

MEMO

TO: Sunfish Lake Mayor and Councilmembers
FROM: Timothy J. Kuntz, City Attorney
DATE: December 5, 2023
RE: Resolution Adopting the General Fund Operating Budget for the City of Sunfish Lake for the Year 2024; and Resolution Levying and Adopting the Tax Levy for Collection in the Year 2024

December 5, 2023 Council Meeting; Agenda Items 8(a)(i) & (ii)

Section 1. Background. In September 2023 the City Council adopted and filed with the County a proposed “Not-to-Exceed” Tax Levy.

A Resolution dealing with a Not-to-Exceed Levy, is attached for reference. It was adopted by the Council in September 2023.

On Tuesday, December 5, 2023, at the Council meeting, the Council will conduct a public meeting to receive input concerning the proposed budget and tax levy for collection in the year 2024. The Council will:

- 1.) Discuss the proposed budget and property tax levy for 2024.
- 2.) Receive public comment on the proposed budget and property tax levy for 2024.
- 3.) Determine and approve the final budget and property tax levy for 2024.

The Council must certify the final property tax levy to the County Auditor on or before December 28, 2023.

Section 2. Tax Levy. The Budget and Tax Levy are proposed to be the same as the Not-to-Exceed Tax Levy which was set in September 2023.

The General Fund Operating Budget reflects the General Property Tax Levy of \$658,241 for General Fund purposes, and a Tax Levy of \$146,285 for Improvement Bond Debt Retirement.

Section 3. Final Tax Levy. Attached for Council consideration is a Resolution Levying and Adopting the Tax Levy for Collection in the Year 2024. Like the budget, the Tax Levy Budget reflects a General Property Tax Levy of \$658,241 for General Fund purposes, and a Tax Levy of \$146,285 for Improvement Bond Debt Retirement.

**CITY OF SUNFISH LAKE
DAKOTA COUNTY, MINNESOTA**

RESOLUTION NO. 23-_____

**RESOLUTION ADOPTING THE GENERAL FUND
OPERATING BUDGET FOR THE CITY OF SUNFISH LAKE
FOR THE YEAR 2024**

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

The attached 2024 General Fund Operating Budget for the City of Sunfish Lake is hereby approved and the appropriations shown for each department are hereby approved.

Adopted this 5th day of December, 2023, by the City Council of Sunfish Lake.

Dan O’Leary, Mayor

ATTEST:

Christy Wilcox, City Clerk

City of Sunfish Lake
Budget Analysis
All Funds
Year 2024

11/24/23

	2022	2023	2023	Final 2024		
	<u>Actual</u>	<u>Budget</u>	<u>Full yr estimate</u> As of 7/31	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Revenues</u>						
Property taxes - current	\$ 579,395	\$ 515,943	\$ 515,943	\$ 658,241	142,298	21.6%
Property taxes - delinq	8,188	0	885	0	0	0.0%
Grants	0	0	0	0	0	-100.0%
Other grants	29,725	0	0	0	0	0.0%
Other taxes	0	1,500	2,155	1,500	0	0.0%
Gross permits & plan checks	37,584	24,000	24,000	8,000	(16,000)	-200.0%
Surtax revenue	0	420	420	420	0	0.0%
Charges for City services	5,599	3,000	3,000	3,000	0	0.0%
Fines	4,223	2,000	2,500	2,000	0	0.0%
Interest income	(10,382)	6,000	6,000	6,000	0	0.0%
Miscellaneous	114,244					
Subtotal-General and Surtax	768,576	552,863	554,903	679,161	126,298	18.6%
Special Assessments	102,175	116,902	72,564	107,896	(9,006)	-8.3%
Bond Fund Levy	144,827	143,656	144,827	146,285	2,629	1.8%
Assessments-Interest	0	0	0	0	0	0.0%
Funding from CIP	0			0	0	
Bond Proceeds	0	0	0	0	0	0.0%
Total Revenues	1,015,578	813,421	772,294	931,318	117,897	12.7%
<u>Expenditures</u>						
Council expenses	270	400	400	400	0	0.0%
Publishing-printing & advertising	389	2,400	2,400	5,000	2,600	52.0%
Mayor	0	878	878	900	22	2.4%
City Administrator	6,970	6,995	6,995	0	(6,995)	-100.0%
City Clerk/Administrator	18,787	18,201	17,671	24,102	5,901	24.5%
Digitization of records				15,000	15,000	100.0%
Elections	3,001	600	600	3,000	2,400	80.0%
Postage	175	600	600	600	0	0.0%
Treasurer	26,219	25,532	24,788	26,298	766	2.9%
Upgrade Financial Software		1,200		1,200	0	0.0%
Financial Audit		21,000	21,000	0	(21,000)	-100.0%
Bank charges	60	120	60	120	0	0.0%
City Attorney - Civil	62,538	35,000	54,602	40,000	5,000	12.5%
City Attorney - Prosecution	0	7,000	7,000	7,000	0	0.0%
City Planner	56,971	43,400	43,400	48,000	4,600	9.6%
Escrow research & Ordinance Update	10,360	58,250	58,250	30,000	(28,250)	-94.2%
Code Enforcement				10,000	10,000	100.0%
Police	116,173	108,384	108,384	108,474	90	0.1%
Fire protection	72,931	80,339	80,339	90,000	9,661	10.7%
Signal lighting	157	90	90	90	0	0.0%
Due to City Inspector	27,360	19,200	19,200	0	(19,200)	-100.0%
Septic System Administration	561	600	600	600	0	0.0%

City of Sunfish Lake
Budget Analysis
All Funds

	2022	2023	2023	Proposed 2024		
Year 2023	<u>Actual</u>	<u>Budget</u>	<u>Full yr estimate</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
City Engineer	40,929	52,180	52,180	49,750	(2,430)	-4.9%
Road maint/capital improve	0	9,100	0	22,100	13,000	58.8%
Capital Improvements	181,232	0	585	64,630	64,630	-100.0%
Charlton road maint	0	0	0	0	0	0.0%
Street lighting	1,015	600	700	600	0	0.0%
Sign maint/pavement mark	1,175	4,500	4,500	4,500	0	0.0%
Escrow expense	125,972					
Snow removal - IGH	0	3,000	0	3,000	0	0.0%
Snow removal - other	39,000	39,000	39,000	45,000	6,000	13.3%
Recycling	0	0	0	0	0	100.0%
City Forester	9,713	27,062	27,062	27,874	812	2.9%
Forestry expenses	17,948	14,800	14,800	15,000	200	1.3%
Deer management	0	450	450	450	0	0.0%
Water quality	0	1,140	1,140	1,400	260	18.6%
Insurance	1,898	2,800	2,800	4,000	1,200	30.0%
Memberships	9,176	4,900	4,900	5,000	100	2.0%
Rent	0	0	0	0	0	0.0%
Office Supplies & Expense	1,529	2,440	2,440	2,440	0	0.0%
Surtax payments	265	420	420	0	(420)	-100.0%
Website Expenses	555	4,000	4,000	4,000	0	0.0%
Welcome Committee	0	0	0	250	250	100.0%
Miscellaneous	3,287	2,500	2,500	2,500	0	0.0%
Deposit to Reserves	0	0	0	0	0	
Subtotal-General & Surtax	834,594	599,081	604,744	663,278	64,197	9.7%
Bond Interest	42,872	35,718	42,707	28,040	(7,678)	-27.4%
Bond Principal	170,000	175,000	175,000	240,000	65,000	27.1%
Total expenditures	1,049,464	813,421	822,451	931,318	117,897	12.7%
Net increase(decrease) in reserve	(33,906)	0	(50,157)	0	0	

Summary & Tax Rate Analysis

			2024 Budget Balance	
General Revenue	557,629	592,071	658,241	11.18%
Bond Fund-Levy	112,523	144,827	146,285	1.01%
Total	670,152	736,898	804,526	9.18%
Tax Rate	0.28529	0.21814	0.26658	22.21%
			736,898	
			67,628	

**CITY OF SUNFISH LAKE
DAKOTA COUNTY, MINNESOTA**

RESOLUTION NO. 23-_____

**RESOLUTION LEVYING AND ADOPTING THE
TAX LEVY FOR COLLECTION IN THE YEAR 2024**

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

There is hereby levied upon all taxable property in the City of Sunfish Lake a direct Ad Valorem Tax for the year 2024 for the following purposes and for the following amounts:

General Fund:

General Property Tax Levy	\$658,241
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Bond Retirement:

Improvement Bond Debt Retirement	\$146,285
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Total Levy	\$804,526
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Less HACA and LGA	\$-0-
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<u>Final Net Levy:</u>	\$804,526
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Adopted this 5th day of December, 2023, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Christy Wilcox, City Clerk

**CITY OF SUNFISH LAKE
DAKOTA COUNTY, MINNESOTA**

RESOLUTION NO. 23-_____

**RESOLUTION SETTING NOT-TO-EXCEED
TAX LEVY FOR COLLECTION IN THE YEAR 2024**

WHEREAS, State law requires that prior to September 30, 2023, the City of Sunfish Lake set a not-to-exceed tax levy for collection in the year 2024.

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

The City hereby sets the not-to-exceed tax levy for collection in the year 2024 as follows:

General Fund:

Not-to-Exceed General Property Tax Levy	\$658,241
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Bond Retirement

Not-to-Exceed Improvement Bond Debt Retirement	\$146,285
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Total Not-to-Exceed Levy	\$804,526
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Less HACA and LGA	-\$0.00_____
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Final Net Not-to-Exceed Levy	\$804,526
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The City Council of the City of Sunfish Lake will discuss and vote on the budget and property taxes for the year 2024 at the regularly scheduled City Council meeting on December 5, 2023, at 7:00 p.m. at the First Calvary Baptist Church, 5495 S. Robert Trail, Inver Grove Heights, Minnesota, 55077. The attached Notice of Meeting is hereby approved and posted at the First Calvary Baptist Church and on the Sunfish Lake City Website at www.sunfishlake.org.

All citizens are invited to attend the meeting and express their opinions on the proposed budget and property taxes payable in the year 2024. At the meeting the Council will consider the following:

- 1.) Discuss the proposed budget and property tax levy for 2024.
- 2.) Receive public comment on the proposed budget and property tax levy for 2024.
- 3.) Determine and approve the final budget and property tax levy for 2024.

All written and oral comments will be considered at the meeting.

Passed this 5th day of September, 2023, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Christy Wilcox, City Clerk