be found on pages 11 and 12 of this report.

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Storm Water Fund, and Bridge Fund.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

Proprietary Funds – The *proprietary funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its business-type activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer and marina operations. The sewer and marina funds are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 17 through 19 of this report.

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 32 of this report.

Government-Wide Financial Analysis

Beginning with the year ended December 31, 2004 financial statements were presented in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments*. Comparative information is included in these tables to highlight changes in financial position, shown in Exhibits 1A -1C.

The government-wide statements report the City's net position and how they have changed. Net position, the difference between the City's assets and liabilities, are one way to measure the City's financial position. Over time, increases or decreases in the City's net position can be used as an indicator of the City's financial position.

The City's financial position is the product of many factors. For example, the determination of the City's investment in capital assets, net of related debt involves many assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus a liberal approach to depreciation estimates, as well as capitalization policies, will produce a very significant difference in the calculated amounts. For these reasons, it is important to view the net position as a starting point to evaluate future years' results, rather than to focus on the current balance.

EXHIBIT 1A: CITY OF GREENWOOD'S NET POSITION- GOVERNMENTAL ACTIVITIES

| | Governmental Activities | |
|----------------------------|-------------------------|-------------------|
| | 2012 | 2011 |
| Current and Other Assets | \$ 503,789 | \$ 413,152 |
| Capital Assets, Net | 605,931 | 490,619 |
| Total Assets | <u>1,109,720</u> | <u>903,771</u> |
| Current Liabilities | <u>47,501</u> | <u>22,263</u> |
| Net Position: | | |
| Invested in Capital Assets | 605,931 | 490,619 |
| Restricted | 27,055 | 27,055 |
| Unrestricted | 429,233 | 363,834 |
| Total Net Position | <u>\$ 1,062,219</u> | <u>\$ 881,508</u> |

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

EXHIBIT 1B: CITY OF GREENWOOD'S NET POSITION- BUSINESS TYPE ACTIVITIES

| | Business-Type Activities | |
|----------------------------|--------------------------|-------------------|
| | 2012 | 2011 |
| Current and Other Assets | \$ 457,839 | \$ 412,134 |
| Capital Assets, Net | 361,208 | 390,939 |
| Total Assets | <u>819,047</u> | <u>803,073</u> |
| Current Liabilities | <u>2,242</u> | <u>4,704</u> |
| Net Position: | | |
| Invested in Capital Assets | 361,208 | 390,939 |
| Unrestricted | 455,597 | 407,430 |
| Total Net Position | <u>\$ 816,805</u> | <u>\$ 798,369</u> |

EXHIBIT 1C: SUMMARY OF GOVERNMENTAL AND BUSINESS-TYPE NET POSITION

| | Totals | |
|----------------------------|---------------------|---------------------|
| | 2012 | 2011 |
| Current and Other Assets | \$ 961,628 | \$ 825,286 |
| Capital Assets, Net | 967,139 | 881,558 |
| Total Assets | <u>1,928,767</u> | <u>1,706,844</u> |
| Current Liabilities | <u>49,743</u> | <u>26,967</u> |
| Net Position: | | |
| Invested in Capital Assets | 967,139 | 881,558 |
| Restricted | 27,055 | 27,055 |
| Unrestricted | 884,830 | 771,264 |
| Total Net Position | <u>\$ 1,879,024</u> | <u>\$ 1,679,877</u> |

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$1,879,024 at the close of the most recent fiscal year. The largest portion of the City's net position (52%) is invested in capital assets (e.g., land, buildings, machinery and equipment). The City uses these capital assets to provide services to citizens: consequently, these assets are *not* available for future spending. The second largest portion of the City's net position (47%) is unrestricted.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

Governmental Activities

Governmental activities increased the City's net position by \$180,711. Key elements of this increase are as follows:

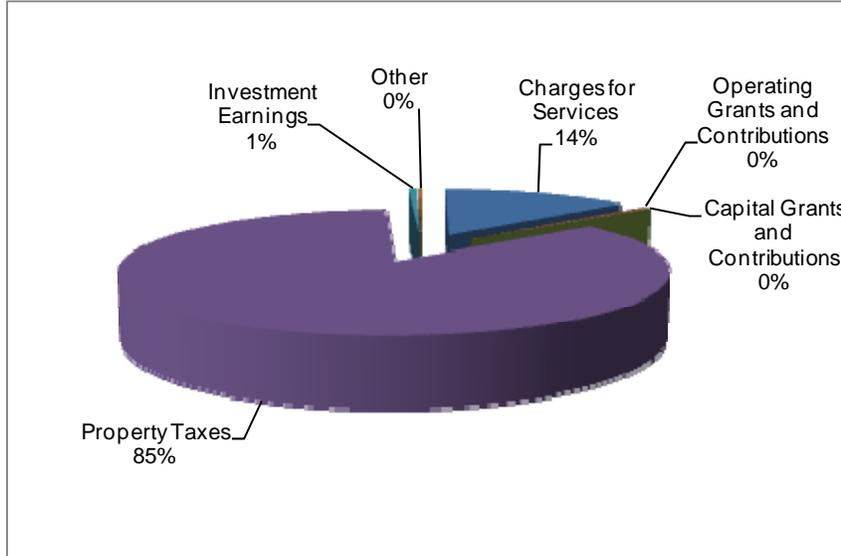
EXHIBIT 2: CHANGES IN NET POSITION – GOVERNMENTAL ACTIVITIES

| | Governmental Activities | | | |
|------------------------------------|-------------------------|-------------------|------------------|-------------------|
| | 2012 | 2011 | Annual Change | Percent Change |
| REVENUES | | | | |
| Program Revenues: | | | | |
| Charges for Services | \$ 103,544 | \$ 83,710 | \$ 19,834 | 24% |
| Operating Grants and Contributions | 2,608 | 2,645 | (37) | (1) |
| Capital Grants and Contributions | 1,377 | 3,442 | (2,065) | 100 |
| General Revenues: | | | | |
| Property Taxes | 644,679 | 645,359 | (680) | (0) |
| Investment Earnings | 5,108 | 5,227 | (119) | (2) |
| Other | 1,349 | 15 | 1,334 | 100 |
| Total Revenues | <u>758,665</u> | <u>740,398</u> | <u>18,267</u> | <u>2</u> |
| EXPENSES | | | | |
| General Government | 114,550 | 125,984 | (11,434) | (9) |
| Public Safety | 374,157 | 364,682 | 9,475 | 3 |
| Public Works | 112,701 | 117,959 | (5,258) | (4) |
| Recreation | 2,332 | 6,071 | (3,739) | (62) |
| Total Expenses | <u>603,740</u> | <u>614,696</u> | <u>(10,956)</u> | <u>(2)</u> |
| TRANSFERS | <u>25,786</u> | <u>25,650</u> | <u>136</u> | <u>1</u> |
| CHANGE IN NET POSITION | 180,711 | 151,352 | 29,359 | 19 |
| Net Position - Beginning of Year | <u>881,508</u> | <u>730,156</u> | <u>29,223</u> | <u>4</u> |
| NET POSITION - END OF YEAR | <u>\$ 1,062,219</u> | <u>\$ 881,508</u> | <u>\$ 58,582</u> | <u>7%</u> |

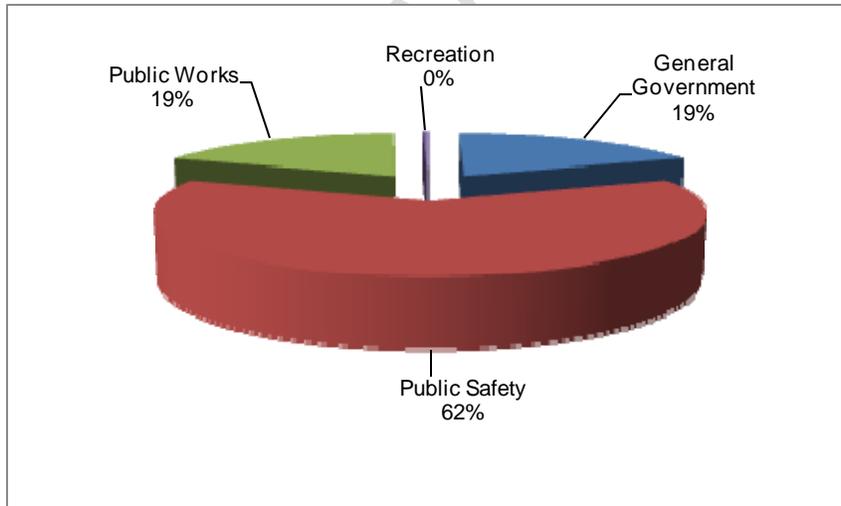
The net position of the governmental activities increased for fiscal year 2012 and 2013. The significant increase in net position for fiscal year 2012 can be attributed to some unanticipated government funding that the City received in 2012 and also due to more building permits in 2012.

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

The following is a graphical representation of the various sources of the City's 2012 governmental revenues of \$758,665:



The following is a graphical representation of the various sources of the City's 2012 governmental expenses of \$603,740:



**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

Business-Type Activities

Business-type activities increased the City's net position by \$18,436. Factors of this increase are presented below.

| | Business-Type Activities | | | |
|------------------------------------|--------------------------|-------------------|------------------|-------------------|
| | 2012 | 2011 | Annual Change | Percent Change |
| REVENUES | | | | |
| Program Revenues: | | | | |
| Charges for Services | \$ 140,033 | \$ 133,587 | \$ 6,446 | 5% |
| Operating Grants and Contributions | - | 33,690 | (33,690) | 100% |
| Total Revenues | 140,033 | 167,277 | (27,244) | -16% |
| EXPENSES | | | | |
| Sewer | 83,621 | 191,810 | (108,189) | (56) |
| Marina | 12,190 | 6,521 | 5,669 | 87 |
| Total Expenses | 95,811 | 198,331 | (102,520) | (52) |
| TRANSFERS | (25,786) | (25,650) | (136) | 1 |
| CHANGE IN NET POSITION | 18,436 | (56,704) | 75,140 | (133) |
| Net Position - Beginning of Year | 798,369 | 855,073 | 78,344 | 9 |
| NET POSITION - END OF YEAR | <u>\$ 816,805</u> | <u>\$ 798,369</u> | <u>\$ 77,619</u> | 10% |

The increase was the result of deferring any spending on the infiltration and inflow (I&I) reduction project.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$441,783. Approximately 72.6% of this total amount, \$320,538, constitutes unassigned fund balance. Approximately 20.4% of this total amount, \$90,152, is committed by the City Council for the Storm Water and Bridge Funds. Approximately 6.1% of the this total amount, \$27,055, is restricted by state statute for park improvements and the remainder of the fund balance, \$4,038, are for prepaid items and is nonspendable.

**CITY OF GREENWOOD, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2012**

The general fund balance increased by \$38,493 in 2012, which was primarily due to better than anticipated building permit revenue. At December 31, 2012, the general fund unassigned fund balances was \$320,538 which represents 45.3% of the current year operating expenditures.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Sewer and Marina operations at the end of the year totaled \$429,401 and \$26,196, respectively.

General Fund Budgetary Highlights

During the year there were no changes to the budget.

The City Council has adopted a balanced budget annually for many years. Detail of the General Fund budget, and actual revenues and expenditures can be found on pages 33 and 34 of this report. The net change in the General Fund Balance was \$38,493.

Capital Assets

The City's net investment in capital assets for its governmental and business-type activities as of December 31, 2012 totaled \$967,139. This investment in capital assets includes land, buildings, machinery and equipment and current infrastructure. During 2012, the City has continued their ongoing road improvement projects which includes current year road improvement additions of \$131,567.

**CITY OF GREENWOOD'S CAPITAL ASSETS
(Net of Depreciation)**

| | Governmental Activities | | Business-Type Activities | | Totals | |
|-----------------------------------|----------------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Land | \$ 43,642 | \$ 43,642 | \$ - | \$ - | \$ 43,642 | \$ 43,642 |
| Tennis Courts | 25,970 | 25,970 | - | - | 25,970 | 25,970 |
| Road Improvements | 581,258 | 449,691 | - | - | 581,258 | 449,691 |
| Civil Defense Siren | 21,484 | 21,484 | - | - | 21,484 | 21,484 |
| Collection System | - | - | 1,108,783 | 1,108,783 | 1,108,783 | 1,108,783 |
| Collection System Pumping | - | - | 93,057 | 93,057 | 93,057 | 93,057 |
| Docks | - | - | 47,727 | 47,727 | 47,727 | 47,727 |
| Administrative and General Assets | - | - | 1,405 | 1,405 | 1,405 | 1,405 |
| Less: Accumulated Depreciation | (66,423) | (50,168) | (889,764) | (860,033) | (956,187) | (910,201) |
| Total | <u>\$ 605,931</u> | <u>\$ 490,619</u> | <u>\$ 361,208</u> | <u>\$ 390,939</u> | <u>\$ 967,139</u> | <u>\$ 881,558</u> |

Additional information on the City of Greenwood's capital assets can be found in Note 4 on pages 30 of this report.

Requests for information. This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Mayor of the City of Greenwood, 20225 Cottagewood Rd., Deephaven, MN 55331.

BASIC FINANCIAL STATEMENTS

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**CITY OF GREENWOOD, MINNESOTA
STATEMENT OF NET POSITION
DECEMBER 31, 2012
(WITH COMPARATIVE DATA AS OF DECEMBER 31, 2011)**

| | Governmental Activities | Business-Type Activities | Totals | |
|--------------------------------|----------------------------|-----------------------------|---------------------|---------------------|
| | | | 2012 | 2011 |
| ASSETS | | | | |
| Cash and Investments | \$ 468,023 | \$ 421,708 | \$ 889,731 | \$ 769,558 |
| Receivables: | | | | |
| Taxes | 15,389 | - | 15,389 | 9,020 |
| Accounts Receivables | 14,505 | - | 14,505 | 10,172 |
| Other Receivables | 1,834 | 34,340 | 36,174 | 31,388 |
| Prepaid Items | 4,038 | 1,791 | 5,829 | 5,148 |
| Capital Assets, Net | 605,931 | 361,208 | 967,139 | 881,558 |
| Total Assets | 1,109,720 | 819,047 | 1,928,767 | 1,706,844 |
| LIABILITIES | | | | |
| Accounts and Contracts Payable | 42,941 | 2,242 | 45,183 | 24,114 |
| Due to Other Governments | 4,560 | - | 4,560 | 2,853 |
| Total Liabilities | 47,501 | 2,242 | 49,743 | 26,967 |
| NET POSITION | | | | |
| Invested in Capital Assets | 605,931 | 361,208 | 967,139 | 881,558 |
| Restricted | 27,055 | - | 27,055 | 27,055 |
| Unrestricted | 429,233 | 455,597 | 884,830 | 771,264 |
| Total Net Position | \$ 1,062,219 | \$ 816,805 | \$ 1,879,024 | \$ 1,679,877 |

See accompanying Notes to Basic Financial Statements.

**CITY OF GREENWOOD, MINNESOTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE DATA FOR THE YEAR ENDED DECEMBER 31, 2011)**

| FUNCTIONS/PROGRAMS | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | Totals | |
|---|------------------|------------------------|--|--|--|-------------------|--------------|--------------|
| | Expenses | Charges for Service | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business- Type | 2012 | 2011 |
| | | | | | | | | |
| Government Activities: | | | | | | | | |
| General Government | \$ 114,550 | \$ 7,620 | \$ - | \$ - | \$ (106,930) | \$ - | \$ (106,930) | \$ (119,123) |
| Public Safety | 374,157 | 49,880 | 2,608 | - | (321,669) | - | (321,669) | (326,256) |
| Public Works | 112,701 | 46,044 | - | 1,377 | (65,280) | - | (65,280) | (73,449) |
| Recreation | 2,332 | - | - | - | (2,332) | - | (2,332) | (6,071) |
| Total Governmental Activities | 603,740 | 103,544 | 2,608 | 1,377 | (496,211) | - | (496,211) | (524,899) |
| Business-Type Activities: | | | | | | | | |
| Sewer | 83,621 | 112,378 | - | - | - | 28,757 | 28,757 | (49,833) |
| Marina | 12,190 | 27,655 | - | - | - | 15,465 | 15,465 | 18,779 |
| Total Business-Type Activities | 95,811 | 140,033 | - | - | - | 44,222 | 44,222 | (31,054) |
| Total Primary Government | \$ 699,551 | \$ 243,577 | \$ 2,608 | \$ 1,377 | (496,211) | 44,222 | (451,989) | (555,953) |
| GENERAL REVENUES | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes, Levied for General Purposes | | | | | 644,679 | - | 644,679 | 645,359 |
| Investment Earnings | | | | | 5,108 | - | 5,108 | 5,227 |
| Miscellaneous | | | | | 1,349 | - | 1,349 | 15 |
| Transfers | | | | | 25,786 | (25,786) | - | - |
| Total General Revenues | | | | | 676,922 | (25,786) | 651,136 | 650,601 |
| CHANGE IN NET POSITION | | | | | | | | |
| Net Position - Beginning of Year | | | | | 881,508 | 798,369 | 1,679,877 | 1,585,229 |
| NET POSITION - END OF YEAR | | | | | \$ 1,062,219 | \$ 816,805 | \$ 1,879,024 | \$ 1,679,877 |

See accompanying Notes to Basic Financial Statements.

**CITY OF GREENWOOD, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012
(WITH COMPARATIVE DATA AS OF DECEMBER 31, 2011)**

| | General | Storm Water | Bridge | Totals | |
|--------------------------------------|-------------------|------------------|------------------|-------------------|-------------------|
| | Fund | Fund | Fund | 2012 | 2011 |
| ASSETS | | | | | |
| Cash and Investments | \$ 380,586 | \$ 8,824 | \$ 78,613 | \$ 468,023 | \$ 389,589 |
| Receivables: | | | | | |
| Taxes | 1,834 | - | - | 1,834 | 1,834 |
| Delinquent Taxes | 14,505 | - | - | 14,505 | 10,172 |
| Accounts Receivable | 11,308 | 4,081 | - | 15,389 | 9,020 |
| Prepaid Items | 4,038 | - | - | 4,038 | 2,537 |
| | <u>412,271</u> | <u>12,905</u> | <u>78,613</u> | <u>503,789</u> | <u>413,152</u> |
| Total Assets | <u>\$ 412,271</u> | <u>\$ 12,905</u> | <u>\$ 78,613</u> | <u>\$ 503,789</u> | <u>\$ 413,152</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 41,575 | \$ 1,366 | \$ - | \$ 42,941 | \$ 19,410 |
| Due to Other Government Units | 4,560 | - | - | 4,560 | 2,853 |
| Deferred Revenue | 14,505 | - | - | 14,505 | 10,172 |
| Total Liabilities | <u>60,640</u> | <u>1,366</u> | <u>-</u> | <u>62,006</u> | <u>32,435</u> |
| Fund Balances: | | | | | |
| Nonspendable: | | | | | |
| Prepaid Items | 4,038 | - | - | 4,038 | 2,537 |
| Restricted for: | | | | | |
| Park Dedication | 27,055 | - | - | 27,055 | 27,055 |
| Committed for: | | | | | |
| Storm Water Fund | - | 11,539 | - | 11,539 | 7,609 |
| Bridge Fund | - | - | 78,613 | 78,613 | 59,970 |
| Unassigned | 320,538 | - | - | 320,538 | 283,546 |
| Total Fund Balances | <u>351,631</u> | <u>11,539</u> | <u>78,613</u> | <u>441,783</u> | <u>380,717</u> |
| | <u>\$ 412,271</u> | <u>\$ 12,905</u> | <u>\$ 78,613</u> | <u>\$ 503,789</u> | <u>\$ 413,152</u> |
| Total Liabilities and Fund Balances | <u>\$ 412,271</u> | <u>\$ 12,905</u> | <u>\$ 78,613</u> | <u>\$ 503,789</u> | <u>\$ 413,152</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF GREENWOOD, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012
(WITH COMPARATIVE DATA AS OF DECEMBER 31, 2011)**

| | 2012 | 2011 |
|---|-------------------|-------------------|
| TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS | \$ 441,783 | \$ 380,717 |

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These capital assets, net of accumulated depreciation consist of:

| | | | |
|---------------------|-----------|---------|---------|
| Land | \$ 43,642 | | |
| Tennis Courts | 7,793 | | |
| Road Improvements | 538,382 | | |
| Civil Defense Siren | 16,114 | 605,931 | 490,619 |

Some of the City's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred revenue in the governmental funds.

| | |
|---------------------|-------------------|
| 14,505 | 10,172 |
| \$ 1,062,219 | \$ 881,508 |

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES

CITY OF GREENWOOD, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE DATA FOR THE YEAR ENDED DECEMBER 31, 2011)

| | General Fund | Storm Water Fund | Bridge Fund | Totals | |
|---|-------------------|---------------------|------------------|--------------------|-------------------|
| | | | | Governmental Funds | |
| | | | | 2012 | 2011 |
| REVENUES | | | | | |
| Taxes | \$ 640,346 | \$ - | \$ - | \$ 640,346 | \$ 640,168 |
| Intergovernmental Revenue | 3,985 | - | - | 3,985 | 6,087 |
| Licenses and Permits | 51,024 | - | - | 51,024 | 37,733 |
| Fines, Forfeits and Penalties | 7,620 | - | - | 7,620 | 6,861 |
| Public Charges for Services | 30,299 | 15,950 | - | 46,249 | 39,131 |
| Investment Income | 5,108 | - | - | 5,108 | 5,227 |
| Total Revenues | <u>738,382</u> | <u>15,950</u> | <u>-</u> | <u>754,332</u> | <u>735,207</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | 113,193 | - | 1,357 | 114,550 | 125,984 |
| Public Safety | 373,083 | - | - | 373,083 | 363,608 |
| Public Works | 219,341 | 10,395 | - | 229,736 | 232,935 |
| Recreation | 1,683 | - | - | 1,683 | 5,422 |
| Total Expenditures | <u>707,300</u> | <u>10,395</u> | <u>1,357</u> | <u>719,052</u> | <u>727,949</u> |
| EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES | 31,082 | 5,555 | (1,357) | 35,280 | 7,258 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer in | 27,411 | - | 20,000 | 47,411 | 47,300 |
| Transfer out | <u>(20,000)</u> | <u>(1,625)</u> | <u>-</u> | <u>(21,625)</u> | <u>(21,650)</u> |
| Total Other Financing Sources (Uses) | <u>7,411</u> | <u>(1,625)</u> | <u>20,000</u> | <u>25,786</u> | <u>25,650</u> |
| NET CHANGE IN FUND BALANCES | 38,493 | 3,930 | 18,643 | 61,066 | 32,908 |
| Fund Balances - Beginning of Year | <u>313,138</u> | <u>7,609</u> | <u>59,970</u> | <u>380,717</u> | <u>347,809</u> |
| FUND BALANCES - END OF YEAR | <u>\$ 351,631</u> | <u>\$ 11,539</u> | <u>\$ 78,613</u> | <u>\$ 441,783</u> | <u>\$ 380,717</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF GREENWOOD, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES
YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE DATA FOR THE YEAR ENDED DECEMBER 31, 2011)**

| | 2012 | 2011 | | | | | | | | |
|--|-------------------|-------------------|---|------------|--|--|----------------------|-----------------|---------|---------|
| NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS | \$ 61,066 | \$ 32,908 | | | | | | | | |
| <p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:</p> <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 50%;">Capital Outlays Reported in Governmental Fund</td> <td style="width: 10%; text-align: right;">\$ 131,567</td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td>Depreciation Expense</td> <td style="text-align: right;"><u>(16,255)</u></td> <td style="text-align: right;">115,312</td> <td style="text-align: right;">113,253</td> </tr> </table> <p>Receivables not currently available are reported as deferred revenue in the fund financial statements, but are recognized as revenue when earned in the government-wide statements.</p> | | | Capital Outlays Reported in Governmental Fund | \$ 131,567 | | | Depreciation Expense | <u>(16,255)</u> | 115,312 | 113,253 |
| Capital Outlays Reported in Governmental Fund | \$ 131,567 | | | | | | | | | |
| Depreciation Expense | <u>(16,255)</u> | 115,312 | 113,253 | | | | | | | |
| | 4,333 | 5,191 | | | | | | | | |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES | \$ 180,711 | \$ 151,352 | | | | | | | | |

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**CITY OF GREENWOOD, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2012
(WITH COMPARATIVE DATA AS OF DECEMBER 31, 2011)**

| | Business-Type Activities - Enterprise Funds | | | |
|--------------------------------|---|------------------------------|-------------------|-------------------|
| | Sewer Enterprise Fund | Marina Enterprise Fund | Totals | |
| | | | 2012 | 2011 |
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and Cash Equivalents | \$ 395,855 | \$ 25,853 | \$ 421,708 | \$ 379,969 |
| Customer Accounts Receivable | 34,340 | - | 34,340 | 29,554 |
| Prepaid Items | 1,448 | 343 | 1,791 | 2,611 |
| Total Current Assets | <u>431,643</u> | <u>26,196</u> | <u>457,839</u> | <u>412,134</u> |
| Noncurrent Assets: | | | | |
| Capital Assets: | | | | |
| Plant in Service | 1,203,245 | 47,727 | 1,250,972 | 1,250,972 |
| Less: Accumulated Depreciation | <u>(852,989)</u> | <u>(36,775)</u> | <u>(889,764)</u> | <u>(860,033)</u> |
| Total Capital Assets | <u>350,256</u> | <u>10,952</u> | <u>361,208</u> | <u>390,939</u> |
| Total Assets | 781,899 | 37,148 | 819,047 | 803,073 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | <u>2,242</u> | <u>-</u> | <u>2,242</u> | <u>4,704</u> |
| NET POSITION | | | | |
| Invested in Capital Assets | 350,256 | 10,952 | 361,208 | 390,939 |
| Unrestricted | <u>429,401</u> | <u>26,196</u> | <u>455,597</u> | <u>407,430</u> |
| Total Net Position | <u>\$ 779,657</u> | <u>\$ 37,148</u> | <u>\$ 816,805</u> | <u>\$ 798,369</u> |

See accompanying Notes to Basic Financial Statements.

CITY OF GREENWOOD, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE DATA FOR THE YEAR ENDED DECEMBER 31, 2011)

| | Business-Type Activities - Enterprise Funds | | | |
|---------------------------------------|---|------------------------------|-------------------|-------------------|
| | Sewer Enterprise Fund | Marina Enterprise Fund | Totals | |
| | | | 2012 | 2011 |
| OPERATING REVENUES | | | | |
| Charges for Service | \$ 110,392 | \$ 27,655 | \$ 138,047 | \$ 131,948 |
| Special Assessments | 1,986 | - | 1,986 | 1,639 |
| Total Operating Revenues | <u>112,378</u> | <u>27,655</u> | <u>140,033</u> | <u>133,587</u> |
| OPERATING EXPENSES | | | | |
| Operations and Maintenance | 56,303 | 9,777 | 66,080 | 168,600 |
| Depreciation | 27,318 | 2,413 | 29,731 | 29,731 |
| Total Operating Expenses | <u>83,621</u> | <u>12,190</u> | <u>95,811</u> | <u>198,331</u> |
| OPERATING INCOME (LOSS) | 28,757 | 15,465 | 44,222 | (64,744) |
| NONOPERATING REVENUE | | | | |
| Intergovernmental Revenue | - | - | - | 33,690 |
| INCOME (LOSS) BEFORE TRANSFERS | 28,757 | 15,465 | 44,222 | (31,054) |
| Transfers Out | <u>(10,866)</u> | <u>(14,920)</u> | <u>(25,786)</u> | <u>(25,650)</u> |
| CHANGE IN NET POSITION | 17,891 | 545 | 18,436 | (56,704) |
| Net Position - Beginning of Year | <u>761,766</u> | <u>36,603</u> | <u>798,369</u> | <u>855,073</u> |
| NET POSITION - END OF YEAR | <u>\$ 779,657</u> | <u>\$ 37,148</u> | <u>\$ 816,805</u> | <u>\$ 798,369</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF GREENWOOD, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE DATA AS OF DECEMBER 31, 2011)**

| | Business-Type Activities - Proprietary Funds | | | |
|--|--|------------------------------|-------------------|--------------------|
| | Sewer Enterprise Fund | Marina Enterprise Fund | Totals | |
| | | | 2012 | 2011 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash Received from Customers | \$ 107,592 | \$ 27,655 | \$ 135,247 | \$ 135,165 |
| Cash Paid to Suppliers for Goods and Services | (58,366) | (9,356) | (67,722) | (171,977) |
| Net Cash Provided (Used) by Operating Activities | 49,226 | 18,299 | 67,525 | (36,812) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Grant from Other Local Government | - | - | - | 33,690 |
| Transfer Out | (10,866) | (14,920) | (25,786) | (25,650) |
| Net Cash Provided (Used) for Noncapital Financing Activities | (10,866) | (14,920) | (25,786) | 8,040 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 38,360 | 3,379 | 41,739 | (28,772) |
| Cash and Cash Equivalents - Beginning of Year | 357,495 | 22,474 | 379,969 | 408,741 |
| CASH AND CASH EQUIVALENTS - END OF YEAR | <u>\$ 395,855</u> | <u>\$ 25,853</u> | <u>\$ 421,708</u> | <u>\$ 379,969</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | | | | |
| Operating Income (Loss) | \$ 28,757 | \$ 15,465 | \$ 44,222 | \$ (64,744) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation Expense | 27,318 | 2,413 | 29,731 | 29,731 |
| Changes in Asset and Liability Accounts: | | | | |
| (Increase) Decrease in Accounts Receivable | (4,786) | - | (4,786) | 1,578 |
| (Increase) Decrease in Prepaid Items | 399 | 421 | 820 | (820) |
| Increase in Accounts Payable | (2,462) | - | (2,462) | (2,557) |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 49,226</u> | <u>\$ 18,299</u> | <u>\$ 67,525</u> | <u>\$ (36,812)</u> |

See accompanying Notes to Basic Financial Statements.

CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City have been prepared in conformity with U.S. generally accepted accounting principles as applied to governmental units by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies:

A. FINANCIAL REPORTING ENTITY

As required by U.S. generally accepted accounting principles, the financial statements of the reporting entity include all funds, departments, agencies, boards, commissions, and other organizations over which City officials exercise oversight responsibility.

Component units are legally separate entities for which the City (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the Primary Government misleading. The criteria used to determine if the Primary Government is financially accountable for a component unit include whether or not the Primary Government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the City.

The City contracts for administrative services, public works, repairs and maintenance, office space, use of office equipment, and other operational services from a neighboring city.

B. BASIC FINANCIAL STATEMENTS

1. Government-Wide Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the primary government. These statements include the financial activities of the overall City government, except for fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's enterprise funds and various other functions of government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BASIC FINANCIAL STATEMENTS (CONTINUED)

1. Government-Wide Statements (Continued)

In the government-wide statement of net position, both the governmental and business-type activities columns: (a) are presented on a consolidated basis by column; and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets, receivables, deferred outflows of resources as well as long-term debt and obligations and deferred inflows of resources. The City's net position is reported in three parts: (1) invested in capital assets, net of related debt; (2) restricted net position; and (3) unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of a given program or function is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program or function. Program revenues include: 1) charges to customers or applicant who purchase, use, or directly benefit from goods, services, or privileges provided by a given program or function, and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenue items not properly included among program revenues are reported instead as general revenues.

The government-wide statements are reported using the economic resources (cost of service) measurement focus and the accrual basis of accounting. The economic measurement focus means all assets, deferred outflow of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included on the statement of net position and the operating statements present increases (revenues) and decrease (expenses) in net position. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from non-exchange transactions should be recognized in accordance with the requires of section NSO.

2. Fund Financial Statements

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City uses funds to report on its financial position and the results of its operations. The City segregates transactions related to certain government functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Government resources are allocated to and accounted for in individual funds based upon the purposes for which resources are to be spent and the means by which spending activities are controlled.

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BASIC FINANCIAL STATEMENTS (CONTINUED)

2. Fund Financial Statements (Continued)

Separate fund financial statements are provided for Governmental and Proprietary funds. Major individual governmental and proprietary funds are reported in separate columns in the fund financial statements. Aggregated information for the remaining non-major governmental and proprietary funds is reported in a single column in the respective fund financial statements. A fund is classified as a major fund if it is the primary operating fund of the City (General Fund) or meets certain criteria related to its assets, liabilities, revenues, and expenditures/expenses.

The City reports the following major governmental funds:

General Fund

The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Storm Water

This special revenue fund records all revenues and expenditures related to storm water maintenance. The committed revenue source for this fund is fees collected for storm water charges.

Bridge Fund

This capital project fund records all revenues and expenditures related to bridge maintenance.

The City reports the following major proprietary funds:

Sewer Fund

The sewer fund accounts for customer sewer service charges that are used to finance sewer operating expenses and other purposes as approved by the City Council.

Marina Fund

The marina fund accounts for customer service charges that are used to finance the marina's operating expenses and other purposes as approved by the City Council.

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Proprietary funds (enterprise funds) are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises, where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that determination of net income (revenues less expenses) is appropriate or useful for financial management, capital maintenance, public policy or other purposes.

Measurement focus refers to what is being measured; basis of accounting refers to when revenues, expenditures, expenses, transfers, assets, deferred outflows of resources, liabilities, and deferred inflows of resources are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources (cost of service) measurement focus and the accrual basis of accounting. The economic measurement focus means all assets and liabilities (whether current or noncurrent) are included on the statement of net position and the operating statements present increases (revenues) and decrease (expenses) in net total position.

Governmental fund financial statements are reported using current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are susceptible to accrual. Susceptible to accrual occurs when revenues become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues to be available if they are collected within 60 days after the end of the current period. Major revenues that are susceptible to accrual include property taxes, special assessments, intergovernmental revenues, charges for services and investment income. Revenue sources not susceptible to accrual are recorded only when received because they are not measurable until collected. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures for principal and interest on general long-term debt, and expenditures related to compensated absences are recorded only when payment is made.

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

All proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's Sewer and Marina Funds are charges to customers for sales and services. Operating expenses for these funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. BUDGETS

A plan of financial operation for the City is established in the budget adopted by the City Council. The budget outlines proposed expenditures and the means of financing them. Budgeted amounts shown in the accompanying financial statements are as originally adopted and subsequently amended. Budgeted expenditure appropriations lapse at year-end. Individual line items within the budget may be overspent but the total budget can not be changed unless approved by the City Council.

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for the General Fund.

E. CASH AND INVESTMENTS

Cash and investment balances from all funds are pooled and invested to the extent available in investments authorized by Minnesota Statutes. Earnings from investments are allocated to individual funds on the basis of the fund's equity in the cash and investment pool.

The City provides temporary advances to funds that have insufficient cash balances by means of an advance from another fund shown as interfund receivables in the advancing fund in the governmental fund financial statements, and an interfund payable in the fund with the deficit, until adequate resources are received.

Investments are stated at fair value as of the balance sheet date. Interest earnings are accrued at the balance sheet date.

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. CASH AND INVESTMENTS (CONTINUED)

For purposes of the statement of cash flows the Proprietary Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All of the cash and investments allocated to the proprietary fund types have original maturities of 90 days or less. Therefore, the entire balance in such fund types is considered cash equivalents.

F. PROPERTY TAX REVENUE RECOGNITION

The City Council annually adopts a tax levy and certifies it to the County in December (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the City, the local School District and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the City on or before July 15 and December 15 of the same year. Delinquent collections for November and December are received the following January. The City has no ability to enforce payment of property taxes by property owners. The County possesses this authority.

Within the governmental fund financial statements, the City recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes and State credits received by the City in July, December and the following January are recognized as revenue for the current year. Taxes and credits not received at the year-end are classified as delinquent and due from County taxes receivable. The portion of delinquent taxes not collected by the City in January is fully offset by deferred revenue because it is not available to finance current expenditures. Deferred revenue in governmental activities is susceptible to full accrual on the government-wide statements.

The City's property tax revenue includes payments from the Metropolitan Revenue Distribution (Fiscal Disparities Formula) per *Minnesota Statute 473F*. This statute provides a means of spreading a portion of the taxable valuation of commercial/industrial real property to various taxing authorities within the defined metropolitan area. The valuation "shared" is a portion of commercial/industrial property valuation growth since 1971. Property taxes paid to the City through this formula for 2012 totaled \$3,850. Receipt of property taxes from this "fiscal disparities pool" does not increase or decrease total tax revenue.

**CITY OF GREENWOOD, MINNESOTA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. CAPITAL ASSETS

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. Upon implementation of GASB No. 34, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. The City elected to report infrastructure assets prospectively, effective January 1, 2004.

Capital assets acquired or constructed by governmental funds are recorded as expenditures in these funds. These capital assets are not capitalized in individual governmental funds but rather are reported only in the government-wide financial statements. Capital assets of proprietary funds are recorded at cost in their respective funds. Depreciation of capital assets is recorded as an allocated expense in the statement of activities for government-wide financial statements, with capital assets reported net of accumulated depreciation.

Depreciation has been provided over the estimated useful lives of the assets using the straight-line method. Estimated useful lives of such assets are:

| Assets | Estimated Useful Life |
|---------------------------------|--------------------------|
| Structures | 40 Years |
| General Plant | 5 Years |
| Collection System | 50 Years |
| Collection System Pumping Plant | 20 Years |
| Docks | 20 Years |
| Road Rehabilitation | 12 Years |

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. LONG-TERM OBLIGATIONS

In the entity-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issue costs, if material, are reported as deferred charges and amortized over the term of the related debt using the straight-line method.

In the governmental fund financial statements, bond premiums and discounts, as well as bond issue costs are recognized during the current period. The face amount of the debt issue is reported as an other financing source. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issue costs are reported as debt service expenditures.

I. NET POSITION

Net position represent the difference between assets and liabilities in the government-wide financial statements and are classified into three components:

- a) Invested in capital assets, net of related debt – This component consists of capital assets net of accumulated depreciation and reduced by the amount of outstanding balance of bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b) Restricted net position – Net position with constraints placed on the use either by 1) external groups such as creditors, grantors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation are reflected in this component.
- c) Unrestricted net position – All other assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

J. FUND BALANCE

In the fund financial statements, governmental funds report fund balances in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable – portions of fund balance related to prepaids, inventories, long-term receivables, and corpus on any permanent fund.

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. FUND BALANCE (CONTINUED)

Restricted – funds are constrained from outside parties (statute, grantors, bond agreements, etc).

Committed – funds are established and modified by a resolution approved by the City Council.

Assigned – consists of internally imposed constraints approved by the City Council

Unassigned – is the residual classification for the General Fund and also reflects negative residual amounts in other funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the City's policy to use restricted first, then unrestricted fund balance.

When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the City's policy to use committed first, then assigned, and finally unassigned amounts.

The City formally adopted a fund balance policy for the General Fund. The policy establishes a year-end target fund balance range of 35% - 50% of the annual operating budget.

K. INTERFUND TRANSACTIONS

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

L. COMPARATIVE DATA

Comparative data for the prior year has been presented only for certain sections of the accompanying financial statements in order to provide an understanding of the changes in the City's financial position and operations.

NOTE 2 DEPOSITS

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and the balance sheet as "Cash and Investments." In accordance with Minnesota Statutes, the City maintains deposits at financial institutions which are authorized by the City Council.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits. Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

The carrying value and bank balance of the City's deposits in banks at December 31, 2012 were \$889,731 and \$895,003, respectively, and were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

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**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|----------------------|-------------|-----------|-------------------|
| Governmental Activities: | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 43,642 | \$ - | \$ - | \$ 43,642 |
| Capital Assets Being Depreciated: | | | | |
| Tennis Courts | 25,970 | - | - | 25,970 |
| Road Improvements | 449,691 | 131,567 | - | 581,258 |
| Civil Defense Siren | 21,484 | - | - | 21,484 |
| Total Capital Assets Being Depreciated | 497,145 | 131,567 | - | 628,712 |
| Less Accumulated Depreciation: | | | | |
| Tennis Courts | 17,528 | 649 | - | 18,177 |
| Road Improvements | 28,344 | 14,532 | - | 42,876 |
| Civil Defense Siren | 4,296 | 1,074 | - | 5,370 |
| Total Accumulated Depreciation | 50,168 | 16,255 | - | 66,423 |
| Total Capital Assets Being Depreciated, Net | 446,977 | 115,312 | - | 562,289 |
| Governmental Activities Capital Assets, Net of Depreciation | \$ 490,619 | \$ 115,312 | \$ - | \$ 605,931 |
| Business-Type Activities: | | | | |
| Capital Assets Being Depreciated: | | | | |
| Collection System | \$ 1,108,783 | \$ - | \$ - | \$ 1,108,783 |
| Collection System Pumping | 93,057 | - | - | 93,057 |
| Docks | 47,727 | - | - | 47,727 |
| Administrative and General Assets | 1,405 | - | - | 1,405 |
| Total Capital Assets Being Depreciated | 1,250,972 | - | - | 1,250,972 |
| Less: Accumulated Depreciation | 860,033 | 29,731 | - | 889,764 |
| Net Capital Assets - Sewer | \$ 390,939 | \$ (29,731) | \$ - | \$ 361,208 |

**CITY OF GREENWOOD, MINNESOTA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2012**

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to the City functions as follows:

Governmental Activities:

| | | |
|--|----|--------|
| Recreation | \$ | 649 |
| Public Works | | 14,532 |
| Public Safety | | 1,074 |
| Total Depreciation - Governmental Activities | | 16,255 |

Business-Type Activities:

| | | |
|---|----|--------|
| Sewer | \$ | 27,318 |
| Marina | | 2,413 |
| Total Depreciation - Business-Type Activities | | 29,731 |

NOTE 4 JOINT VENTURES

The City of Greenwood and the cities of Deephaven, Excelsior, Shorewood, and Tonka Bay entered into a joint powers agreement to provide fire protection, medical response, police services, and educational and recreational activities for its members.

Fire Services – The City participates in a joint powers agreement with the cities of Deephaven, Excelsior, Shorewood, and Tonka Bay, which created an entity called the Excelsior Fire District (the District). The City is billed for services based on a formula that determines its share of the total expenditures. The governing body is made up of council members from each member city. Local representatives are appointed by the respective municipal boards. The governing body has the authority to adopt its own budget, subject to approval by the councils of the member cities, and control the financial affairs of the District. The City made payments totaling \$126,444 to the District for 2012. The City believes that the District will continue to provide services in the future at similar rates. The City accounts for its share of the operations in the general fund. Separate financial statements can be obtained by writing the Excelsior Fire District, 339 3rd Street, Excelsior, MN 55331.

Law Enforcement Services – The City participates in a joint powers agreement with the cities of Excelsior, Shorewood, and Tonka Bay, which establishes the South Lake Minnetonka Police Department (the Department) for the purpose of providing police protection within the four communities. The agreement creates a coordinating committee, comprised of the mayors of each participating community, as the governing body, which meets quarterly. Each year, the coordinating committee adopts the operating budget, which is approved by all participating cities. The cost of the budget is divided between the participating cities based upon the formula per the joint powers agreement. The City made payments totaling \$217,987 to the Department in 2012.

**CITY OF GREENWOOD, MINNESOTA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2012**

NOTE 4 JOINT VENTURES (CONTINUED)

Law Enforcement Services – (Continued)

Any budget shortfall is made up first from Department reserves, with any excess shortfall assessed to each participating community according to the formula. The City believes that the Department will continue to provide services in the future at similar rates. The City accounts for its share of the operations in the general fund. Separate financial statements can be obtained by writing the South Lake Minnetonka Police Department, 5755 Country Club Road, Shorewood, MN 55331.

Community Center – The City participates in a joint venture with the cities of Excelsior, Deephaven, Shorewood, and Tonka Bay, which establishes the Southshore Community Center to provide residents educational and recreational activities. The member cities have leased the community center to the City of Shorewood at a rate of \$1 per year. The lease term is from July 1, 2009 through December 31, 2012. As of December 31, 2012 a new lease agreement is under negotiation.

Lake Minnetonka Communications Commission – The City participates in a Joint Powers Agreement (JPA) which created the Lake Minnetonka Communications Commission (LMCC) to oversee the cable operator franchise agreement with Mediacom. The JPA participants in 2012 were the cities of Deephaven, Excelsior, Greenwood, Independence, Long Lake, Loretto, Maple Plain, Medina, Minnetonka Beach, Minnetrista, Mound, Orono, Shorewood, Spring Park, St. Bonifacius, Tonka Bay, Victoria, and Woodland. LMCC funding is through subscribers to Mediacom, so the City's budget does not include any revenues or expenditures related to the LMCC.

NOTE 5 INTERFUND TRANSFERS

Individual fund transfers for fiscal year 2012 are as follows:

| | Transfer In | Transfer Out |
|-------------------------|----------------|-----------------|
| Governmental Activity: | | |
| General Fund | \$ 27,411 | \$ 20,000 |
| Stormwater | - | 1,625 |
| Bridge Fund | 20,000 | - |
| Business-Type Activity: | | |
| Sewer | - | 10,866 |
| Marina | - | 14,920 |
| | \$ 47,411 | \$ 47,411 |

During 2012, the City made routine interfund transfers to allocate financial resources.

NOTE 6 RISK MANAGEMENT

**CITY OF GREENWOOD, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2012**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. There have been no significant reductions in insurance coverage during 2012 and settlements have not exceeded insurance coverage for any of the past three fiscal years.

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**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON INFORMATION**

DRAFT

**CITY OF GREENWOOD, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2012**

| | <u>Original and Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|-------------------------------------|--------------------------------------|---------------------------|---------------------------------------|
| REVENUES | | | |
| Taxes: | | | |
| General Property Tax | \$ 644,719 | \$ 629,410 | \$ (15,309) |
| General Property Tax Delinquent | - | 7,015 | 7,015 |
| Fiscal Disparities | - | 3,850 | 3,850 |
| Surcharge Revenue | - | 71 | 71 |
| Total Taxes | <u>644,719</u> | <u>640,346</u> | <u>(4,373)</u> |
| Intergovernmental: | | | |
| Local Transportation Aid Payments | - | 1,377 | 1,377 |
| Other Local Aid Payments | - | 2,608 | 2,608 |
| Total Intergovernmental Revenues | <u>-</u> | <u>3,985</u> | <u>3,985</u> |
| Licenses and Permits: | | | |
| Liquor and Malt Beverage Licenses | 3,000 | 5,950 | 2,950 |
| Animal Licenses | 200 | 425 | 225 |
| Other Miscellaneous Licenses | 3,400 | 4,565 | 1,165 |
| Building Permits | <u>17,000</u> | <u>40,084</u> | <u>23,084</u> |
| Total Licenses and Permits | <u>23,600</u> | <u>51,024</u> | <u>27,424</u> |
| Fines and Forfeits: | | | |
| Court Penalties and Costs | 4,500 | 7,620 | 3,120 |
| Public Charges for Services: | | | |
| Zoning and Subdivisions | 500 | 4,000 | 3,500 |
| Recycling Fees | 18,819 | 19,154 | 335 |
| False Alarm Fees | - | - | - |
| Load Limit Fees | 2,000 | 5,796 | 3,796 |
| Miscellaneous Other | <u>-</u> | <u>1,349</u> | <u>1,349</u> |
| Total Charges for Services | <u>21,319</u> | <u>30,299</u> | <u>8,980</u> |
| Investment Income | <u>6,000</u> | <u>5,108</u> | <u>(892)</u> |
| Total Revenues | <u>700,138</u> | <u>738,382</u> | <u>38,244</u> |

CITY OF GREENWOOD, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND
YEAR ENDED DECEMBER 31, 2012

| | Original and Final Budget | Actual Amounts | Variance with Final Budget |
|---------------------------------------|------------------------------|-------------------|-------------------------------|
| EXPENDITURES | | | |
| General Government: | | | |
| Council | \$ 15,060 | \$ 15,208 | \$ 148 |
| Administration | 50,507 | 49,604 | (903) |
| Elections | 3,150 | 3,318 | 168 |
| Legal Counseling | 16,000 | 10,891 | (5,109) |
| Assessment of Property | 14,120 | 14,143 | 23 |
| Independent Auditing | 9,300 | 9,300 | - |
| Miscellaneous | 12,664 | 10,280 | (2,384) |
| Total General Government | 120,801 | 112,744 | (8,057) |
| Public Safety: | | | |
| Law Enforcement Contract | 217,988 | 217,987 | (1) |
| Other Public Safety | 1,000 | - | (1,000) |
| Fire Contract | 126,444 | 126,444 | - |
| Zoning Contract | 3,200 | 3,148 | (52) |
| Building Inspection | 8,700 | 25,504 | 16,804 |
| Total Public Safety | 357,332 | 373,083 | 15,751 |
| Public Works: | | | |
| Engineering | 1,200 | 1,162 | (38) |
| Street Maintenance | 36,300 | 50,792 | 14,492 |
| Road Improvements | 130,000 | 131,567 | 1,567 |
| Garbage | 2,900 | 2,471 | (429) |
| Recycling | 18,820 | 17,581 | (1,239) |
| Tree and Brush Control | 13,000 | 15,768 | 2,768 |
| Total Public Works | 202,220 | 219,341 | 17,121 |
| Recreation: | | | |
| Parks | 1,750 | 1,683 | (67) |
| Total Parks and Recreation | 1,750 | 1,683 | (67) |
| Other: | | | |
| Contingency | 25,446 | 449 | (24,997) |
| Total Expenditures | 707,549 | 707,300 | (249) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers In | 27,411 | 27,411 | - |
| Transfers Out | (20,000) | (20,000) | - |
| Total Other Financing Sources (Uses) | 7,411 | 7,411 | - |
| NET CHANGE IN FUND BALANCE | \$ - | 38,493 | \$ 38,493 |
| Fund Balance - Beginning of Year | | 313,138 | |
| FUND BALANCE - END OF YEAR | | \$ 351,631 | |

**CITY OF GREENWOOD, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2012**

BUDGETARY INFORMATION

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to September 1, the Administrative Committee submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted in the Council chambers at City Hall to obtain taxpayer comments, and the final budget is adopted and the tax levy certified.
3. The Administrative Committee is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Reported budget amounts are as originally adopted.
4. The City has legally adopted budgets for the General Fund. Formal budgetary integration is not employed for the special revenue, enterprise, capital projects and debt service funds. Expenditures may not legally exceed budgeted appropriations at the total fund level. Monitoring of budgets is maintained at the expenditure category level (i.e., personal services, supplies, capital outlay, etc.) within each program. All amounts over budget have been approved by the City Council through the disbursement process. The City is not legally required to adopt an annual budget for the Capital Projects or Debt Service funds, or Special Revenue funds.
5. Budgets for the General Fund is adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the City Council. All annual appropriations lapse at fiscal year-end.
6. General Fund expenditures of \$713,682 exceeded budgeted amounts of \$707,549 by \$6,133. These expenditures in excess of budget were funded by greater than anticipated revenues in the General Fund.

OTHER REQUIRED REPORTS

DRAFT

REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor
Members of the City Council and Citizens
City of Greenwood, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Greenwood, Minnesota, as of December 31, 2012 and have issued our report thereon dated February 25, 2013.

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions* covers seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Greenwood, Minnesota failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City of Greenwood, Minnesota's noncompliance with the above-referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
February 25, 2013



Agenda Item: Excelsior Blvd. Watermain Project ...
Consider: Resolution 12-13 Declaring Adequacy / Insufficiency of Petition and
Ordering Preparation of Engineering Report
Consider: Greenwood / Excelsior Agreement for Watermain Expansion
Consider: Greenwood / Excelsior Agreement for Water Services

Summary: On 06-13-12 the city received a petition from several residents between 21380 and 21170 Excelsior Blvd. requesting to hook up to the Excelsior city water system as part of the upcoming Met Council Environmental Services (MCES) sanitary sewer forcemain project. As a result of the petition the city council ordered a feasibility report prepared by the city engineer for a watermain project to the petition zone (Option 1). The city has received a 2nd petition dated 03-15-13 from the next 6 properties along Excelsior Blvd. (21150 and 21030 Excelsior Blvd.). The "stopping point" is the Creamer property at 21020 Excelsior Blvd. (see the attached email). The attached timeline has been adjusted to act on the petition / order feasibility report, post public notices, hold the public hearing, etc. for the new petition. The goal is to get both petition zones in sync before assessment hearings are set. As was done with the 1st petition, the city attorney has reviewed the 2nd petition and drafted the attached memo for the council's consideration. Also attached are drafts of resolutions declaring adequacy and insufficiency of the petition for the council's consideration.

In addition, in order for the watermain project to continue, the cities of Greenwood and Excelsior need to approve two agreements -- one for water service *expansion*, and one for ongoing water *services* for existing and new Greenwood customers of Excelsior water. At the 03-06-13 meeting the Greenwood council approved the drafts of the agreements and authorized the mayor and city attorney to finalize the agreements with the city of Excelsior. The mayor and city attorney met with Excelsior's mayor and city attorney on 03-21-13. At that meeting it was learned that the city of Excelsior prefers to continue with the status quo and have no written ongoing water *service* agreement. Since this was a substantive change and the Met Council timeline is urgent, the city council held a special emergency meeting on 03-22-13. At that meeting the city council discussed the benefits to Excelsior of the watermain expansion project, agreed that it was reasonable to require a written agreement between the two cities for water services, and decided that the agreement should include a cap on the surcharge percentages for out-of-town customers. The council authorized Mayor Kind and Councilman Cook to draft a memo and send it to the Excelsior city council. A copy of the memo is attached. The council also decided to send a quorum of the city council to Excelsior's 04-01-13 city council meeting to answer questions and build consensus for the project. The quorum will report back to the full council at the 04-03-13 council meeting. If the water *expansion* and water *service* agreements are approved by the Excelsior city council, hard copies will be available at the 04-03-13 council meeting.

Council Action: Required. Potential motions ...

1. I move the council approves resolution 12-13 declaring **adequacy** of the petition and ordering preparation of an engineering feasibility report. I further move the council authorizes the city clerk to publish a copy of the resolution in the Sun-Sailor to start the 30-day appeal clock.
2. I move the council approves resolution 12-13 declaring **insufficiency** of the petition.
3. I move the council approves the Greenwood / Excelsior Agreement for Water Service **Expansion** as presented and authorizes the mayor and city clerk to sign the agreement.
4. I move the council approves the Greenwood / Excelsior Agreement for Water **Services** as presented and authorizes the mayor and city clerk to sign the agreement.
5. Other motions ???

From: "Gus Karpas" <guskarpas@mchsi.com>
Subject: FW: Potential extensiion of watermain along Excelsior Blvd. - March 8, 2013 Correspondence
Date: March 11, 2013 8:22:06 AM CDT
To: "'Debra Kind'" <dkind100@gmail.com>

We are done.

From: Roger Creamer [mailto:rajycream@chrcom.net]
Sent: Saturday, March 09, 2013 3:03 PM
To: guskarpas@mchsi.com
Subject: Potential extensiion of watermain along Excelsior Blvd. - March 8, 2013 Correspondence

Mr. Karpas,

Thank you for your letter asking our response to the proposed watermain along Excelsior Blvd. We live at 21020 Excelsior Blvd. We do not want this. We are retired and do not want to add a \$15,000 plus watermain fees to our budget at this time.

The last time we considered this was 2001. It was proposed by Mr. Miles Canning. We contributed to a feasibility study from William R. Engelhardt Associates, Inc. Chaska, MN. They did an excellent job. But the cost of \$30,000 per resident, and being responsible for maintenance in the event of a watermain break, did not make economic sense at that time either.

Having a well has some disadvantages, but we can live with them for now.

Sincerely,
Roger Creamer

Petition For Installation of Watermain (100 percent of property owners)

Greenwood, Minnesota March 15, 2013

To the City Council of Greenwood, Minnesota:

We, all owners of real property abutting on Excelsior Boulevard, between the west line of 21150 Excelsior Boulevard and the east line of 21030 Excelsior Boulevard hereby petition that such street be improved by installing a watermain of up to 8 inches in diameter pursuant to Minnesota Statutes, Chapter 429, and that the city assess the additional cost of the improvement* against our property described below and hereby agree to pay the entire cost as apportioned by the city.

| | Signature(s) of Owner(s) | Address of Property |
|-----|--------------------------|-----------------------|
| 1. | <i>[Signature]</i> | 21150 Excelsior Blvd |
| 2. | <i>Shannon Richter</i> | 21150 Excelsior Blvd |
| 3. | <i>[Signature]</i> | 21120 Excelsior Blvd |
| 4. | <i>[Signature]</i> | 21120 Excelsior Blvd |
| 5. | <i>Miles Canning</i> | 21100 Excelsior Blvd |
| 6. | <i>[Signature]</i> | 21100 Excelsior Blvd |
| 7. | <i>[Signature]</i> | 21080 Excelsior Blvd |
| 8. | <i>[Signature]</i> | 21080 Excelsior Blvd |
| 9. | <i>[Signature]</i> | 5600 Maple Heights Rd |
| 10. | <i>[Signature]</i> | 5600 Maple Heights Rd |
| 11. | <i>[Signature]</i> | 21030 Excelsior Blvd |
| 12. | <i>Curtis Overbeck</i> | 21030 Excelsior Blvd |
| 13. | | |
| 14. | | |
| 15. | | |
| 16. | | |
| 17. | | |
| 18. | | |
| 19. | | |
| 20. | | |

Examined, checked, and found to be in proper form and to be signed by the required number of owners of property affected by the making of the improvement petitioned for.

Greenwood City Clerk, Gus E. Karpas

Date

* The cost of the improvement will be determined by the city engineer and set out in the project feasibility study, yet to be done, but is approximately \$11,300 per lot abutting Excelsior Boulevard. The city council has authority to elect to allow the Special Assessments to be paid in installments over a period of years, exact terms are to be determined. In addition to the watermain Special Assessment cost, property owners can expect to incur additional related expenses, including but not limited to lateral service connection costs linking the house to the watermain stub, Excelsior water connection fee (approximately \$2000), and cost of a water meter (approximately \$329), plus ongoing water service fees paid to Excelsior.

Petition For Installation of Watermain (100 percent of property owners)

Greenwood, Minnesota March 15, 2013

To the City Council of Greenwood, Minnesota:

We, all owners of real property abutting on Excelsior Boulevard, between the west line of 21150 Excelsior Boulevard and the east line of 21030 Excelsior Boulevard hereby petition that such street be improved by installing a watermain of up to 8 inches in diameter pursuant to Minnesota Statutes, Chapter 429, and that the city assess the additional cost of the improvement* against our property described below and hereby agree to pay the entire cost as apportioned by the city.

| | Signature(s) of Owner(s) | Address of Property |
|-----|--------------------------|-----------------------|
| 1. | <i>[Signature]</i> | 21150 Excelsior Blvd |
| 2. | <i>Shannon Richter</i> | 21150 Excelsior Blvd |
| 3. | <i>[Signature]</i> | 21120 Excelsior Blvd |
| 4. | <i>[Signature]</i> | 21120 Excelsior Blvd |
| 5. | <i>Miles Canning</i> | 21100 Excelsior Blvd |
| 6. | <i>[Signature]</i> | 21100 Excelsior Blvd |
| 7. | <i>[Signature]</i> | 21080 Excelsior Blvd |
| 8. | <i>[Signature]</i> | 21080 Excelsior Blvd |
| 9. | <i>[Signature]</i> | 5600 Maple Heights Rd |
| 10. | <i>[Signature]</i> | 5600 Maple Heights Rd |
| 11. | <i>[Signature]</i> | 21030 Excelsior Blvd |
| 12. | <i>Curtis Overbeck</i> | 21030 Excelsior Blvd |
| 13. | | |
| 14. | | |
| 15. | | |
| 16. | | |
| 17. | | |
| 18. | | |
| 19. | | |
| 20. | | |

Examined, checked, and found to be in proper form and to be signed by the required number of owners of property affected by the making of the improvement petitioned for.

Greenwood City Clerk, Gus E. Karpas

Date

* The cost of the improvement will be determined by the city engineer and set out in the project feasibility study, yet to be done, but is approximately \$11,300 per lot abutting Excelsior Boulevard. The city council has authority to elect to allow the Special Assessments to be paid in installments over a period of years, exact terms are to be determined. In addition to the watermain Special Assessment cost, property owners can expect to incur additional related expenses, including but not limited to lateral service connection costs linking the house to the watermain stub, Excelsior water connection fee (approximately \$2000), and cost of a water meter (approximately \$329), plus ongoing water service fees paid to Excelsior.

KELLY LAW OFFICES

Established 1948

MARK W. KELLY
WILLIAM F. KELLY (1922-1995)

351 SECOND STREET
EXCELSIOR, MINNESOTA 55331

(952) 474-5977
FAX 474-9575

MEMORANDUM

Date: March 20, 2013

To: Mayor Kind and Council Members

From: Mark W. Kelly Attorney at Law

Re: Excelsior Boulevard Water Main SECOND (Lang) Petition

INTRODUCTION

In anticipation of the planned Met Council interceptor improvement project set for 2013, John W. Lang has circulated a Petition for Installation of Water Main (100 percent of property owners) as provide for under MN ST 429.031, Subd. 1f. The Petition seeks installation of eight (8) inch diameter water main between the west line of 21150 Excelsior Boulevard and the east line of 21030 Excelsior Blvd and that the city assess the additional cost of the improvement against the petitioner's properties. Because the Met Council project will excavate and rebuild Excelsior Boulevard, the simple extension thereof is possible, however no such extension can proceed without city council approval after a full report from the city engineer and a duly noticed and conducted public hearing.

These petitions are authorized under state statutes governing improvements to be paid for by special assessment (MN ST §429). Where improvements authorized by state statute are desired and will be assessed to the abutting property owners, the process stated in Chapter 429 must be followed. The alternative to use of a special assessment is for the city to use bonding or pay for the improvement through a budget expenditure and, as needed, a general levy increase. *

* NOTE: UPON A PETITION OF 100% OF THE ABUTTING PROPERTY OWNERS to construct an improvement and to assess the entire cost against their property, the council *may*, without a public hearing, adopt a resolution determining such fact and ordering the improvement.

Legal Adequacy Analysis

The first step in the Chapter 429 process is to determine the legal adequacy of the Petition. The 429 process must begin when a Petition is received containing the signatures of the owners of at least 35 percent in frontage of the property bordering the proposed improvements.

The Petition submitted employs a suggested format from the League of Minnesota Cities and is therefore appropriate. The Petition represents that the signatories comprise the owners of 100% of the frontage of real property abutting Excelsior Blvd between the west line of 21150 Excelsior Boulevard and the east line of 21030 Excelsior Blvd. A review of Hennepin County property tax records shows this stretch of Excelsior Boulevard is abutted by six (6) residential and zero (0) commercial properties. The Petition bears signatures of the co-owners of 6 out of the 6 properties or 100% of all abutting properties along this section of Excelsior Blvd. A review of Hennepin County Property Tax records for property owner names shows that the names of the petition signers match the county records except for 21080 Excelsior Boulevard. In reviewing the petition I observed two signatures, Jason and Molly Johnson, for 21080 Excelsior Blvd, however, Hennepin County records show Morton Lent to be the sole owner. I do not find Morton Lent's signature on the petition. I am advised, (but without conducting a title record search, do not know), that the property is under contract for deed from Morton Lent by Jason and Molly Johnson, owners of the neighboring property at 5600 Maple Heights Road, also petitioners hereon. While it is not a prerequisite to authorizing the petitioned improvement that 100% of the abutting property owners sign the petition, if the council would prefer 100% support, then inquiry should be made with the Johnsons seeking documentation of their contract for deed vendee interest and hence authority to petition for the improvement of 21080.

Legal Standard of Review

MN ST §429.035 mandates that when any petition for the making of any improvement in any statutory city..., however organized, for the cost of which special assessments may be, in whole or in part, levied therefor, is presented to the governing body of the municipality, the [city council] shall, by resolution, determine whether or not the petition has been signed by the required percentage of owners of property affected thereby, which by statute is not less than thirty-five percent (35%).

City Attorney Opinion.

With exception of the lack of certainty in the length of the water main improvement sought, (see above), which is a matter for the city council to consider (see below), and on which no opinion is hereby offered, I find:

- (1) the form of the petition legally acceptable;

(2) the signatures thereon match the names of the owners of record on file for the stated addresses found online at Hennepin County Property Tax Information, and are apparently valid and genuine; and

(3) provided the Johnson's demonstrate their vendee interest in 21080 Excelsior Boulevard, the signers represent more than the statutory requisite thirty-five percent (35%) and apparently 100% (6 of the 6) of the total abutting properties of the frontage of real property abutting the section of Excelsior Blvd from the west line of 21150 Excelsior Boulevard and the east line of 21030 Excelsior Blvd, Greenwood, Minnesota.

Given the foregoing, I believe the petition has been signed by the requisite statutory percentage of owners of property directly affected by the proposed improvement.

COUNCIL ACTION ITEM: By statute, the city council must determine whether the petition has been signed by the required percentage of owners of property affected thereby.

If the city council is satisfied it understands the scope of the requested project and that the petition has been signed by the required percentage of owners of property affected thereby, ***the council must*** adopt a Resolution Declaring the Adequacy of Petition and Ordering Preparation of (Engineering) Report. (see Resolution 1.1)

This resolution must be published in the official newspaper to begin the 30 day clock for filing an appeal. Any person directly affected by the resolution may challenge the council's determination (as to the legal sufficiency of the petition) in district court. The appeal must be made within 30 days and include a bond of \$250.

This resolution refers the matter to the city engineer for preparation of a report advising the council in a preliminary way as to whether the proposed improvement is necessary, cost effective, and feasible whether it should be made as proposed or in connection with some other improvement; the estimated cost of the improvement as recommended; and a description of the methodology used to calculate individual assessments for affected parcels.

Because the City Planning Commission has earlier determined that a proposed capital improvement adding water main in Excelsior Blvd complies with the city's comprehensive plan, as required by MN ST §462.356, and this petitioned improvement – an extension of same- is identical in character, no second review by the Planning Commission is needed hereon.

If the city council is not satisfied that the petition has been signed by the required percentage of owners of property affected thereby, ***the city council must*** adopt a Resolution Declaring the Petition Inadequate. (see Exhibit 1.1A) In that case the petitioners may then revise and resubmit the petition with added specificity. In that event, the foregoing review will be conducted again.

Feasibility Report Receipt and Call for Public Hearing on Improvement.

When the city engineer's report has been ordered and is available, the report must be presented to the council and the council must by resolution formally receive the report. (see Exhibit 2) Typically, that resolution will also call for a public hearing to be held thereon on a day, time and place certain. Per statute, the city clerk must cause notice thereof to be given by two publications in the newspaper of a notice stating the time and place of the hearing, the general nature of the improvement, the estimated cost, and the area proposed to be assessed**. The two publications must be a week apart, and the hearing must be at least three days after the second publication.

Not less than ten days before the hearing, notice of the hearing must also be mailed to the owner of each parcel within the area proposed to be assessed and must contain a statement that a reasonable estimate of the impact of the assessment will be available at the hearing, but failure to give mailed notice or any defects in the notice does not invalidate the proceedings.

At the improvement hearing, interested persons may voice their concerns, whether or not they are in the proposed assessment area.

The hearing may be adjourned from time to time. To provide proper notice, before the improvement hearing is adjourned, the council must state on the record, the date, time and place of the continuation of the improvement hearing, if any.

A resolution ordering the improvement *may* be adopted at any time within *six months* after the date of the hearing by vote of *a majority of all members of the council*. This resolution may reduce, but not increase, the extent of the improvement as stated in the notice of hearing.

Comment: In the end, the City council may elect not to proceed.

If the council rejects the project, it may not reconsider that same project unless another hearing is held following the required notice. The council must prepare a record of the proceedings and make written findings.

Either arrangements for day labor or a contract must be made within one year of adopting the resolution ordering the improvement -- unless the council specifically states a different timeframe in the resolution ordering the improvement.

** NOTE: Typically, cities assess all properties abutting or bordering on the improvement, but the council may wish to levy assessments against adjacent, non-abutting properties if the properties benefit from the improvement. In that event the Notice of Hearing must include the following statement: "*The area proposed to be assessed for such improvement is _____.*"

If the council elects to rely upon the petition as its basis for proceeding, it cannot make a substantial change in the nature of the improvement from that asked for in the petition. Thus for example, it may not order an improvement for water and sewer when the petition has asked for water alone, or add curb and gutter to a petition for blacktop, or order 12 inch water main when the petition anticipates only 8 inch water main.

If the council elects not to rely upon the petition as its basis for proceeding, it may act on its own initiative in proposing a local improvement and ordering a feasibility report. A resolution directing preparation of a feasibility report requires only *simple majority vote of all members of the council*. Later in the process, a “super-majority” vote, meaning a *four-fifths vote of all members of the council* is required to pass the resolution *ordering* an improvement initiated by council. But first the council must calculate the cost of the improvement or direct staff to do so and hold the requisite public hearing.

SPECIAL ASSESSMENTS

If the council intends to use a special assessment as opposed to a budget expenditure/general levy increase to pay for the improvement, all steps of Chapter 429 must be followed.

Special assessments are a charge imposed on properties for a particular improvement that benefits the owners of those selected properties. The authority to use special assessments originates in the state constitution which allows the state legislature to give cities and other governmental units the authority “to levy and collect assessments for local improvements upon property benefited thereby.” The legislature confers that authority to cities in Minnesota Statutes Chapter 429.

Special assessments reflect the influence of a specific local improvement on the value of selected property. No matter what method the city uses to establish the amount of the assessment, the real measure of benefit is the increase in the market value of the land because of the improvement.

Under the special benefit test, special assessments are presumptively valid if

- The land receives a special benefit from the improvement.
- The assessment does not exceed the special benefit measured by the increase in market value due to the improvement.
- The assessment is uniform as applied to the same class of property, in the assessed area.

Because special assessments are appealable to district court, it is important that the city considers the benefit to the property as a result of the specific improvement. Councils often do this by retaining a qualified, licensed appraiser. At the hearings on the assessments the appraiser presents a written or oral report on the increase in market value as a result of the improvement.

Chapter 429 allows coordinating the timelines of the special assessment and competitive bidding processes in a way that may protect the city from successful appeals and ensuing budget shortfalls. The city may determine the assessment amount and prepare the assessment roll before work on the local improvement even begins.

The city can also avoid appeals by paying a substantial portion of the cost of all improvements out of general funds. The larger the portion of cost the city assumes, the less the chances that any individual assessment would exceed the benefit from the improvement as measured by the increase in market value. Indeed, the council can proceed with the proposed assessment based on estimates -- and plan to use monies from a reserve fund from general taxes and other uncommitted sources of revenue making up any difference between the assessments and the project cost.

PROS and CONS OF SPECIAL ASSESSMENTS - SUMMARY

Following is a summary of the advantages and disadvantages of special assessment financing. The council can avoid many of the disadvantages with adequate plans and a long-range capital improvement program.

Advantages of special assessment financing include:

- Special assessments are generally a dependable source of revenue.
- Special assessments are a means of raising money outside city debt and general property taxes. (Special assessment bonds do not count toward statutory debt limitations.)
- Special assessments provide a means of levying charges for public services against property otherwise exempt from taxation.
- Special assessments lower the cost to the community of bringing undeveloped land into urban use
- Charging the property owner for the benefit received prevents or minimizes the possibility that a property owner will reap a financial profit from the improvement at the expense of the general taxpayer.

Disadvantages of special assessment financing include:

- The difficulty and expense in establishing the special benefit to the property.
- The difficulties in special assessment administration. The administrative procedures require careful execution in order to avoid litigation.
- Cities have at times used special assessments to pay for premature public improvements. Because the city generally bears some of the cost of every public

improvement, land speculators sometimes urge councils to do unjustifiable special assessment programs.

- The availability of special assessment financing often tempts city officials to underwrite the cost of governmental programs that should be an obligation of the entire city.
- Unless special assessments conform to a city's long-term financial and capital improvement plans, they can subject a city to two serious financial dangers. First, if a city frequently undertakes special assessment bond issues backed by the full faith and credit of a city in an unplanned manner, city credit might be overextended. This leads to higher interest charges on all city and school district borrowing and increases the possibility of default. Second, placing too heavy a burden on individual property owners (with special assessments and regular property taxes) runs the risk of increasing tax delinquencies and potentially jeopardizes a city's credit and borrowing position.
- From the council's point of view, the public's reaction to a proposed special assessment might be the most important determinative factor. While taxpayer resistance is usually minimal, this is not true in every instance. Special assessment programs receive much greater public support if the council adequately informs people of its intentions to make the improvement, the benefit the improvements will provide, and the necessary financial demands.

At any time before or after the city actually incurs expenses for the improvement, the council must pass a resolution determining how much the city plans to pay (above and beyond what it may decide to pay for city-owned property in the assessment area) and separate from amounts to be assessed. Cities may assess the cost of an improvement to property benefited whether or not any part of the cost of the improvement is paid from the county state-aid highway fund, the municipal state-aid street fund or the trunk highway fund. Best practice suggests the council work with an appraiser and an attorney to determine the appropriate city share of a particular project.

The council must also decide, with consultation from staff and consultants, which cost allocation methodology most nearly equates costs and benefit. Such methodology is often described as unit or area charges and involves classification of assessed properties. (The third prong of the benefit test requires a uniform assessment applied to the same class of property, in the assessed area.) Methodology may address the treatment of corner and odd-shaped lots.

Source note: The foregoing memorandum includes excerpts from The League of Minnesota Cities, *Special assessment Guide* published February 22, 2012. and other LMC materials.

Below are copies of statutes applicable to the petition review process:

429.021 LOCAL IMPROVEMENTS, COUNCIL POWERS.

Subdivision 1. Improvements authorized.

The council of a municipality shall have power to make the following improvements:

- (1) To acquire, open, and widen any street, and to improve the same by constructing, reconstructing, and maintaining sidewalks, pavement, gutters, curbs, and vehicle parking strips of any material, or by grading, graveling, oiling, or otherwise improving the same, including the beautification thereof and including storm sewers or other street drainage and connections from sewer, water, or similar mains to curb lines.
- (2) To acquire, develop, construct, reconstruct, extend, and maintain storm and sanitary sewers and systems, including outlets, holding areas and ponds, treatment plants, pumps, lift stations, service connections, and other appurtenances of a sewer system, within and without the corporate limits.
- (3) To construct, reconstruct, extend, and maintain steam heating mains.
- (4) To install, replace, extend, and maintain street lights and street lighting systems and special lighting systems.
- (5) To acquire, improve, construct, reconstruct, extend, and maintain water works systems, including mains, valves, hydrants, service connections, wells, pumps, reservoirs, tanks, treatment plants, and other appurtenances of a water works system, within and without the corporate limits.
- (6) To acquire, improve and equip parks, open space areas, playgrounds, and recreational facilities within or without the corporate limits.
- (7) To plant trees on streets and provide for their trimming, care, and removal.
- (8) To abate nuisances and to drain swamps, marshes, and ponds on public or private property and to fill the same.
- (9) To construct, reconstruct, extend, and maintain dikes and other flood control works.
- (10) To construct, reconstruct, extend, and maintain retaining walls and area walls.
- (11) To acquire, construct, reconstruct, improve, alter, extend, operate, maintain, and promote a pedestrian skyway system. Such improvement may be made upon a petition pursuant to section [429.031, subdivision 3](#).

- (12) To acquire, construct, reconstruct, extend, operate, maintain, and promote underground pedestrian concourses.
- (13) To acquire, construct, improve, alter, extend, operate, maintain, and promote public malls, plazas or courtyards.
- (14) To construct, reconstruct, extend, and maintain district heating systems.
- (15) To construct, reconstruct, alter, extend, operate, maintain, and promote fire protection systems in existing buildings, but only upon a petition pursuant to section [429.031, subdivision 3](#).
- (16) To acquire, construct, reconstruct, improve, alter, extend, and maintain highway sound barriers.
- (17) To improve, construct, reconstruct, extend, and maintain gas and electric distribution facilities owned by a municipal gas or electric utility.
- (18) To purchase, install, and maintain signs, posts, and other markers for addressing related to the operation of enhanced 911 telephone service.
- (19) To improve, construct, extend, and maintain facilities for Internet access and other communications purposes, if the council finds that:
- (i) the facilities are necessary to make available Internet access or other communications services that are not and will not be available through other providers or the private market in the reasonably foreseeable future; and
 - (ii) the service to be provided by the facilities will not compete with service provided by private entities.
- (20) To assess affected property owners for all or a portion of the costs agreed to with an electric utility, telecommunications carrier, or cable system operator to bury or alter a new or existing distribution system within the public right-of-way that exceeds the utility's design and construction standards, or those set by law, tariff, or franchise, but only upon petition under section [429.031, subdivision 3](#).
- (21) To assess affected property owners for repayment of voluntary energy improvement financings under section [216C.436, subdivision 7](#).

Subd. 2. Combining improvements.

An improvement on two or more streets or two or more types of improvement in or on the same street or streets or different streets may be included in one proceeding and conducted as one improvement.

Subd. 3. Relation to charter and other laws.

When any portion of the cost of an improvement is defrayed by special assessments, the procedure prescribed in this chapter shall be followed unless the council determines to proceed under charter provisions; but this chapter does not prescribe the procedure to be followed by a municipality in making improvements financed without the use of special assessments.

If the council determines to proceed under charter provisions for special assessments, such provisions shall be deemed to include a requirement that notices of proposed assessments inform property owners of the procedures they must follow under the charter in order to appeal the assessments to district court. The notices shall also inform property owners of the provisions of sections [435.193](#) to [435.195](#) and the existence of any deferment procedure established pursuant thereto in the municipality.

Charter provisions shall also be deemed to require that when the council determines to make any improvement, it shall let the contract for all or part of the work, or order all or part of the work done by day labor or otherwise as may be authorized by the charter, no later than one year after the adoption of the resolution ordering such improvement, unless a different time limit is specifically stated in the resolution ordering the improvement.

429.031 PRELIMINARY PLANS, HEARINGS.

Subdivision 1. Preparation of plans, notice of hearing.

(a) Before the municipality awards a contract for an improvement or orders it made by day labor, or before the municipality may assess any portion of the cost of an improvement to be made under a cooperative agreement with the state or another political subdivision for sharing the cost of making the improvement, the council shall hold a public hearing on the proposed improvement following two publications in the newspaper of a notice stating the time and place of the hearing, the general nature of the improvement, the estimated cost, and the area proposed to be assessed. The two publications must be a week apart, and the hearing must be at least three days after the second publication. Not less than ten days before the hearing, notice of the hearing must also be mailed to the owner of each parcel within the area proposed to be assessed and must contain a statement that a reasonable estimate of the impact of the assessment will be available at the hearing, but failure to give mailed notice or any defects in the notice does not invalidate the proceedings. For the purpose of giving mailed notice, owners are those shown as owners on the records of the county auditor or, in any county where tax statements are mailed by the county treasurer, on the records of the county treasurer; but other appropriate records may be used for this purpose. For properties that are tax exempt or subject to taxation on a gross earnings basis and are not listed on the records of the county auditor or the county treasurer, the owners may be ascertained by any practicable means, and mailed notice must be given them as provided in this subdivision.

(b) Before the adoption of a resolution ordering the improvement, the council shall secure from the city engineer or some other competent person of its selection a report advising it in a preliminary way as to whether the proposed improvement is necessary, cost-effective, and feasible and as to whether it should best be made as proposed or in connection with some other improvement. The report must also include the estimated cost of the improvement as recommended. A reasonable estimate of the total amount to be assessed, and a description of the methodology used to calculate individual assessments for affected parcels, must be available at the hearing. No error or omission in the report invalidates the proceeding unless it materially prejudices the interests of an owner.

(c) If the report is not prepared by an employee of a municipality, the compensation for preparing the report under this subdivision must be based on the following factors:

- (1) the time and labor required;
- (2) the experience and knowledge of the preparer;
- (3) the complexity and novelty of the problems involved; and
- (4) the extent of the responsibilities assumed.

(d) The compensation must not be based primarily on a percentage of the estimated cost of the improvement.

(e) The council may also take other steps prior to the hearing, including, among other things, the preparation of plans and specifications and the advertisement for bids that will in its judgment provide helpful information in determining the desirability and feasibility of the improvement.

(f) The hearing may be adjourned from time to time, and a resolution ordering the improvement may be adopted at any time within six months after the date of the hearing by vote of a majority of all members of the council when the improvement has been petitioned for by the owners of not less than 35 percent in frontage of the real property abutting on the streets named in the petition as the location of the improvement. When there has been no such petition, the resolution may be adopted only by vote of four-fifths of all members of the council; provided that if the mayor of the municipality is a member of the council but has no vote or votes only in case of a tie, the mayor is not deemed to be a member for the purpose of determining a four-fifths majority vote.

(g) The resolution ordering the improvement may reduce, but not increase, the extent of the improvement as stated in the notice of hearing.

Subd. 2. Approval by park board or utilities commission.

A resolution ordering a park improvement may be adopted only by a four-fifths vote of the council and shall also be approved by the park board, if there is one; provided, that if the mayor of the municipality is a member of the council but has no vote or votes only in case of a tie, the mayor shall not be deemed to be a member for the purpose of determining such four-fifths majority vote. A resolution ordering an improvement of the water, sewer, steam heating, street lighting or other facility over which a utilities commission has jurisdiction shall also be approved by the utilities commission.

Subd. 3. Petition by all owners.

Whenever all owners of real property abutting upon any street named as the location of any improvement shall petition the council to construct the improvement and to assess the entire cost against their property, the council may, without a public hearing, adopt a resolution determining such fact and ordering the improvement. The validity of the resolution shall not be questioned by any taxpayer or property owner or the municipality unless an action for that purpose is commenced within 30 days after adoption of the resolution as provided in section [429.036](#). Nothing herein prevents any property owner from questioning the amount or validity of the special assessment against the owner's property pursuant to section [429.081](#). In the case of a petition for the municipality to own and install a fire protection system, a pedestrian skyway system, or on-site water contaminant improvements, the petition must contain or be accompanied by an undertaking satisfactory to the city by the petitioner that the petitioner will grant the municipality the necessary property interest in the building to permit the city to enter upon the property and the building to construct, maintain, and operate the fire protection system, pedestrian skyway system, or on-site water contaminant improvements. In the case of a petition for the installation of a privately owned fire protection system, a privately owned pedestrian skyway system, or privately owned on-site water contaminant improvements, the petition shall contain the plans and specifications for the improvement, the estimated cost of the improvement and a statement indicating whether the city or the owner will contract for the construction of the improvement. If the owner is contracting for the construction of the improvement, the city shall not approve the petition until it has reviewed and approved the plans, specifications, and cost estimates contained in the petition. The construction cost financed under section [429.091](#) shall not exceed the amount of the cost estimate contained in the petition. In the case of a petition for the installation of a fire protection system, a pedestrian skyway system, or on-site water contaminant improvements, the petitioner may request abandonment of the improvement at any time after it has been ordered pursuant to subdivision 1 and before contracts have been awarded for the construction of the improvement under section [429.041, subdivision 2](#). If such a request is received, the city council shall abandon the proceedings but in such case the petitioner shall reimburse the city for any and all expenses incurred by the city in connection with the improvement.

429.035 IMPROVEMENTS, PETITION.

When any petition for the making of any improvement in any statutory city, town, or city of the second, third, or fourth class, however organized, for the cost of which special

assessments may be, in whole or in part, levied therefor, is presented to the governing body of the municipality, this body shall, by resolution, determine whether or not the petition has been signed by the required percentage of owners of property affected thereby.

RESOLUTION NO. 12-13 (EXHIBIT 1.1)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF GREENWOOD, MINNESOTA**

**Declaring Adequacy of Petition and
Ordering Preparation of Engineering Report**

BE IT RESOLVED BY THE CITY COUNCIL OF GREENWOOD, MINNESOTA:

1. A certain petition requesting the improvement of Excelsior Boulevard between the west line of 21150 Excelsior Boulevard and the east line of 21030 Excelsior Blvd, Greenwood, Minnesota by installing a water main, dated March 15, 2013 and filed with the council on the ____ day of March, 2013, is hereby declared to be signed by the required percentage of owners of property affected thereby. This declaration is made in conformity to Minn. Stat. §429.035.
2. The petition for proposed improvement (hereinafter Improvement No. 1.1) is hereby referred to City Engineer David Martini of Bolton & Menk and that person is instructed to report to the council with all convenient speed advising the council in a preliminary way as to whether the proposed improvement is necessary, cost-effective, and feasible; whether it should best be made as proposed or in connection with some other improvement; the estimated cost of the improvement as recommended; and a description of the methodology used to calculate individual assessments for affected parcels. In preparing said report, the City Engineer shall consult with the City Engineer of Excelsior, and Metropolitan Council representatives as necessary.

Adopted by the council this ____ day of April, 2013.

Debra J. Kind, Mayor

Gus Karpas, City Clerk

RESOLUTION NO. 12-13 (EXHIBIT 1.1A)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF GREENWOOD, MINNESOTA**

Declaring the Insufficiency of Petition

BE IT RESOLVED BY THE CITY COUNCIL OF GREENWOOD, MINNESOTA:

1. A certain petition requesting the improvement of Excelsior Boulevard between the west line of 21150 Excelsior Boulevard and the east line of 21030 Excelsior Blvd, Greenwood, Minnesota by installing a water main, dated March 15, 2013 and filed with the council the ___ day of March, 2013, fails to adequately describe the extent of the improvement requested and therefore the required percentage of owners of the property affected thereby cannot be determined.
2. Pursuant to Minn. Stat. §429.035 said petition for proposed water main improvement is hereby declared legally inadequate.

Adopted by the council this 3rd day of April, 2013.

Debra J. Kind, Mayor

Gus Karpas, City Clerk

Excelsior Blvd. Watermain Project Timeline

Updated 02-23-13

| | | |
|----|---|-----------------------|
| 1 | Petition received from GW Excelsior Blvd. residents | 6/13/12 |
| 2 | GW resolution declaring adequacy of petition and ordering preparation of feasibility report | 7/5/12 |
| 3 | GW preliminary feasibility report completed for Option 1 (see footnote) | 10/3/12 |
| 4 | Feasibility report reviewed by GW planning commission for compliance with comp plan | 10/17/12 |
| 5 | GW deadline to submit public hearing notice for Option 1 to Sun-Sailor (Thursday before publication) | 12/13/12 |
| 6 | GW publishes notice of hearing for Option 1 (Form 6). Per statute, the city clerk must cause notice thereof to be given by TWO publications in the newspaper of a notice stating the time and place of the hearing, the general nature of the improvement, the estimated cost, and the area proposed to be assessed. The two publications must be a week apart, and the hearing must be at least three days after the second publication. NOTE: Typically, cities assess all properties abutting or bordering on the improvement, but the council may wish to levy assessments against adjacent, non-abutting properties if the properties benefit from the improvement. In that event the Notice of Hearing must include the following statement: "The area proposed to be assessed for such improvement is" | 12/20/12 and 12/27/12 |
| 7 | GW affidavit of mailing notice to affected property owners for Option 1 . Not less than ten days before the hearing, notice of the hearing must also be mailed to the owner of each parcel within the area proposed to be assessed and must contain a statement that a reasonable estimate of the impact of the assessment will be available at the hearing, but failure to give mailed notice or any defects in the notice does not invalidate the proceedings. | 12/21/12 |
| 8 | GW public hearing for Option 1 . Minutes of public hearing showing testimony and findings. NOTE: Council action is required within 6 months of the public hearing date. | 1/2/13 |
| 9 | Deadline for drafts of EX-GW cooperative agreement for the Option 1 watermain project (including pricing) and agreement for water service for all GW users. Draft created by GW city attorney. | 2/6/13 |
| 10 | GW reviews EX-GW cooperative agreements for submitting to EX. | 2/6/13 |
| 11 | GW considers resolution ordering improvement and preparation of plans (Forms 7, 7A, 8). | 2/6/13 |
| 12 | Deadline to post notice for 2/20 special meeting (72 hours notice required). | 2/15/13 |
| 13 | GW considers resolution approving plans. NOTE: MCES will be advertising for bids. | 2/20/13 |
| 14 | GW considers resolution approving cooperative agreement with MCES to include the Excelsior Blvd. watermain project, sidewalk improvements, and tree replacement plan. | 2/20/13 |
| 15 | MCES advertizes for bids. | 3/4/13 |
| 16 | EX reviews EX-GW cooperative agreements. | 3/4/13 |
| 17 | GW reviews EX edits of EX-GW cooperative agreements. | 3/6/13 |
| 18 | Petition 2 received from next 6 properties. | 3/15/13 |
| 19 | EX approves EX-GW cooperative agreements (including option of expansion to Petition 2 Zone). | 3/18/13 |
| 20 | GW considers resolution declaring adequacy of Petition 2 and ordering preparation of feasibility report. | 4/3/13 |
| 21 | GW approves EX-GW cooperative agreements (including option of expansion to Petition 2 Zone). | 4/3/13 |
| 22 | MCES opens bids. | 4/4/13 |
| 23 | GW and EX go / no-go decision (per co-op agreements with MCES). | 4/8/13 |
| 24 | Publish resolution declaring adequacy of Petition 2 to start 30-day appeal clock ticking. | 4/11/13 |
| 25 | GW preliminary feasibility report completed for Petition 2 Zone . | 4/11/13 |
| 26 | GW considers resolution receiving feasibility report and ordering public hearing for Petition 2 Zone (after previously scheduled 6pm Local Board of Appeal meeting) | 4/11/13 |
| 27 | GW deadline to submit public hearing notice for Petition 2 Zone to Sun-Sailor (Thursday before publication) | 4/11/13 |
| 28 | GW publishes notices (2 consecutive weeks) of public hearing for Petition 2 Zone . See line 6 above. | 4/18 & 4/25 |
| 29 | GW affidavit of mailing notice to affected property owners for Petition 2 Zone . See line 7 above. | 4/19/13 |
| 30 | GW public hearing for Petition 2 Zone . See line 8 above. | 5/1/13 |
| 31 | GW considers resolution ordering Petition 2 Zone improvement and preparation of plans. | 5/1/13 |
| 32 | GW considers resolution approving Petition 2 Zone plans and "change order" to MCES project. | 6/5/13 |
| 33 | MCES notice to proceed. | 6/7/13 |
| 34 | MCES starts construction. | Before 7/1 |
| 35 | GW preparation of assessment roll. (Forms 12, 13) | TBD |
| 36 | GW resolution for hearing on proposed assessment. (Form 14) | TBD |
| 37 | GW affidavit of publication of notice of hearing. (Form 15) | TBD |
| 38 | GW affidavit of mailing notice to affected property owners. (Form 15A) | TBD |
| 39 | GW minutes of public hearing showing testimony and findings. | TBD |
| 40 | GW resolution adopting assessment. (Form 16) | TBD |
| 41 | GW notice of final assessment. NOTE: This may be an optional step. (See Form 17A) | TBD |
| 42 | GW certification of assessment to county auditor. (Form 18, 18A) NOTE: If annual certification plan is followed, the clerk may wish to include a separate sub-step for each year. | TBD |

GW = Greenwood, EX = Excelsior, **Option 1** = 21380 - 21170 Excelsior Blvd, **Petition 2 Zone** = 21150 - 21030 Excelsior Blvd.



Date: March 25, 2013
To: Excelsior City Council
From: Greenwood City Council
Re: **Excelsior Blvd. Watermain Project**

The Greenwood city council met in a special meeting on March 22, 2013 and discussed the current status of the proposed water agreements between the city of Excelsior and the city of Greenwood.

The Greenwood city council believes that a partnership between Excelsior and Greenwood regarding the water system has the following benefits to the city of Excelsior:

- The city of Excelsior receives the authority to own, operate, and maintain a water system within the city of Greenwood.
 - Excelsior also gets access through the city of Greenwood to expand its customer base, and access for interconnections to other water systems.
- Excelsior will receive the following without any out-of-pocket investment:
 - Approximately \$36,000 in connection fees from Greenwood residents. Note: It is anticipated that approximately 12 of the 18 properties will hook up within a couple years of water becoming available, so Excelsior will receive about \$24,000 of the connection fees in the first couple years.
 - A minimum of \$5000 in income per year from new Greenwood customers with negligible added expense to the city of Excelsior.
- The city of Excelsior gets a procedure to collect delinquent accounts in the city of Greenwood.

The city of Greenwood is asking for:

- A written agreement.
- Excelsior to maintain the existing surcharge of 121% on meter charges and 107% on usage charges between the "in-town and out-of-town" users.

A quorum of Greenwood council members is prepared to attend your next council meeting on April 1, 2013 to answer questions and help build a consensus towards the proposed partnership. The Greenwood quorum will report back to the full Council at our regular meeting on April 3, 2013.



Agenda Item: Review Draft of Residential Uses Ordinance Amending Zoning Code Chapter 11
Review Draft of Home Occupations Ordinance Amending Code Chapters 4, 11 & 12

Summary: In response to information learned at the January planning and zoning workshop, the city council directed staff to draft an ordinance to address "home occupations." During the process, staff noticed that several of the items listed as principal, accessory, and conditional uses needed to be updated in the "residential uses" section of the zoning code. Therefore two draft ordinances are attached for the council's consideration. Both draft ordinances have been reviewed and revised by the city attorney.

Note: Recently the city received notification of a private residence being marketed as a vacation rental property. To address this issue, language regarding hotels / motels has been added to the draft of the home occupations ordinance.

The ordinances amend the zoning code chapter 11, so the planning commission must review and make a recommendation to the city council. If the council desires to move forward with the ordinances, here is the suggested timeline ...

Ordinance Timeline

- 04-17-13 Planning commission review and recommendation
- 05-01-13 City council considers 1st readings
- 06-05-13 City council considers 2nd readings
- 06-13-13 Ordinances goes into effect when published in the Sun-Sailor

City Council Action: Optional. Potential motions ...

1. I move the city council directs the planning commission to review the draft residential uses ordinance and draft home occupations ordinance and make a recommendation to the city council by 05-01-13.
2. I move the city council directs that the draft residential uses ordinance and draft home occupations ordinance be revised per the council discussion and directs that the revised ordinances be sent to the planning commission so they can review and make a recommendation to the city council by 05-01-13.
3. Do nothing or other motion ???

Greenwood code section 1215 requires 2 readings of all ordinances prior to adoption. The 2nd reading shall be within 3 months of the 1st reading. There may be changes between the 1st and 2nd readings. Ordinances go into effect once they are published in the city's official newspaper.

DRAFT

ORDINANCE NO. ____

AN ORDINANCE OF THE CITY OF GREENWOOD, MINNESOTA AMENDING GREENWOOD ORDINANCE CODE CHAPTER 11 REGARDING USES IN RESIDENTIAL DISTRICTS

THE CITY COUNCIL OF THE CITY OF GREENWOOD, MINNESOTA DOES ORDAIN:

SECTION 1.

Greenwood ordinance code section 1120.05 is amended to read as follows:

“Section 1120.05. R-1A Permitted Uses.

No building shall be used or shall hereafter be erected, altered or converted in any manner, except as provided in section 1120 et seq. Permitted uses shall be:

Subd. 1. Principal Uses.

- a) Single-family detached dwellings, ~~excluding the leasing or renting of rooms.~~
- b) Open area, parks and playgrounds owned and operated by a public agency, or by a home association for a subdivision or neighborhood.
- c) Residential subdivisions, including streets, lighting and water service.
- d) **Uses mandated in state statutes as permitted uses.**

Subd. 2. Accessory Uses.

- a) Private garages.
- b) Tool house, sheds and similar storage areas for domestic supplies.
- c) Privately-owned swimming pools for the use and convenience of the resident and their guests.
- d) Off-street parking.
- e) Commonly accepted playground equipment and park shelter buildings.
- f) **Home occupations as regulated by section 480.**
- g) Swimming beaches.
- h) Boat docks.
- i) Signs as regulated in section 1140 et seq.

Subd. 3. Conditional Uses.

- a) Public utilities, including such items as electrical distribution stations or any such similar structure located above ground.
- ~~b) Boat houses.~~
- ~~c) Theaters.~~
- d) **Uses mandated in state statutes as conditional uses.”**

SECTION 2.

Greenwood ordinance code section 1122.05 is amended to read as follows:

“Section 1122.05. R-1B Permitted Uses.

No building shall be used or shall hereafter be erected, altered, or converted in any manner, except as provided in section 1122 et seq. Permitted uses shall be:

Subd. 1. Principal Uses.

- (a) Single-family detached dwellings, ~~excluding the leasing or renting of rooms.~~
- (b) Open area, parks and playgrounds owned and operated by a public agency, or by a home association for a subdivision or neighborhood.
- (c) Residential subdivisions, including streets, lighting, and water service.
- (d) **Uses mandated in state statutes as permitted uses.**

Subd. 2. Accessory Uses.

- a) Private garages.
- b) Sheds and similar storage areas for domestic supplies.
- c) Privately-owned swimming pools for the use and convenience of the resident and their guests.
- d) Off-street parking.
- e) Commonly accepted residential playground equipment and park shelter buildings.

- f) Boat docks.
- g) Home occupations as regulated by section 480.
- h) Signs as regulated in section 1140 et seq.

Subd. 3. Conditional Uses.

- a) Public utilities including such items as electrical distribution stations or any such similar structure located above ground.
- b) Uses mandated in state statutes as conditional uses.”

SECTION 3.

Greenwood ordinance code section 1125.05 is amended to read as follows:

“Section 1125.05. R-2 Permitted Uses.

No building shall be used or shall hereafter be erected, altered or connected in any manner except as provided in this section. Permitted uses shall be:

Subd. 1. Principal Uses:

- a) Uses as permitted in the R-1A district.
- b) Single-family detached buildings.
- c) Uses mandated in state statutes as permitted uses.

Subd. 2. Accessory Uses:

- a) Uses as permitted in the R-1A district.
- b) Home occupations as regulated by section 480.

Subd. 3. Conditional Uses:

- a) Churches, chapels, synagogues, temples, and similar religious buildings.
- ~~b) Parking lots.~~
- ~~c) Home nurseries provided the management and supervision is provided completely by the occupants of the principal use.~~
- ~~d) Two family dwellings.~~
- ~~e) Home occupations.~~
- ~~f) Professional offices and studios provided there is no exterior change in the structure and that not more than 1/4 of the floor area of the dwelling is devoted to the accessory use.~~
- b) Uses mandated in state statutes as permitted uses.”

SECTION 4.

Effective Date. This ordinance shall be effective upon publication according to law.

Enacted by the city council of the city of Greenwood, Minnesota this __ day of _____, 2013.

___ AYES ___ NAYS

CITY OF GREENWOOD

By: _____
Debra J. Kind, Mayor

Attest: _____
Gus E. Karpas, City Clerk

First reading: _____, 2013
Second reading: _____, 2013
Publication: _____, 2013

DRAFT

ORDINANCE NO. ____

AN ORDINANCE OF THE CITY OF GREENWOOD, MINNESOTA AMENDING GREENWOOD ORDINANCE CODE CHAPTER 4 PERMITS & LICENSES TO ADD SECTION 480 HOME OCCUPATIONS AND AMENDING RELATED DEFINITIONS IN CHAPTER 11 AND CHAPTER 12

THE CITY COUNCIL OF THE CITY OF GREENWOOD, MINNESOTA DOES ORDAIN:

SECTION 1.

Greenwood ordinance code section 1102 definitions for “Home Occupation” is amended to read as follows:

“Home Occupation means a business office and related support services of a business located or operated from a residence whose business activity is conducted entirely within the dwelling and carried on by individuals residing therein. Home occupations must be incidental and secondary to the primary residential use of the dwelling and may not in the judgment of the zoning administrator adversely impact or change the residential appearance and character thereof. No dwelling may be used exclusively for a home occupation. The zoning administrator shall have authority to review and approve or disapprove home occupations. And in no event shall any of the following be deemed approved home occupations: clinics, hospitals, barber shops, mortuaries, beauty parlors, motor vehicle repairing for hire, welding, and animal hospitals. (THIS DEFINITION APPEARS IN CHAPTERS 11 & 12)”

SECTION 2.

Greenwood ordinance code section 1102 definitions for “Hotel, Motel” is amended to read as follows:

“Hotel, Motel means any building or portion thereof where lodging is offered to transient guests or to short term users for compensation on a per use, per day, per week, per month, or per season basis, provided that residential properties leased to tenants under a written lease for an initial term of not less than four calendar months or 120 days are excepted.” (THIS DEFINITION APPEARS IN CHAPTERS 11 & 12)”

SECTION 3.

Greenwood ordinance code section 1205 definitions is amended to add the following definition:

“Home Occupation means a business office and related support services of a business located or operated from a residence whose business activity is conducted entirely within the dwelling and carried on by individuals residing therein. Home occupations must be incidental and secondary to the primary residential use of the dwelling and may not in the judgment of the zoning administrator adversely impact or change the residential appearance and character thereof. No dwelling may be used exclusively for a home occupation. The zoning administrator shall have authority to review and approve or disapprove home occupations. And in no event shall any of the following be deemed approved home occupations: clinics, hospitals, barber shops, mortuaries, beauty parlors, motor vehicle repairing for hire, welding, and animal hospitals. (THIS DEFINITION APPEARS IN CHAPTERS 11 & 12)”

SECTION 4.

Greenwood ordinance code section 1205 definitions is amended to add the following definition:

“Hotel, Motel means any building or portion thereof where lodging is offered to transient guests or to short term users for compensation on a per use, per day, per week, per month, or per season basis, provided that residential properties leased to tenants under a written lease for an initial term of not less than four calendar months or 120 days are excepted.” (THIS DEFINITION APPEARS IN CHAPTERS 11 & 12)”

SECTION 5.

Greenwood ordinance code chapter 4 is amended to add section 480 as follows:

“SECTION 480. HOME OCCUPATIONS.

Section 480.00. Definitions.

See chapter 12 for definitions.

Section 480.05. Purpose.

The purpose of this ordinance is to allow people to work out of their home, while maintaining the character of residential zones.

Section 480.10. Home Occupations that Do NOT Require a License.

A business meeting the definition of a home occupation as defined in chapter 12 which is conducted in accordance with the terms and conditions of section 480.15 do not require a license, but are subject to review by the city zoning administrator for code compliance and compatibility with the residential area.

Section 480.15. Home Occupations General Regulations.

All home occupations, licensed or unlicensed, shall be conducted and operated subject to following regulations:

- A. Other than individuals who reside within the residential premises who work for or conduct the business of the home occupation, a home occupation may have no more than 1 employee.
- B. A home occupation shall be conducted in a manner that keeps the related business operations incidental and secondary to the residential use of the premises, and in a manner that does not change the residential character of the area.
- C. No residence host to a home occupation shall be used to store, park, or keep motor vehicles other than passenger cars, pick-up trucks (not greater than half-ton in capacity), snowmobiles, trailers, or boats provided all such vehicles are kept and stored wholly within a garage upon the premises.
- D. No residence host to a home occupation shall be used to store, park, or keep any industrial or commercial equipment, buses, limousines, motor homes, or commercially licensed vehicles.
- E. A home occupation may receive individual customers or clients by appointment, but the residential premises may not be held open to the general public as a showroom nor serve as an on-demand, walk-in service center.
- F. A home occupation may not be host to more than four members of the general public at any one time nor more than one such gathering weekly. A home occupation may be host to invitation-only private social / sale events (e.g. Tupperware parties) provided such events occur no more than 4 times per year at any given residence and otherwise comply with city code regulating same.
- G. All activity related to the conduct of the home occupation shall be conducted entirely within the principal residential structure and may not be conducted in a garage or accessory building.
- H. No more than one home occupation shall be conducted upon or within any one residential property.
- I. No residential premises may be employed as a shipping or receiving center for goods.
- J. No home occupation shall:
 - (a) Produce light glare, noise, odor or vibration that will have an objectionable affect upon neighboring properties.
 - (b) Use equipment that will create electrical interference to surrounding properties.
 - (c) Require alterations or construction features not customarily found in residential dwellings.
 - (d) Store business-related equipment, vehicles, materials, or supplies upon the premises except within a building.
 - (e) Conduct any activity of a non-residential character discernible from any neighboring property or public street.
 - (f) Display signs related to the home occupation visible from any neighboring property or public street.
- K. A home occupation shall not occupy or employ more than 25% of the area of the total area of the principal and accessory structures upon the premises.
- L. A home occupation shall not be conducted in a manner that would constitute a nuisance or otherwise be in violation of city code.
- M. No home occupation may offer, gift or serve intoxicating or non-intoxicating alcoholic beverages to potential or actual customers or clients, nor serve same at social / sale events.

Section 480.20. Home Occupations Requiring a License.

Home occupations whose business operations require no more than two exceptions to the regulations of section 480.15 may apply for a license authorizing the specific exceptions. Such licenses may be granted or denied in the sole discretion of the city council and may be issued subject to conditions deemed necessary to protect and preserve the residential character of the neighborhood and city. The fee for such license applications and annual license fee shall be established from time to time by the city council and set forth in chapter 5 of this code book.

Section 480.25. Prohibited Home Occupations.

The following business activities may not be conducted as a home occupation:

- (a) Service, repair, or painting of any motor vehicle.
- (b) Dispatch centers where persons come to a site and are dispatched to other locations.
- (c) Medical, dental, or veterinary clinics.
- (d) Rental or mechanical service or repair businesses.
- (e) Contracting, excavating, welding, or machine shops.
- (f) Commercial kennels or boarding.
- (g) Tow truck services.
- (h) The sale, lease, trade, or other transfer of firearms or ammunition.
- (i) Sale of hazardous materials.
- (j) Shipping and/or receiving or delivery services.
- (k) Hotel / motel use of a residential property.”

SECTION 6.

Greenwood ordinance code section 510.00 fee table is amended to add the following:

| Type of License, Permit, or Fee | Section | Fee | Conditions & Terms |
|---------------------------------|---------|------|---|
| Home Occupation License | 480 | \$50 | Annual. The city council may impose conditions. |

SECTION 7.

Effective Date. This ordinance shall be effective upon publication according to law.

Enacted by the city council of the city of Greenwood, Minnesota this ___ day of _____, 2013.

___ AYES ___ NAYS

CITY OF GREENWOOD

By: _____

Debra J. Kind, Mayor

Attest: _____

Gus E. Karpas, City Clerk

First reading: _____, 2013

Second reading: _____, 2013

Publication: _____, 2013



Agenda Number: **7C**

Agenda Date: 04-03-13

Agenda Item: Review Report of Past Variances Granted for Possible Code Revisions

Summary: At the 03-06-13 meeting the city council continued action on the 2nd reading of ordinance 215 regarding relaxing building volume requirements for smaller lots, and directed staff to research past variances granted. The council will use the research to help determine whether there is a pattern to indicate that code changes should be made. Attached is the spreadsheet showing the results of the research. The spreadsheet is sorted by lot size.

City Council Action: Optional. Potential motions ...

1. I move the city council directs the planning commission to review the variance spreadsheet and come back to the council with suggestions for appropriate code revisions by _____, 2013.
2. I move the city council directs city staff to draft an ordinance to change the city code to address the following concepts learned from the variance research: _____. I further move that the council directs the planning commission to review the draft ordinance and make a recommendation to the city council by _____, 2013.
3. Do nothing or other motion ???

Greenwood code section 1215 requires 2 readings of all ordinances prior to adoption. The 2nd reading shall be within 3 months of the 1st reading. There may be changes between the 1st and 2nd readings. Ordinances go into effect once they are published in the city's official newspaper.

Greenwood Variances 2000 to 2012

| Year | Address | Zoning District | Lot Area | Type of Project | Front Yard | Side Yard | | | | Exterior Side Yard (2 Front Yards) | Rear Yard | Lake Yard | Impervious Surface Area | Structure Height | Additional Notes |
|------|----------------------------|-----------------|----------|---|------------|-----------|------|------|-------|------------------------------------|-----------|-----------|-------------------------|---|------------------|
| | | | | | | N | S | E | W | | | | | | |
| 2008 | 5535 Maple Heights Road | R1-A | 5,913 | Construct New Foundation Under Non-Conforming House | 8' | 11' | | | | | | | | Previous Structure Encroached onto Neighbor's Property on North Side, No Change in Front Yard Encroachment | |
| 2002 | 5125 Greenwood Circle | R1-A | 6,418 | Reconstruction of a Detached Garage | 28' | | | 9' | | | | | | Maintained Existing Encroachments | |
| 2012 | 5185 Greenwood Circle | R1-A | 6,478 | New Single Family Home | 26' | | | | | | | 6.30% | | Additional Variance Approved to Exceed the Maximum Permitted Structure Volume by 2,556 Cubic Feet | |
| 2011 | 5195 Greenwood Circle | R1-A | 7,724 | Construct Lakeside Deck | | | | 2'3" | 21'6" | | | 2% | | Deck Was Approved as Part of a 1999 Variance for the Construction of the Home, but Never Built | |
| 2000 | 4900 Meadville Street | R1-A | 7,817 | Reconstruction of a Detached Garage | 23' | 1' | 7' | | | | | 9.40% | | 1) Increased Front Setback From 0' to 7' 2) Increased North Side Yard From 3' to 9' 3) Increased South Side Yard From 2' to 3' 4) Impervious Surface Area Increased by .4% | |
| 2003 | 5135 West Street | R1-A | 7,844 | New Single Family Home | 23'-6" | | | | 1'10" | | | 5.20% | | Encroachments and Impervious Surface Coverage Negotiated with the City | |
| 2002 | 5210 Meadville Street | R1-A | 9,280 | New Single Family Home | | 11'5" | | | | | 10' | 9.50% | | 1) Increased North Setback from 3' to 3'-7" 2) Lake Setback Increased From 16' to 40' 3) Impervious Surface Area Reduced by 18.8% | |
| 2007 | 21500 Fairview Street | R1-A | 9,292 | New Detached Garage | 18' | | | | | | | 5.40% | | Increased Front Yard Encroachment, Approved to Improve Lake Yard Setback, Increase in Impervious Surface Area - Never Built | |
| 2005 | 4970 Meadville Street | R1-A | 9,461 | Increase the Height of a Non-Conforming Structure | | | | | 8' | | | 14% | | Adding Height to an Existing Structure, No Change in Existing Encroachments | |
| 2006 | 4970 Meadville Street | R1-A | 9,461 | New Single Family Home on Existing Non-Conforming Footprint | | | | 4' | 8'5" | | | 6% | | Slight increases in both side yard setbacks, 3" on East Side Yard and 7" on West Side Yard. Impervious Surface Area Reduced by 8%. | |
| 2002 | 21885 Fairview Street | R1-A | 9,609 | New Deck | 32' | | | | | | | 2.50% | | 1) Increased Rear Encroachment From 25'-7" to 32' 2) Increased Impervious Surface Area by .7% | |
| 2004 | 5040 Meadville Street | R1-A | 9,800 | Second Story Addition Over a Non-Conforming Structure | 8' | 6'2" | 1'6" | | | | | 13% | | Built Over Existing Footprint, No Further Encroachments or Impervious Surface Area | |
| 2002 | 4700 Linwood Circle | R1-A | 9,833 | Reconfigure Non-Conforming Roofline | | | | | | | 21' | | | The Closest Portion of the Home Encroached 41' Into the Required Setback. The Alteration was Set Back Further | |
| 2012 | 5160 Greenwood Circle | R1-A | 9,833 | Retaining Walls | | | | | | | | 4% | | Approved Variance to Alter the Grade by a Maximum of 13' | |
| 2007 | 5520 Maple Heights Road | R1-A | 10,147 | Reconstruct Non-conforming Deck | | 12'7" | 7'3" | | | | | 17.80% | | No Increase in Existing Encroachments or Impervious Surface Area | |
| 2005 | 5510 Maple Heights Road | R1-A | 11,916 | Reconstruct Non-conforming Deck | | 3' | 6' | | | | | 24.80% | | No Change in Existing Encroachments | |
| 2001 | 21490 Fairview Street | R1-A | 11,963 | Repair and Expand Existing Deck | | | | | | | 46' | | | Increased Lake Encroachment from 11' to 4' Impervious Area Increased by 1.1% | |
| 2004 | 21490 Fairview Street | R1-A | 11,963 | New Single Family Home | | | 10' | | | | 34' | 21% | | Reduced Existing Non-Conforming Footprint: 1) Eliminated West Side Encroachment 2) Reduced South Side Encroachment From 15' to 12'-6" 3) Lake Encroachment Reduced From 39' to 34' 4) Impervious Surface Area Reduced by 1% | |
| 2006 | 5545 Maple Heights Road | R1-A | 12,780 | Raise Existing Non-Conforming Home and Construct New Addition | 21'-3" | 1'4" | | | | | 5' | | | Maintained Existing Front Encroachment, Created North Side Yard Encroachment and Decreased Rear Yard Encroachment by 10" | |
| 2012 | 5370 Manor Road | R1-A | 12,993 | Construct Second Story and Addition on a Non-Conforming Structure | | | 10' | | | | 4' | | | South Side Yard is an Exterior Side Yard with a 30' Required Setback | |
| 2007 | 5050 Meadville Street | R1-A | 13,034 | New Single Family Home | | | 12' | | | | | 4.70% | | South Side Yard is a Exterior Side Yard the Existing Setback was Increased from 3'-1" to 18", the Impervious Surface Area was Increased by 3.4% | |
| 2007 | 5060 Covington Street | R1-A | 13,157 | Reconstruct Non-conforming Deck | | 26'1" | | | | | | | | Front Yard Setback Increased by 2'-11", Eight Foot Increased Encroachment Into Wetland Setback | |
| 2007 | 21845 Byron Circle | R1-A | 14,175 | New Single Family Home | 20'-10" | | | 8' | | | | | | No Change in Encroachments, Including Placement in Bluff | |
| 2008 | 5110 West Street | R1-A | 14,842 | Reconstruction of a Detached Garage | | | | | 11' | | | 8.80% | | No Change in Existing Encroachments or Impervious Surface Area | |
| 2002 | 5500 Maple Heights Road | R1-A | 15,766 | New Second Story and Addition | | 11' | | | | | | | | Second Story Maintained Existing 11' Setback. Addition Behind Existing Home Granted 8' Setback. | |
| 2002 | 21885 Byron Circle | R1-A | 16,247 | Second Story Addition Over a Non-Conforming Structure | 8' | | | | | | | | | Built Over Existing Footprint, No Further Encroachment | |
| 2000 | 21905 Minnetonka Boulevard | R1-A | 16,605 | | | 23' | | | | | | | | Simple Subdivision Creating a New Vacant Lot Leaving the Existing "Homestead" Lot With Existing Setbacks - No Change in Setbacks | |

| Year | Address | Zoning District | Lot Area | Type of Project | Front Yard | N | S | E | W | Exterior Side Yard (2 Front Yards) | Rear Yard | Lake Yard | Impervious Surface Area | Structure Height | Additional Notes |
|---------------|---------------------------------|-----------------|----------|---|------------|------|------|-------|----|------------------------------------|-----------|-----------|-------------------------|------------------|---|
| 2006 | 21550 Excelsior Boulevard | R1-A | 16,932 | Deck Addition | | | | | | | | 44'-7" | 15% | | Deck Addition Setback Further From Closest Lake Encroachment, No Change in Impervious Surface Area |
| 2012 | 21550 Excelsior Boulevard | R1-A | 16,932 | Place Frost Footing Under Existing Non-Conforming Garage | | | | | | | | 8' | 16% | | No Change in Existing Encroachment or Impervious Surface Area |
| 2001 | 4680 Linwood Circle | R1-A | 17,332 | New Air Conditioning Unit | | 13' | | | | | | | | | Required Setbacks for A/C Units are 20' |
| 2000 | 5220 Meadville Street | R1-A | 17,977 | Addition | | | | | | | | | 44% | | Reduction of Original Impervious Surface Area by 4% |
| 2012 | 20965 Channel Drive | R1-A | 19,045 | | | | | | | | | | | | |
| 2003 | 21320 Excelsior Boulevard | R1-A | 19,600 | Addition | | | | | 5' | | | | | | Existing Deck Encroached 9' Into the Required Setback |
| 2009 | 21290 Excelsior Boulevard | R1-A | 19,880 | New Attached Garage | | | | | | | | | 9.46% | | Slight Decrease in Impervious Surface Area, Approximately 1% |
| 2009 | 21780 Fairview Street | R1-A | 20,018 | New Single Family Home | | | | | | 15' | | | | | 15' Encroachment Into Required 30' Exterior Side Yard Setback from a non-developed street ROW |
| 2003 | 5180 St. Alban's Bay Road | R1-A | 20,137 | Reconstruction of a Detached Garage | | | | 11'6" | | | | | 8.90% | | Larger Garage to Replace Existing Garage, no Increase in Encroachment, 2% increase in Impervious Surface Area |
| 2007 | 5180 St. Alban's Bay Road | R1-A | 20,137 | Additions | | 3' | 8' | | | | | | 7.20% | | Proposed Additions Set Back Further Than Current Encroachments, Increase of .4% in Overall Impervious Surface Area |
| 2007 | 4940 Meadville Street | R1-A | 20,151 | Reconstruct Non-conforming Deck | | | | | | | 22'-6" | | 7% | | No Change in Existing Encroachments or Impervious Surface Area |
| 2002 | 21620 Minnetonka Boulevard | R1-A | 20,177 | Reconstruction of a Detached Garage | 3'-3" | | | | | | 1'-4" | | 0.30% | | Maintained Existing Encroachments and Impervious Surface Area |
| 2002 | 21270 Excelsior Boulevard | R1-A | 20,366 | Accessory Structure Repair | | | | | | | 46' | | 2.60% | | Repair Existing Non-conforming Structure, no Change in Non-Conformity |
| 2008 | 21250 Excelsior Boulevard | R1-A | 21,229 | Convert Flat Roof to Pitched Roof on Non-Conforming Structure | | | | 6'6" | | | | | | | No Change in Existing Encroachment |
| 2007 | 5200 Meadville Street | R1-A | 21,903 | Reconstruct Non-conforming Deck | | | | | | | 3' | | | | No Increase in Existing Encroachments |
| 2008 | 5085 Greenwood Circle | R1-A | 23,577 | Garage Addition | | | | | | | | | 6.60% | | Reduction in Impervious Surface Area of .4% |
| 2002 | 5600 Maple Heights Road | R1-A | 25,870 | Garage Addition | 4'-5" | | | | | | | | | | New Encroachment |
| 2011 | 21520 Fairview Street | R1-A | 27,712 | Reconstruct Non-conforming Deck | | | | | | | 7' | | 5.30% | | 1'-6" Decrease in Lake Yard Encroachment, .3% Increase in Impervious Surface Area |
| 2003 | 4980 Sleepy Hollow Road | R1-A | 30,900 | New Attached Garage | 6' | | 6' | | | | | | | | New Encroachments |
| 2005 | 5125 Weeks Road | R1-A | 33,360 | Reconstruct Non-conforming Deck | | | | | | | 10' | | | | No Change in Existing Encroachments |
| 2005 | 4640 Linwood Circle | R1-A | 37,778 | Increase the Height of a Non-Conforming Structure | | 3' | | | | | 10' | | | | Adding Height to an Existing Structure, No Change in Existing Encroachments |
| 2003 | 5560 Maple Heights Road | R1-B | 59,840 | Height Variance for a Tower, Variance to Place an Accessor Structure Between Principal Structure and Lake | | | | | | | | | | | Tower Denied. Accessory Structure met all Setbacks. Request Approved, no Location on Property Structure Could be Placed in Compliance with Ordinance. |
| 2012 | 5220 Maple Heights Road | R1-A | 100,018 | Reconstruct Non-conforming Deck and Lakeside Accessory Structure | | 6'7" | 7'2" | | | | | | 16% | | No Increase in Existing Encroachments or Impervious Surface Area for Deck Replacement, Also Approved Variance to Alter Existing Accessory Structure |
| 2000 | 21250/21270 Excelsior Boulevard | R1-A | | Electronic Lift | | 0' | | | | | | 0' | | | 0' Lot Line, Lift Agreement Between Neighbors |
| DENIED | | | | | | | | | | | | | | | |
| 2007 | 21890 Byron Circle (Denied) | R1-A | 9,991 | New Single Family Home | | | | | | | | | | | Request to Construct a Home on a Non-Conforming Lot - Request Denied |
| 2006 | 20885 Channel Drive (Denied) | R1-A | 18,311 | Height Variance For House | | | | | | | | | | 1'-6" | Flat Roof Structure - Added Design Feature for Average Height Measurement |
| 2000 | 20920 Oak Lane (Denied) | R1-B | 22,969 | New Single Family Home | | | | | | | 20' | | | | Proposed Single Family Home Pushed to the Rear of the Lot |

Lot Area Less Than 15,000
Conditional Use



Agenda Number: **7D**

Agenda Date: 04-03-13

Agenda Item: Discuss Lake Improvement District Concept

Summary: At the 03-06-13 meeting Councilman Fletcher mentioned the concept of a Lake Improvement District (LID) to manage aquatic invasive species in St. Alban's Bay. The city council directed Councilman Fletcher to research the concept and report back to the council for further discussion. Attached is his report.

City Council Action: Optional. Potential motions ...

1. I move the city council appoints councilmembers ____ and ____ to a LID Subcommittee, and directs the LID Subcommittee to meet with Hennepin County and DNR representatives to determine whether there is support for establishing a St. Alban's Bay Lake Improvement District.
2. Do nothing or other motion ???

Potential St Alban's Bay Lake Improvement District (LID) Overview

Prepared by Councilman Tom Fletcher, March 24, 2013

It is expected that the purpose of the St Albans Bay Lakeshore Improvement District would be to provide a sustainable funding source for the management of invasive aquatic plants on St Albans Bay via a dedicated locally controlled tax which would be paid by all benefiting property owners. The LID also would apply for grants to help fund its programs.

LIDs are local government units that receive their authority from Minnesota Statutes Sections 103B.501 to 103B.587 that may be cited as "Lake Improvement District Law." They are typically established by petitions of a majority of the property owners to the County Board using the procedure defined in attached Section 103B.521. It should be noted that as a practical matter the County Board has the sole discretion to issue or deny an order to establish the LID after it receives the petition. Attached Section 103B.535 specifies items that must be including in the "Order Establishing District."

Once a LID is established it is governed by a Board of Directors consisting of persons owning property in the LID. The LID Board is initially appointed by the County and then elected at an annual meeting (typically in July or August) of LID property owners present and absent. Property owners present at the annual meeting approve the budget for the fiscal year, approve projects having a cost in excess of \$5,000, fill midterm vacancies in the board, and take up and consider any other business that comes before them (Section 103B.571). It appears that the proposed LID budget and levy needs to be approved by the County Board as well.

According to the Minnesota Department of Natural Resources (DNR) "Lake Improvement Districts in Minnesota" information paper dated August 31, 2009, there were 32 active LIDs in Minnesota with 15 that were established for the primary purpose of controlling active vegetation. According to the DNR there has been a noticeable increase in the number of LIDs that were established since 2005 and all of the LIDs that were established since 2004 have been for the primary purpose of managing invasive aquatic plants. The DNR administers the LID program and adopts the rules for the establishments of LIDs, which are found in Minnesota Rules 6115.0900 -6115.0980. The DNR submits an advisory report to the County Board prior to its public hearing and consideration of the establishment of a LID. As a practical matter a LID would not be established by the Hennepin County Board without the support of the DNR.

St Albans Bay Lakeshore Improvement District Considerations

The following items should be considered before a petition is prepared to establish a St Alban's Bay LID. If residents were interested in considering whether or not to pursue a St Alban's Bay LID the following considerations would need to be taken into account:

-Would the LID have any other purposes in addition to the management of aquatic invasive species?

-What would the LID district boundaries be? Would it just include properties fronting on St Albans Bay? Would it include properties on the channels?* Would it include off-lake properties that have deeded lake access?* Would it include other off-lake properties (unlikely in my mind)? **These types of properties are considered "residential lakeshore" properties by the assessor.*

-What is a typical LID annual budget expected to look like?

-What would be the method for determining the LID's proposed tax levies? Would it be on a frontage basis and if so would there be a sliding scale for the per foot frontage cost (might be unfairly high for channel property owners, and unfairly low for deeded lake access owners)? It could also be on an ad valorem basis or a combination of the two methods. How are multi-unit properties (The Villas) and marinas treated in the levy calculations? What would the annual cost per property be based on — the expected annual budget, grants, and levy method?

-How would the LID be managed on a day-to-day basis? One possibility would be for the city of Greenwood to agree to provide administrative support for the LID just as the city of Deephaven already does for the city of Greenwood. The LID would pay the city of Greenwood for the cost of the administrative support. This option might be the most likely to receive Hennepin County Board support.

-There would be a certain amount of overhead with the operation of the LID as a local government unit. Would this expense and protocol be reasonable? Would the LID annual reports need to be audited (doubtful in my mind) and if so what would the expense be?

-What would the LID Board of Directors size, terms, election methods, etc. be?

-Would the DNR support the creation of a properly thought out LID? My feeling is that it is very likely that the DNR would support a St Albans Bay LID since it would replace an ad hoc funding source with a sustainable one, which I have in the past been told is the DNR's strong preference. The DNR still would have to grant the permits for the treatments that are used to manage AIS so they would not lose oversight of St Alban's Bay activities with a LID and would probably prefer the more formal LID organizational structure.

-Would the Lake Minnetonka Conservation District (LMCD) and Minnehaha Creek Watershed District (MCWD) support the creation of a St Alban's Bay LID? DNR regulations make it very difficult for a St Alban's Bay LID to be established without written approval from both the LMCD and MCWD to avoid mission conflicts. My expectation is that both the LMCD and MCWD would support the creation of a St Alban's Bay LID since it provides funding outside their budgets for an established aquatic invasive species management program.

-Would the cities of Excelsior and Greenwood both support a St Alban's Bay LID? It would seem that local city support would be very important.

-Would the Hennepin County Board be likely to issue the order creating the LID? Under State Statute Hennepin County would be taking on the final responsibility for the oversight of the LID and its finances. A St Alban's Bay LID would be very small in their grand scheme and they would not want to be in a position of mediating between property owners or cleaning up a financial mess. A broad base of support and well thought out plan would appear to be critical to the creation of a St Alban's Bay LID by the Hennepin County Board.

-Would there be sufficient property owner support for the creation of the LID. It might be desirable to quickly vet the concept with a random group of St Alban's Bay property owners. What is the percentage of lakeshore owners who currently contribute to the baywide treatments? This might be a good indicator of support for the concept of a LID.



Agenda Number: **9A-E**

Agenda Item: Council Reports

Summary: This is an opportunity for each council member to present updates and get input regarding various council assignments and projects. Related documents may be attached to this cover sheet.

Council Action: None required.



Agenda Number: **FYI**

Agenda Item: FYI Items in Council Packet

Summary: The attached items are included in the council packet for your information (FYI) only. FYI items typically include planning commission minutes, ViBES (Violations Bureau Electronic System) report of traffic citations processed by Hennepin County District Court, monthly report of activity on the Greenwood website, and other items of interest to the council.

Council Action: No council action is needed for FYI items.

March 7, 2013

To: Lake Minnetonka Mayors

From: Lake Minnetonka Association Bay Captains

The Lake Minnetonka Conservation District (LMCD), along with numerous partners, has developed a Milfoil Management Plan (Draft). This plan addresses milfoil management on Lake Minnetonka, including use of harvesters and herbicide treatments. The LMCD has circulated the draft plan to Lake Minnetonka Cities for their review and comment.

Accordingly, the City of Orono has reviewed the plan and submitted comments to the LMCD as well as copies to the Lake Minnetonka Cities. As their letter (Feb. 26, 2013) contains errors of fact, the Lake Minnetonka Association (LMA) who is the current project manager for the herbicide treatments, is submitting these comments on behalf of our Bay Captains.

Draft Plan

The development of the Draft Plan followed a thorough review of the demonstration project by the US Army Corps of Engineers, who have been technical advisors on this project. Using the Army Corps data and findings, a technical committee of the LMCD found:

“The overall goal of controlling Eurasian watermilfoil and Curlyleaf pondweed in a safe and effective manner to reduce these nuisance conditions appears to have been accomplished.”

Additionally, the development of the draft plan was overseen by a technical committee comprised of representatives from Minnehaha Creek Watershed District, Minnesota Department of Natural Resources, Hennepin County Environmental Services, LMA, Three Rivers Park District and other community representatives. The plan was approved by the LMCD AIS Committee, then the LMCD Board (for community review).

The draft plan provides for two basic management approaches for Lake Minnetonka: Harvesting and Herbicides. Eurasian watermilfoil is a 3,000- to 5,000-acre problem on Lake Minnetonka. Harvesting has a capacity of controlling about 300-acres, therefore additional methods are included in the plan. The plan balances the use of the respective methods to appropriate and suitable areas of the lake.

Orono’s Letter

The City of Orono does not support the draft plan (Feb. 26, 2013 letter). In addition to fiscal reasons, the City’s letter cites a number of points that are factually incorrect or lack an objective basis. These include:

- The City makes a number of comparisons between harvesting and herbicides. Our comments on the basis of these comparisons are detailed below. However, we do not intend our comments to favor one method over another. We believe milfoil and invasive plant control in Lake Minnetonka should use those methods that are a) technically feasible, b) provide effective, measurable outcomes, c) are environmentally safe and d) encourage the recovery of native plants.
- Orono’s letter states, “Mechanical harvesting ... allows flexibility for the immediate removal of vegetation hindering navigation ...”. Mechanical harvesting occurs on a rotating schedule. This schedule is designed for fairness, which to some extent limits flexibility. Every season however,

there are areas that are harvested later, getting relief in late-July or early-August. The harvesting season ends in mid-August and milfoil growth occurs and inhibits navigation through September, so scheduling flexibility cannot even occur during a large part of the boating season when milfoil still impedes navigation. By comparison, the herbicide treatments control milfoil for an entire boating season, sometimes two seasons.

- Orono's letter states, "Mechanical harvesting ... covers more surface area ...". According to LMCD records, harvesting cut 244 acres (2010, 2012 average first and second cut – 2011 was excluded because one harvester was out). Our plan for 2013 is to treat six bays using herbicides totaling about 900 acres. Furthermore, according to our analysis of LMCD data, herbicide controls are less costly than harvesters - \$247/acre (herbicide) versus \$545/acre (harvester).
- Orono's letter states, "The chemical treatment being proposed has not proved to be as effective as originally considered nor does it provide long-term protective measures for the Lake." The chemical treatments being proposed have been found to be safe and effective by the LMCD and the Army Corps of Engineers (see above); indeed, native plant frequency in Carmans Bay has increased 37% (2007 to 2012, late season); native plant frequency has similarly increased in all four additional treated bays. As for long-term protective measures, we believe the ongoing maintenance of milfoil using selective, targeted, safe herbicides does provide adequate protective measures as evidenced by the increase in native (good) plants. Both harvesting and herbicide control of milfoil is necessarily a maintenance activity – at this time, there is no long-term solution.
- The overall tone of Orono's letter hints ("chemical footprint") that the herbicides used are in some way inappropriate or unsafe. The herbicides used are registered by the United States Environmental Protection Agency, whose background research protocol is designed to approve only those herbicides that are safe to humans, fish and wildlife, and the environment. Furthermore, these herbicides are permitted by the Minnesota Department of Natural Resources.

We believe both harvesting and herbicides have a legitimate role in the control of milfoil on Lake Minnetonka at this time as framed in the draft plan. Further, we believe community funding for both control methods is appropriate, as the control of milfoil provides a clear public benefit for Lake Minnetonka.

The Bay Captains, through their work and dedication, have also demonstrated a substantial level of private support for the herbicide program. Indeed, private contributions have provided 69% of the total funding for the five-year project. Compare this with harvesting, which is 100% publically funded. In the future, a greater level of dedicated public funding for the herbicide program, commensurate with the level of public benefit, is appropriate.

The draft plan calls for an additional \$75,000 levy from the LMCD member Cities. This level of funding, along with the estimated grant from the MN Department of Natural Resources (the other public source) would make the public:private ratio around 50:50. Given the draft plan identifies that the herbicide treatments would occur in predominantly "public" areas of the bays, this ratio appears low.



March 7, 2013

Morgan V, LLC
34321 Myrtle Lane
Union City, CA 94587

To Whom It May Concern:

Thank you for taking the time to speak with me about the concerns regarding the recently vacated property located at 21380 State Highway 7, commonly known as the Lakeshore Market. The two issues of concern were the outside storage of a cooler and the unlicensed vehicle parked alongside the building. It has been noted that the cooler has been removed from the premises but the vehicle remains.

As we discussed on the phone, the vehicle remaining on the property is that of the former tenant who has twenty-eight days under the law from the date he vacated the property to remove it. You indicated if you were to remove it on your own, you would be responsible for all storage costs if he were to reclaim it prior to the expiration of that time period. I understand this is a cost you would not like to assume. After this twenty-eight day period the vehicle is transferred into your ownership and you said at that time you would donate it to a charity.

This letter serves as notification that the vehicle must be removed from the property no later than March 29th, the expiration of the twenty-eight day period. If it is not removed, the city will issued a civil citation as permitted under city code and you will have ten days from that point to remove it or be fined.

Sincerely,

A handwritten signature in black ink that reads "Gus Karpas". The signature is stylized with a large, sweeping initial "G" and a cursive "Karpas".

Gus Karpas
City Clerk/Zoning Administrator

Cc: File
Mayor Kind and City Councilmembers
City Attorney Mark Kelly

March 8, 2013

Doug Beutel
20860 Excelsior Boulevard
Greenwood MN 55331



RE: Potential extension of watermain along Excelsior Blvd.

Doug,

The city received a citizen petition to extend city water services from the city of Excelsior to Greenwood residents along Excelsior Blvd. The petition requested water service to properties between 21380 and 21170 Excelsior Boulevard. The city accepted the petition and proceeded with the state mandated process (feasibility study, public notices, public hearing, etc.) The city now has approved expansion of water to the petition zone. Now, the city has received an inquiry from 6 additional properties east of 21170 (the current end point of the approved watermain) to also be included in the project. Because of this, the city council is considering the possibility of initiating a 2nd process to extend the water project to those properties. Your property is one of the 10 properties which might be included in a 2nd process to extend water service eastward from the current project end point to as far as Manor Road.

Before proceeding with the next steps, the city council would like to know whether property owners of homes east of 21170 Excelsior Boulevard would welcome the installation of municipal water to serve their homes, understanding that the cost of the water project would be apportioned and assessed to each abutting property.

The city council has indicated they will *not* extend the watermain unless there is 100% participation beyond 21170 Excelsior Blvd. Therefore, please be aware that if any property between yours and 21170 Excelsior Blvd. chooses not to participate, your property probably will not be included in the project.

Please contact me as soon as possible if you desire that watermain be extended to your property.

The city council likely will not vote to install a watermain serving your property without first receiving a neighborhood petition. The city expects that soon you will be presented a petition for municipal water service. By signing the petition you will be requesting that the city act to initiate a process to extend municipal water service to your residence. Final project cost will be determined by the city engineer's feasibility study, but for your information the assessed cost likely will be at least \$15,000 plus connection costs, water meter fees, and future water service fees.

If you do not sign the petition or contact the city expressing your support for municipal water service by March 15, 2013, it will be assumed that you are not interested in having city water extended to your property.

Please call me if you have any questions.

A handwritten signature in black ink that reads "Gus Karpas".

Gus E. Karpas
City Zoning Administrator / City Clerk

March 8, 2013

Greg Sullwold
20880 Excelsior Boulevard
Greenwood MN 55331



RE: Potential extension of watermain along Excelsior Blvd.

Greg,

The city received a citizen petition to extend city water services from the city of Excelsior to Greenwood residents along Excelsior Blvd. The petition requested water service to properties between 21380 and 21170 Excelsior Boulevard. The city accepted the petition and proceeded with the state mandated process (feasibility study, public notices, public hearing, etc.) The city now has approved expansion of water to the petition zone. Now, the city has received an inquiry from 6 additional properties east of 21170 (the current end point of the approved watermain) to also be included in the project. Because of this, the city council is considering the possibility of initiating a 2nd process to extend the water project to those properties. Your property is one of the 10 properties which might be included in a 2nd process to extend water service eastward from the current project end point to as far as Manor Road.

Before proceeding with the next steps, the city council would like to know whether property owners of homes east of 21170 Excelsior Boulevard would welcome the installation of municipal water to serve their homes, understanding that the cost of the water project would be apportioned and assessed to each abutting property.

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If you do not sign the petition or contact the city expressing your support for municipal water service by March 15, 2013, it will be assumed that you are not interested in having city water extended to your property.

Please call me if you have any questions.

A handwritten signature in black ink, appearing to read "Gus K", with a checkmark at the end.

Gus E. Karpas
City Zoning Administrator / City Clerk

March 8, 2013

Roger and Janice Creamer
21020 Excelsior Boulevard
Greenwood MN 55331



RE: Potential extension of watermain along Excelsior Blvd.

Roger and Janice,

The city received a citizen petition to extend city water services from the city of Excelsior to Greenwood residents along Excelsior Blvd. The petition requested water service to properties between 21380 and 21170 Excelsior Boulevard. The city accepted the petition and proceeded with the state mandated process (feasibility study, public notices, public hearing, etc.) The city now has approved expansion of water to the petition zone. Now, the city has received an inquiry from 6 additional properties east of 21170 (the current end point of the approved watermain) to also be included in the project. Because of this, the city council is considering the possibility of initiating a 2nd process to extend the water project to those properties. Your property is one of the 10 properties which might be included in a 2nd process to extend water service eastward from the current project end point to as far as Manor Road.

Before proceeding with the next steps, the city council would like to know whether property owners of homes east of 21170 Excelsior Boulevard would welcome the installation of municipal water to serve their homes, understanding that the cost of the water project would be apportioned and assessed to each abutting property.

The city council has indicated they will *not* extend the watermain unless there is 100% participation beyond 21170 Excelsior Blvd. Therefore, please be aware that if any property between yours and 21170 Excelsior Blvd. chooses not to participate, your property probably will not be included in the project.

Please contact me as soon as possible if you desire that watermain be extended to your property.

The city council likely will not vote to install a watermain serving your property without first receiving a neighborhood petition. The city expects that soon you will be presented a petition for municipal water service. By signing the petition you will be requesting that the city act to initiate a process to extend municipal water service to your residence. Final project cost will be determined by the city engineer's feasibility study, but for your information the assessed cost likely will be at least \$15,000 plus connection costs, water meter fees, and future water service fees.

If you do not sign the petition or contact the city expressing your support for municipal water service by March 15, 2013, it will be assumed that you are not interested in having city water extended to your property.

Please call me if you have any questions.

A handwritten signature in black ink, appearing to read "Gus Karpas".

Gus E. Karpas
City Zoning Administrator / City Clerk

March 8, 2013

Cynthia Lehman
5410 Manor Road
Greenwood MN 55331



RE: Potential extension of watermain along Excelsior Blvd.

Cynthia,

The city received a citizen petition to extend city water services from the city of Excelsior to Greenwood residents along Excelsior Blvd. The petition requested water service to properties between 21380 and 21170 Excelsior Boulevard. The city accepted the petition and proceeded with the state mandated process (feasibility study, public notices, public hearing, etc.) The city now has approved expansion of water to the petition zone. Now, the city has received an inquiry from 6 additional properties east of 21170 (the current end point of the approved watermain) to also be included in the project. Because of this, the city council is considering the possibility of initiating a 2nd process to extend the water project to those properties. Your property is one of the 10 properties which might be included in a 2nd process to extend water service eastward from the current project end point to as far as Manor Road.

Before proceeding with the next steps, the city council would like to know whether property owners of homes east of 21170 Excelsior Boulevard would welcome the installation of municipal water to serve their homes, understanding that the cost of the water project would be apportioned and assessed to each abutting property.

The city council has indicated they will *not* extend the watermain unless there is 100% participation beyond 21170 Excelsior Blvd. Therefore, please be aware that if any property between yours and 21170 Excelsior Blvd. chooses not to participate, your property probably will not be included in the project.

Please contact me as soon as possible if you desire that watermain be extended to your property.

The city council likely will not vote to install a watermain serving your property without first receiving a neighborhood petition. The city expects that soon you will be presented a petition for municipal water service. By signing the petition you will be requesting that the city act to initiate a process to extend municipal water service to your residence. Final project cost will be determined by the city engineer's feasibility study, but for your information the assessed cost likely will be at least \$15,000 plus connection costs, water meter fees, and future water service fees.

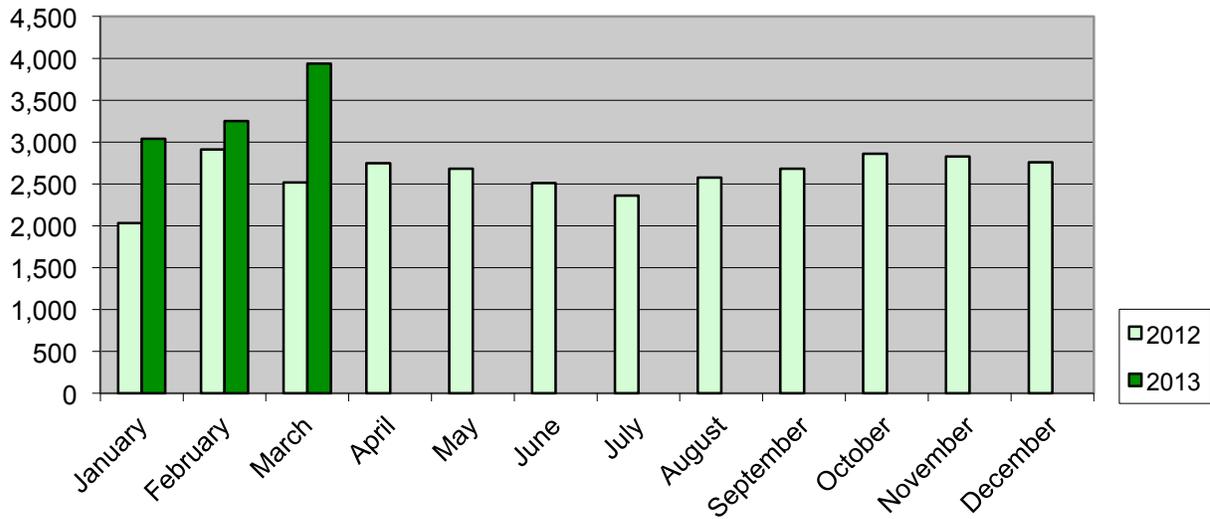
If you do not sign the petition or contact the city expressing your support for municipal water service by March 15, 2013, it will be assumed that you are not interested in having city water extended to your property.

Please call me if you have any questions.

A handwritten signature in black ink that reads "Gus Karpas". The signature is stylized and cursive.

Gus E. Karpas
City Zoning Administrator / City Clerk

**City of Greenwood
Website Total Hits**



| Month | 2012 | 2013 | Variance with Prior Month | Variance with Prior Year |
|----------------|--------------|--------------|--------------------------------------|-------------------------------------|
| January | 2,034 | 3,038 | 280 | 1,004 |
| February | 2,911 | 3,252 | 214 | 341 |
| March | 2,516 | 3,936 | 684 | 1,420 |
| April | 2,746 | | -3,936 | -2,746 |
| May | 2,682 | | 0 | -2,682 |
| June | 2,509 | | 0 | -2,509 |
| July | 2,361 | | 0 | -2,361 |
| August | 2,574 | | 0 | -2,574 |
| September | 2,682 | | 0 | -2,682 |
| October | 2,860 | | 0 | -2,860 |
| November | 2,828 | | 0 | -2,828 |
| December | 2,758 | | 0 | -2,758 |
| AVERAGE | 2,622 | 3,409 | | |

TOTAL NUMBER OF EMAIL ADDRESSES IN BULK MAIL DATABASE: 137
POPULATION: 688
EMAIL ADDRESSES % OF POPULATION: 20%

Site Statistics

Use this reporting tool to see your site statistics for your public site for this month or the previous month. Statistics for the Administration (or "admin") side of your site are not included in this report. Additionally, visits you make to your own site while administering it are not included in these statistics. All data collected before the previous month has been purged from our system and is not available for use; therefore, we recommend printing this report each month for your records.

The first report - Page Views by Section - shows total page views for each section. The second report - Unique Visitors by Section - shows the total page views for each section without the return visitors (showing only views from unique IP addresses). For example, if you browse to a page today, and then browse to that same page tomorrow, your viewing of that page would only be counted once in the unique (second) report.

Each report lists sections in page view order (highest number of page views first) and only lists sections that have had traffic within the reporting period. It does not list those sections without traffic.

| | |
|---|----------------------|
| Begin Date | 2/15/2013 |
| End Date | 3/15/2013 |
| Report Name | Page Views (Default) |
| <input type="button" value="Get Report"/> | |

Page Views by Section

| Section | Page Views | Percent of Total |
|--|------------|------------------|
| Default Home Page | 1670 | 42.43% |
| Agendas, Packets & Minutes | 320 | 8.13% |
| Swiffers NOT Flushable | 205 | 5.21% |
| City Departments | 138 | 3.51% |
| Planning Commission | 104 | 2.64% |
| Budget & Finances | 100 | 2.54% |
| Welcome to Greenwood | 94 | 2.39% |
| Mayor & City Council | 90 | 2.29% |
| Forms & Permits | 85 | 2.16% |
| Search Results | 75 | 1.91% |
| Code Book | 72 | 1.83% |
| RFPs & Bids | 64 | 1.63% |
| Assessments & Taxes | 63 | 1.6% |
| Comprehensive Plan & Maps | 57 | 1.45% |
| Watercraft Spaces | 57 | 1.45% |
| Links | 52 | 1.32% |
| What's New? | 50 | 1.27% |
| Photo Gallery | 50 | 1.27% |
| Xcel Project Update! | 48 | 1.22% |
| Garbage & Recycling | 48 | 1.22% |
| Lake Minnetonka | 42 | 1.07% |
| Planning & Zoning Workshop | 40 | 1.02% |
| Events | 38 | 0.97% |
| Meetings | 37 | 0.94% |
| Well Water | 35 | 0.89% |
| Spring Clean-Up Day | 33 | 0.84% |
| Old Log Community Events | 29 | 0.74% |
| Emergency Preparedness | 28 | 0.71% |
| Health & Safety | 27 | 0.69% |

Quick Tips

The reports offered in your Site Statistics tool only track activity on the public side of your site.

In each report, a section named "Default" and a section named "Home" may appear.

A page view gets attributed to "Default" when a visitor to your site types your URL into his or her Web browser. In most cases, the "Default" section is your Home Page.

A page view gets attributed to "Home" each time a visitor clicks the "Home" button on your Web site.

In the Page View (Default) report, only sections with Web traffic are reported and they are listed in page view order.

In the Page View by Section report, sections are listed in the order they appear in the navigation menu and are reported regardless of their traffic level.

In the Referrers report, it is important to remember that your own site acts like a referrer. So, don't be surprised if you see your own Web address(es) listed -- this tracks the number of times people went from one part of your site to another.

| | | |
|-------------------------------------|-------------|-------------|
| Health & Safety | 27 | 0.69% |
| Animal Services | 27 | 0.69% |
| Meetings on TV | 26 | 0.66% |
| Milfoil Project | 24 | 0.61% |
| Elections | 24 | 0.61% |
| Southshore Center | 22 | 0.56% |
| Community Surveys | 20 | 0.51% |
| Crime Alert! | 19 | 0.48% |
| Email List | 19 | 0.48% |
| Unsubscribe | 4 | 0.1% |
| TOTAL | 3936 | 100% |

Unique IPs by Section

| Section | Unique IPs | Percent of Total IPs |
|----------------------------|-------------|----------------------|
| Default Home Page | 427 | 29.65% |
| Agendas, Packets & Minutes | 122 | 8.47% |
| City Departments | 72 | 5% |
| Mayor & City Council | 52 | 3.61% |
| Welcome to Greenwood | 52 | 3.61% |
| Swiffers NOT Flushable | 39 | 2.71% |
| Planning Commission | 38 | 2.64% |
| Forms & Permits | 38 | 2.64% |
| Links | 35 | 2.43% |
| What's New? | 34 | 2.36% |
| Assessments & Taxes | 33 | 2.29% |
| Photo Gallery | 32 | 2.22% |
| Code Book | 30 | 2.08% |
| Planning & Zoning Workshop | 29 | 2.01% |
| Xcel Project Update! | 28 | 1.94% |
| Garbage & Recycling | 27 | 1.88% |
| Comprehensive Plan & Maps | 26 | 1.81% |
| Search Results | 25 | 1.74% |
| Watercraft Spaces | 25 | 1.74% |
| Lake Minnetonka | 25 | 1.74% |
| Meetings | 22 | 1.53% |
| RFPs & Bids | 22 | 1.53% |
| Budget & Finances | 21 | 1.46% |
| Spring Clean-Up Day | 18 | 1.25% |
| Well Water | 18 | 1.25% |
| Southshore Center | 17 | 1.18% |
| Old Log Community Events | 16 | 1.11% |
| Email List | 15 | 1.04% |
| Animal Services | 14 | 0.97% |
| Emergency Preparedness | 13 | 0.9% |
| Milfoil Project | 13 | 0.9% |
| Health & Safety | 12 | 0.83% |
| Community Surveys | 11 | 0.76% |
| Meetings on TV | 11 | 0.76% |
| Elections | 10 | 0.69% |
| Events | 8 | 0.56% |
| Crime Alert! | 7 | 0.49% |
| Unsubscribe | 3 | 0.21% |
| TOTAL | 1440 | 100% |

Generate Download File (.csv) for the current report:

Done