



City Council Action Item

Subject: 2026 Final Budget

Meeting Date: December 9, 2025	
Submitted/Presented by/Department: Char Stark/Treasurer	
Action Type	
☐ Consent Item	☐ Discussion/Direction
☐ Public Hearing	☐ Informational Only
☒ Action/Motion	☐ Report
☐ Resolution	☐ Other: Click or tap here to enter text.
Action	
Council to adopt a not to exceed budget for 2026.	
Background	
Attached is the final budget for adoption.	
Attachments	
2026 budget worksheet 2026 presentation 2026 Resolution	
Previous Relevant Actions	
Council reviewed the 2026 budget at the August 12th meeting. Adopted the preliminary 2026 budget at the September 9th meeting.	
Alternatives	
Financial	
Budgeted: ☐ Yes	☒ No Financial Impact
Fund	Click or tap here to enter text.
Department: Click or tap here to enter text.	
Account: Click or tap here to enter text.	
Amount: Click or tap here to enter text.	

FUND Account Description		2024 Budget	2024 Actual	Final 2025 Budget	Through Oct	Preliminary 2026 Budget	\$ change
FUND 101 General Fund							
101	E 101-01-40350 Publishing-printing & advertise	\$5,000.00	\$682.56	\$1,000.00	\$428.06	\$1,000.00	\$0.00
101	E 101-01-41110 Council expenses	\$400.00	\$458.13	\$400.00		\$400.00	\$0.00
101	E 101-02-40345 Postage-City Administrator	\$0.00	\$0.00	\$200.00	\$43.80	\$700.00	\$500.00
101	E 101-02-41000 Mayor	\$900.00	\$333.75	\$900.00		\$900.00	\$0.00
101	E 101-02-41320 City Administrator	\$24,102.00	\$23,630.00	\$26,750.00	\$24,540.81	\$27,552.50	\$802.50
101	E 101-02-41410 Elections	\$3,000.00	\$3,057.35	\$570.00	\$904.00	\$3,450.00	\$2,880.00
101	E 101-02-41921 Digitization of records			\$3,100.00	\$3,415.00	\$3,418.00	\$318.00
101	E 101-03-40345 Postage-Treasurer	\$600.00	\$223.80	\$400.00	\$246.49	\$400.00	\$0.00
101	E 101-03-40432 Bank charges	\$120.00	\$236.91	\$75.00		\$75.00	\$0.00
101	E 101-03-41520 Treasurer	\$26,298.00	\$19,177.78	\$26,298.00	\$17,923.60	\$23,000.00	(\$3,298.00)
101	Financial Software	\$1,200.00	\$840.00	\$840.00		\$840.00	\$0.00
101	E 101-10-40304 City Attorney - Civil	\$40,000.00	\$27,026.75	\$40,000.00	\$15,210.75	\$40,000.00	\$0.00
101	E 101-10-40305 City Attorney - Prosecution	\$7,000.00	\$6,046.50	\$7,000.00	\$5,674.00	\$7,000.00	\$0.00
101	E 101-12-41910 City Planner	\$48,000.00	\$45,920.25	\$51,000.00	\$47,578.30	\$52,000.00	\$1,000.00

FUND	Account Description	2024 Budget	2024 Actual	Final 2025 Budget	Through Oct	Preliminary 2026 Budget	\$ change
101	E 101-12-42450 Code Enforcement	\$10,000.00		\$10,000.00		\$2,000.00	((\$8,000.00))
101	E 101-20-42000 Septic System Admin	\$600.00	\$573.00	\$600.00	\$573.00	\$600.00	\$0.00
101	E 101-20-42100 Police	\$108,474.00	\$99,517.32	\$109,558.74	\$100,428.89	\$111,969.03	\$2,410.29
101	E 101-20-42200 Fire protection	\$90,000.00	\$89,984.00	\$110,000.00	\$105,892.00	\$105,000.00	((\$5,000.00))
101	E 101-30-43000 City Engineer	\$49,750.00	\$31,982.25	\$44,820.00	\$25,289.50	\$46,160.00	\$1,340.00
101	E 101-32-40405 Street maint/pavement mark	\$4,500.00	\$4,662.73	\$11,900.00	6,159.19	\$11,900.00	\$0.00
101	E 101-32-41935 Water quality/Lake Maintenance					\$7,650.00	\$7,650.00
101	E 101-32-43100 Road maintenance	\$22,100.00					\$0.00
101	E 101-32-43160 Signal lighting/Street Lighting	\$690.00	\$918.81	\$690.00	\$990.74	\$690.00	\$0.00
101	E 101-32-43250 Snow removal - IGH	\$3,000.00		\$3,000.00	\$0.00	\$0.00	((\$3,000.00))
101	E 101-32-43260 Snow removal - other	\$45,000.00	\$44,500.00	\$45,000.00	\$37,500.00	\$45,000.00	\$0.00
101	E 101-36-41920 City Forester	\$27,874.00	\$11,421.40	\$12,500.00	\$7,577.24	\$12,875.00	\$375.00
101	E 101-36-41925 Deer management	\$450.00		\$250.00		\$250.00	\$0.00
101	E 101-36-41930 Forestry expenses	\$14,800.00	\$8,912.00	\$7,500.00	\$6,106.59	\$7,500.00	\$0.00

FUND Account Description			2024 Budget	2024 Actual	Final 2025 Budget	Through Oct	Preliminary 2026 Budget	\$ change
	101	E 101-36-41935 Water quality	\$1,400.00	\$2,233.50	\$7,650.00	\$8,306.96	\$0.00	
								(\$7,650.00)
	101	E 101-60-40200 Office Supplies & Storage Expense	\$2,440.00	\$420.50	\$4,200.00	\$1,804.88	\$4,200.00	\$0.00
	101	E 101-60-40300 Website Expenses	<i>\$4,000.00</i>	\$220.00	\$4,000.00	\$2,065.00	\$4,000.00	\$0.00
	101	E 101-60-40360 Welcome Committee	\$250.00		\$250.00		\$250.00	\$0.00
	101	E 101-60-40361 Insurance	\$4,000.00	\$2,628.00	\$3,500.00	\$3,001.00	\$3,500.00	\$0.00
	101	E 101-60-40365 Insurance Agent	\$0.00		\$2,100.00		\$0.00	(\$2,100.00)
	101	E 101-60-40399 Miscellaneous	\$2,500.00	\$1,502.58	\$2,500.00	\$137.98	\$1,900.00	(\$600.00)
	101	E 101-60-40433 Memberships	\$5,000.00	\$4,090.84	\$3,000.00	\$844.00	\$7,000.00	\$4,000.00
		Total General Fund	\$553,448.00	\$431,200.71	\$541,551.74	\$422,641.78	\$533,179.53	(\$8,372.21)
FUND 200 Surtax Fund						(\$31,372.83)		
		Total Surtax	\$0.00		\$0.00		\$0.00	\$0.00
	101	E 101-12-40605 Escrow Research & Ordinance Up	\$30,000.00	\$3,296.75	\$0.00		\$0.00	\$0.00

FUND	Account Description	2024 Budget	2024 Actual	Final 2025 Budget	Through Oct	Preliminary 2026 Budget	\$ change
201	E 201-60-40399 Miscellaneous	\$0.00		\$0.00	13,120.00	\$0.00	\$0.00
201	E 201-60-40505 Equipment	\$0.00		\$0.00		\$0.00	\$0.00
201	E 201-60-41921 Digitization of records	\$15,000.00		\$0.00	36,856.00	\$0.00	\$0.00
	Total ARPA	\$45,000.00	\$35,143.25	\$0.00	49,976.00	\$0.00	\$0.00
202	E 202-XX-40399 Miscellaneous	\$0.00		\$0.00		\$0.00	\$0.00
202	E 202-XX-40505 Equipment	\$0.00		\$0.00	10,223.00	\$0.00	\$0.00
	Total Public Safety	\$0.00	\$9,997.00	\$0.00	10,223.00	\$0.00	\$0.00
FUND 300 Debt							
	Total Debt Service Fund	\$0.00		\$0.00		\$0.00	\$0.00
FUND 310 2014 Debt Service							
	Total 2014 Debt Service	\$36,570.00	\$36,317.50	\$35,980.00	35,490.00	\$0.00	(\$35,980.00)
FUND 320 2017 Debt Service							\$0.00
	Total 2017 Debt Service	\$45,600.00	\$46,090.00	\$44,680.00	44,580.00	\$48,612.00	\$3,932.00
FUND 330 2019 Debt Service							
	Total 2019 Debt Service	\$114,347.50	\$120,212.50	\$121,487.50	116,587.50	\$118,669.00	(\$2,818.50)
FUND 340 2021 Debt Service							
	Total 2021 Debt Service	\$71,522.50	\$71,997.50	\$71,100.00	71,461.00	\$70,320.00	(\$780.00)
							\$0.00
							\$0.00
Fund 400 Road Projects Capital							\$0.00
400	E 400-32-40500 Capital Improvements	\$64,630.00	\$38,373.80	\$0.00		\$34,000.00	\$34,000.00
							\$0.00
	TOTAL EXPENDITURES	\$931,118.00	\$792,629.01	\$814,799.24	\$740,736.28	\$804,780.53	(\$10,018.71)

FUND Account Description			2024 Budget	2024 Actual	Final 2025 Budget	Through Oct	Preliminary 2026 Budget	\$ change
		TOTAL CHANGE FROM 2025		(\$138,488.99)	(\$116,318.76)		(\$10,018.71)	



Sunfish Lake Public Hearing Budget
and Tax Levy for 2026
December 9, 2025

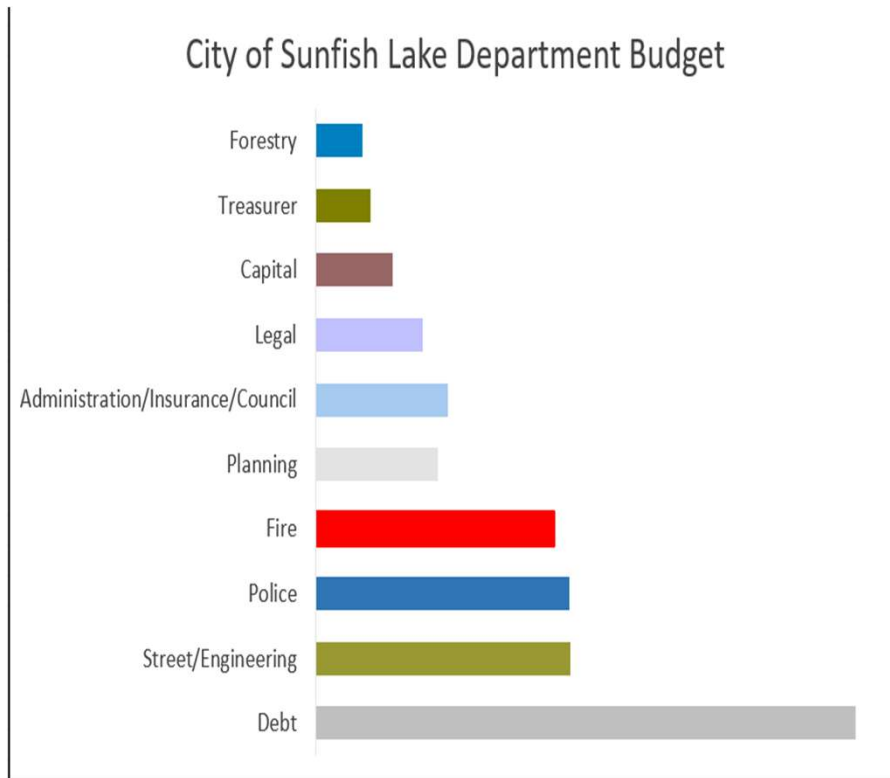
Total Budget and Total Levy

Sunfish Lake Tax Rate Calculation						
	2021	2022	2023	2024	2025	Preliminary 2026
City Tax Levy	670,152.00	736,598.00	659,599.00	804,526.00	650,984.00	664,416.58
City Tax Rate	28.41%	28.52%	21.81%	26.66%	20.70%	19.04%
Total Tax Capacity	2,358,833.00	2,582,976.00	3,023,794.00	3,017,922.00	3,144,229.00	3,490,162.00

TAX CAPACITY RATES

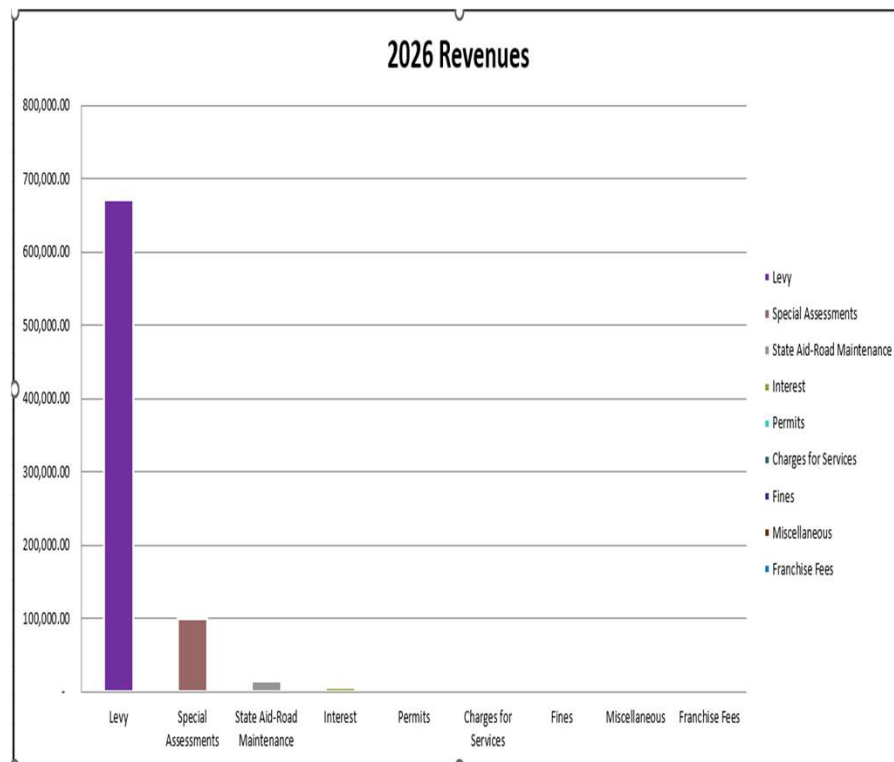
	2025 Tax Rate	2026 Tax Rate	Percentage	Change
• SUNFISH LAKE	0.20704	0.19037	0.30771	-0.01667
• ISD 197	0.19341	0.18773	0.30344	-0.00568
• COUNTY	0.19948	0.21008	0.33957	0.01060
• SPECIAL DISTRICTS	0.03053	0.03049	0.04928	0.0000
TOTAL	<u>0.63046</u>	<u>0.61867</u>	<u>100%</u>	<u>-0.0117922</u>

Budget per Department



Debt	237,601.00
Street/Engineering	112,000.00
Police	111,969.03
Fire	105,000.00
Planning	54,000.00
Administration/Insurance/Council	58,270.50
Legal	47,000.00
Capital	34,000.00
Treasurer	24,315.00
Forestry	20,625.00
	804,780.53

2026 Revenues



Levy	664,416.58	83%
Special Assessments	106,727.95	13%
State Aid-Road Maintenance	15,636.00	2%
Interest	6,000.00	1%
Permits	4,000.00	0%
Charges for Services	3,000.00	0%
Fines	3,000.00	0%
Miscellaneous	1,000.00	0%
Franchise Fees	1,000.00	0%
Total	804,780.53	100%

Changes from 2025 Budget and Tax Levy

• Budget

(Dec) DS payments-2014		(35,980.00)
DS-2017		(2,818.50)
DS-2019		3,932.00
DS-2021		(780.00)
Decrease to fire		(5,000.00)
Increased Police		2,410.29
Planner		(7,000.00)
Engineer		1,340.00
Inc to capital program		34,000.00
City Administrator		1,620.50
Elections		2,880.00
Decrease to Treasurer		(3,298.00)
Decrease to Code enforcement		(3,000.00)
Forster		375.00
Misc		1,300.00
Change to Budget		(10,018.71)

• Tax Levy

Use of Cash reduced		16,912.44
SA reduction		19,310.56
Change to budget		(10,018.71)
State Aid		(3,979.00)
Other-FF and SA Int		(1,900.00)
Levy Increase		20,325.29

Year to Year Comparison-
\$1,160,728(6.28% incr.)

2021	2022	2023	2024	2025	2026 Preliminary
900,000	900,000	1,066,900	1,183,100	1,092,000	1,160,728
900,000	900,000	1,066,900	1,183,100	1,092,000	1,160,728
10,000	13,644	12,866	13,539	13,932	13.257
28.41%	28.52%	21.81%	26.66%	20.70%	19.04%
\$2,841.	\$3,890.	\$2,636	\$3,609	\$2,885	\$2,524



Year to Year Comparison-
\$2,583,089 (6.28% incr.)

2021	2022	2023	2024	2025	2026 Preliminary
2,000,000	2,000,000	2,380,000	2,641,800	2,430,456	2,583,089
2,000,000	2,000,000	2,380,000	2,641,800	2,430,456	2,583,089
10,000	13,644	28,500	31,773	29,131	31,039
28.41%	28.52%	21.81%	26.66%	20.70%	19.04%
\$6,747	\$6,776	\$6,216.	\$8,470.	\$6,031.	\$5,909.



Year to Year Comparison

\$3,872,481 (6.28% Incr.)

2021	2022	2023	2024	2025	2026 Preliminary
2,997,979	2,997,978	3,567,977	3,960,676	3,643,659	3,872,481
10,000	13,644	43,375	48,284	44,321	47,183
28.410%	28.517%	21.814%	26.658%	20.704%	19.04%
\$ 10,284	\$ 10,323	\$ 9,451.	\$ 12,858	\$ 9,166.	\$ 8,972.





- Questions

CITY OF SUNFISH LAKE

Dakota Co. Minnesota

Resolution 25-14

Resolution adopting the Final 2026 Budget

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

The attached 2026 budget for the General Fund and other Funds for the City of Sunfish Lake, Minnesota is hereby approved and the appropriation's shown for each department are hereby approved.

Adopted this day 9th of December, 2025, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Christy Wilcox, City Clerk

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101	E 101-32-43160 Signal lighting/Street Lighting	\$690.00	\$918.81	\$690.00	\$990.74	\$690.00	\$0.00
101	E 101-32-43250 Snow removal - IGH	\$3,000.00		\$3,000.00	\$0.00	\$0.00	(\$3,000.00)
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	101	E 101-60-40360 Welcome Committee	\$250.00		\$250.00		\$250.00	\$0.00
	101	E 101-60-40361 Insurance	\$4,000.00	\$2,628.00	\$3,500.00	\$3,001.00	\$3,500.00	\$0.00
	101	E 101-60-40365 Insurance Agent	\$0.00		\$2,100.00		\$0.00	(\$2,100.00)
	101	E 101-60-40399 Miscellaneous	\$2,500.00	\$1,502.58	\$2,500.00	\$137.98	\$1,900.00	(\$600.00)
	101	E 101-60-40433 Memberships	\$5,000.00	\$4,090.84	\$3,000.00	\$844.00	\$7,000.00	\$4,000.00
		Total General Fund	\$553,448.00	\$431,200.71	\$541,551.74	\$422,641.78	\$533,179.53	(\$8,372.21)
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		Total Surtax	\$0.00		\$0.00		\$0.00	\$0.00
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201	E 201-60-41921 Digitization of records	\$15,000.00		\$0.00	36,856.00	\$0.00	\$0.00
	Total ARPA	\$45,000.00	\$35,143.25	\$0.00	49,976.00	\$0.00	\$0.00
202	E 202-XX-40399 Miscellaneous	\$0.00		\$0.00		\$0.00	\$0.00
202	E 202-XX-40505 Equipment	\$0.00		\$0.00	10,223.00	\$0.00	\$0.00
	Total Public Safety	\$0.00	\$9,997.00	\$0.00	10,223.00	\$0.00	\$0.00
FUND 300 Debt							
	Total Debt Service Fund	\$0.00		\$0.00		\$0.00	\$0.00
FUND 310 2014 Debt Service							
	Total 2014 Debt Service	\$36,570.00	\$36,317.50	\$35,980.00	35,490.00	\$0.00	(\$35,980.00)
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	Total 2017 Debt Service	\$45,600.00	\$46,090.00	\$44,680.00	44,580.00	\$48,612.00	\$3,932.00
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	Total 2021 Debt Service	\$71,522.50	\$71,997.50	\$71,100.00	71,461.00	\$70,320.00	(\$780.00)
							\$0.00
							\$0.00
Fund 400 Road Projects Capital							\$0.00
400	E 400-32-40500 Capital Improvements	\$64,630.00	\$38,373.80	\$0.00		\$34,000.00	\$34,000.00
							\$0.00
	TOTAL EXPENDITURES	\$931,118.00	\$792,629.01	\$814,799.24	\$740,736.28	\$804,780.53	(\$10,018.71)

FUND Account Description			2024 Budget	2024 Actual	Final 2025 Budget	Through Oct	Preliminary 2026 Budget	\$ change
		TOTAL CHANGE FROM 2025		(\$138,488.99)	(\$116,318.76)		(\$10,018.71)	

CITY OF SUNFISH LAKE
DAKOTA COUNTY, MINNESOTA

RESOLUTION NO 25-15

RESOLUTION LEVYING AND ADOPTING THE TAX LEVY FOR COLLECTION IN THE YEAR 2026

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 2026 for the following purposes and for the following amounts:

General Fund:	\$499,543
General Property Tax Levy	34,000
Debt Funds	130,873
Total Levy	<u>\$664,416</u>
Less HACA and LGA	-0-
Final Net Levy:	<u>\$664,416</u>

Adopted this 9th day of December, 2025, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Christy Wilcox, City Clerk