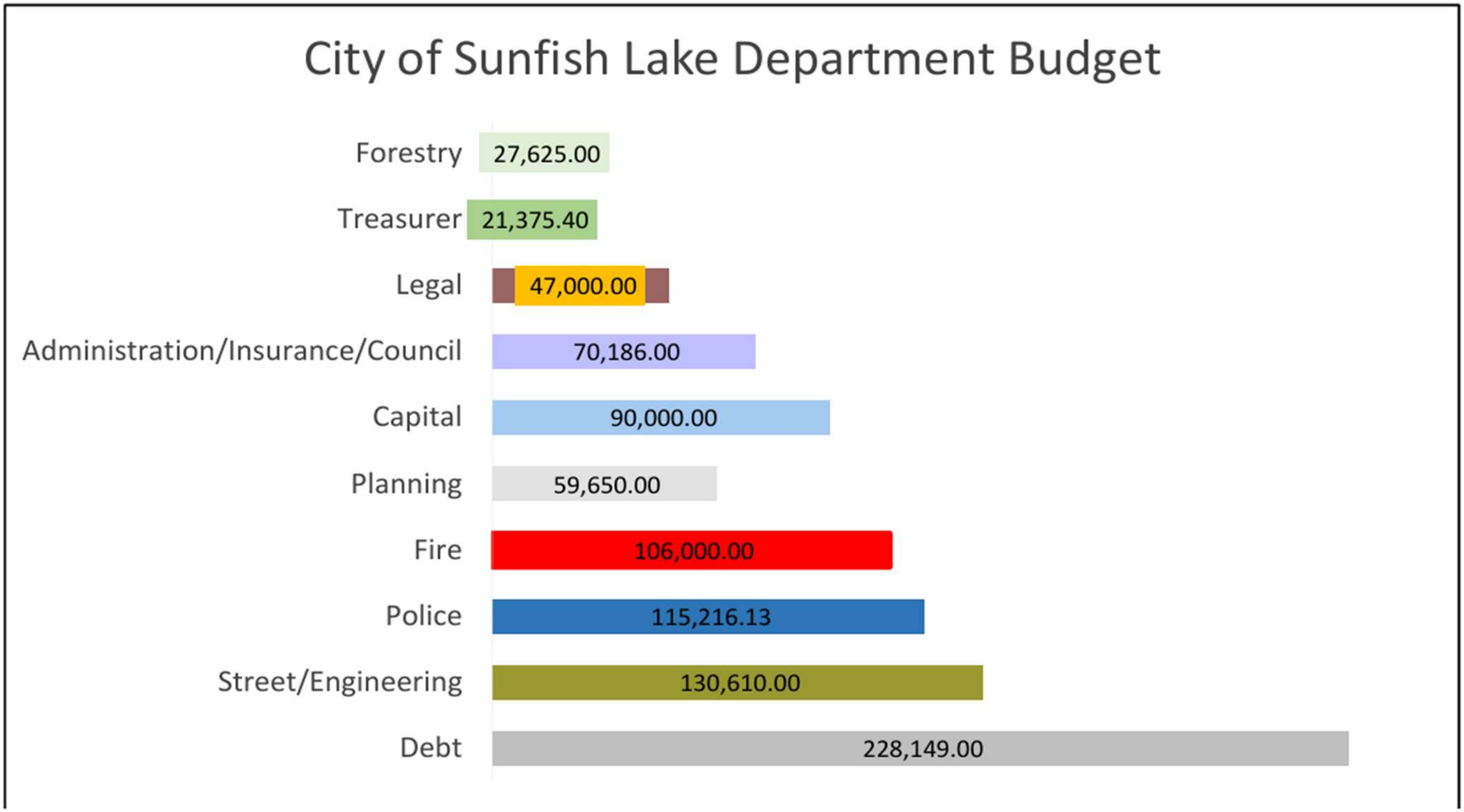
Preliminary 2027 Budget

Summary Changes to Budget

Column1	Column2	Column3
Department	Amount	Description
Administration	1,940.60	3% increase
Capital	56,000.00	Increase to Crack and seal program
Comp Plan	20,000.00	Spread over three years
Debt	(9,452.00)	Reduction in Interest
Digitalization of records	170.90	
Elections	(2,000.00)	No election in 2027, New Equipment
Engineering	26,050.00	New contract for snow plowing, increase for Engineering
Finance	1.40	3% increase to rate, reduced hours, Accounting software increase
Fire	1,000.00	1% increase
Forestry	7,000.00	Added trail maintenance costs-2nd park
Lights-signals	510.00	
Misc.	(1,265.00)	
PERA	2,128.00	New payroll expense for Admin and Finance
Planner	(14,350.00)	Reduced per City Planner with Escrows and Permits
Police	3,297.10	2.59% Increase
Change to Budget	**$ 91,031.00**	

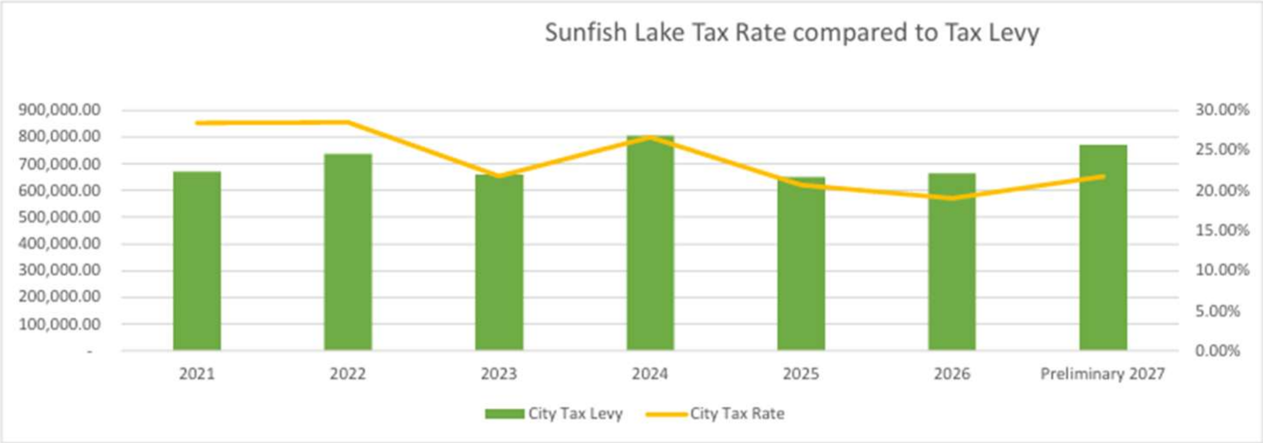
11% increase to total budget	
Reduction to some revenues	(14,431.00)
Average Increase to MV	1.40%
Increase to Levy reguirement	105,462.00

Significant changes	
Comp Plan	20,000
Capital-Crack and Seal program	56,000
Snow Plowing	18,000
Reduction to Planning-Escrows	(14,350)
Park increase in maintenance of p	7,000


City of Sunfish Lake Department Budget
Forestry
27,625.00
Treasurer
21,375.40
Legal
47,000.00
Administration/Insurance/Council
70,186.00
Capital
90,000.00
Planning
59,650.00
Fire
106,000.00
Police
115,216.13
Street/Engineering
130,610.00
Debt
228,149.00

Sunfish Lake Tax Rate Calculation

	2021	2022	2023	2024	2025	2026	Preliminary 2027
City Tax Levy	670,152.00	736,598.00	659,599.00	804,526.00	650,984.00	664,416.58	769,878.58
City Tax Rate	28.41%	28.52%	21.81%	26.66%	20.70%	19.04%	21.73%
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	3,542,359.00



Historical Comparison

	2021	2022	2023	2024	2025	2026	Preliminary 2027
Budget		$ 851,822.00	$ 813,421.00	$ 931,118.00	$ 814,799.00	$ 804,780.00	$ 895,811.53
Levy	670,152	736,598	659,599	804,526	650,984	664,615	769,879
Tax Rate	28.41%	28.52%	21.81%	26.66%	20.70%	19.04%	21.73%

	different levels @2022	2027 Market Value	Est Tax 2026	2027	2027 $ Change
Average	1,160,600	1,176,848	2,523.81	2,925.46	401.65
	2,000,000	2,158,209	$4,826.82	$5,591.51	764.69
	2,995,956	3,235,131	7,354.09	8,517.17	1,163.09
	3,997,978	4,314,236	9,886.47	11,448.76	1,562.29

FUND	Account Description	2024 Budget	2024 Actual	Final 2025 Budget	Final 2025 Actual	Final 2026 Actual	Preliminary 2027 Budget	$ change	% Change	Notes
FUND 101 General Fund										
101	E 101-01-40350 Publishing-printing & advertise	$5,000.00	**$682.56**	$1,000.00	$545.75	$1,000.00	$750.00	($250.00)	-25%	Legal Notices and Ordinances
101	E 101-01-41110 Council expenses	$400.00	**$458.13**	$400.00		$400.00	$400.00	$0.00	0%	
101	E 101-02-40345 Postage-City Administrator	$0.00	**$0.00**	$200.00	$43.80	$700.00	$100.00	($600.00)	-86%	Election postage
101	E 101-02-41000 Mayor	$900.00	**$333.75**	$900.00		$900.00	$900.00	$0.00	0%	Meeting expenses
101	E 101-02-41320 City Administrator	$24,102.00	**$23,630.00**	$26,750.00	$26,767.83	$27,552.50	$28,380.00	$827.50	3%	Salary, Phone stipend, mileage stipend and Internet stipend
101	101-02-41321-other payroll expenses (taxes & PERA)						$4,157.00	$4,157.00		FICA-Medicare 2027.75 and PERA (new) 2128.50
101	E 101-02-41410 Elections	$3,000.00	**$3,057.35**	$570.00	$904.00	$3,450.00	$1,450.00	($2,000.00)	-58%	No election in 2027-new equipment
101	E 101-02-41921 Digitization of records			$3,100.00	$3,415.00	$3,418.00	$3,523.00	$105.00	3%	Annual maintenance fee
101	E 101-03-40345 Postage-Treasurer	$600.00	**$223.80**	$400.00	$292.29	$400.00	$400.00	$0.00	0%	Mailing checks, reports, etc.
101	E 101-03-40432 Bank charges	$120.00	**$236.91**	$75.00		$75.00	$0.00	($75.00)	-100%	
101	E 101-03-41520 Treasurer	$26,298.00	**$19,177.78**	$26,298.00	$19,879.38	$23,000.00	$20,085.00	($2,915.00)	-13%	Increase of 3%-new plus FICA-Medicare and PERA (new)
101	E101-03-41521 Other Payroll expenses (taxes and PERA)	$0.00		$0.00		$0.00	$2,941.00	$2,941.00	#DIV/0!	FICA-Medicare 1435 and PERA (new) 1,506.38
101	Financial Software	$1,200.00	**$840.00**	$840.00	$865.00	$840.00	$890.40	$50.40	6%	Annual maintenance fee for financial software
101	E 101-10-40304 City Attorney - Civil	$40,000.00	**$27,026.75**	$40,000.00	$17,516.50	$40,000.00	$40,000.00	$0.00	0%	
101	E 101-10-40305 City Attorney - Prosecution	$7,000.00	**$6,046.50**	$7,000.00	$5,712.00	$7,000.00	$7,000.00	$0.00	0%	
101	E 101-12-41910 City Planner	$48,000.00	**$45,920.25**	$51,000.00	$51,171.80	$52,000.00	$39,650.00	($12,350.00)	-24%	
101	101-12-40399-City Planner-Misc						$20,000.00	$20,000.00		Comp Plan-2027 work with balance in 2028
101	E 101-12-42450 Code Enforcement	$10,000.00		$10,000.00		$2,000.00	$0.00	($2,000.00)	-100%	Combined with general planning
101	E 101-20-42000 Septic System Admi	$600.00	**$573.00**	$600.00	$573.00	$600.00	$650.00	$50.00	8%	County inspections

FUND	Account Description	2024 Budget	2024 Actual	Final 2025 Budget	Final 2025 Actual	Final 2026 Actual	Preliminary 2027 Budget	$ change	% Change	Notes
101	E 101-20-42100 Police	$108,474.00	**$99,517.32**	$109,558.74	$109,558.79	$111,969.03	$115,216.13	$3,247.10	3%	2.9% increase
101	E 101-20-42200 Fire protection	$90,000.00	**$89,984.00**	$110,000.00	$105,892.00	$105,000.00	$106,000.00	$1,000.00	1%	Per Mendota Heights
101	E 101-30-43000 City Engineer	$49,750.00	**$31,982.25**	$44,820.00	$29,829.50	$46,160.00	$46,160.00	$0.00	0%	
101	E 101-32-40405 Street maint/pavement mark	$4,500.00	**$4,662.73**	$11,900.00	5,720.90	$11,900.00	$11,600.00	($300.00)	-3%	from CIP plan
101	E 101-32-43100 Road maintenance	$22,100.00			$7,412.19		$8,000.00	$8,000.00	#DIV/0!	Covered by the small city a
101	E 101-32-43160 Signal lighting/Street Lighting	$690.00	**$918.81**	$690.00	$990.74	$690.00	$1,200.00	$510.00	74%	*Signal Lights*
101	E 101-32-43250 Snow removal - IGH	$3,000.00		$3,000.00	$0.00	$0.00	$0.00	$0.00	#DIV/0!	
101	E 101-32-43260 Snow removal - other	$45,000.00	**$44,500.00**	$45,000.00	$45,000.00	$45,000.00	$63,000.00	$18,000.00	40%	New contract
101	E 101-36-41920 City Forester	$27,874.00	**$11,421.40**	$12,500.00	$11,035.19	$12,875.00	$12,875.00	$0.00	0%	Forester's hours
101	E 101-36-41925 Deer management	$450.00		$250.00		$250.00	$250.00	$0.00	0%	
101	E 101-36-41930 Forestry expenses	$14,800.00	**$8,912.00**	$7,500.00	$6,371.63	$7,500.00	$14,500.00	$7,000.00	93%	Forester's program costs-Arbor Day 1,800, Trail Maint.for Musser Park and Harmon Park 9,000,Street over story pruning $3,500, Street Edge pruining $2,000
101	E 101-36-41935 Water quality	$1,400.00	**$2,233.50**	$7,650.00	$4,568.50	$7,650.00	$8,000.00	$350.00	5%	NPDES MS4(SWPPP) Reporting and Annual Hearing = $3,700, LGU Role for wetland conservation = 2000, Camp program = 2300
101	E 101-60-40200 Office Supplies & Storage Expense	$2,440.00	**$420.50**	$4,200.00	$1,957.02	$4,200.00	$4,200.00	$0.00	0%	Increased for Election, storage
101	E 101-60-40300 Website Expenses	*$4,000.00*	***$220.00***	$4,000.00	$2,430.00	$4,000.00	$4,000.00	$0.00	0%	New website management?
101	E 101-60-40360 Welcome Committee	$250.00		$250.00		$250.00	$250.00	$0.00	0%	
101	E 101-60-40361 Insurance	$4,000.00	**$2,628.00**	$3,500.00	$3,001.00	$3,500.00	$3,500.00	$0.00	0%	Annual insurance premium-includes the insurance agent fee

FUND	Account Description	2024 Budget	2024 Actual	Final 2025 Budget	Final 2025 Actual	Final 2026 Actual	Preliminary 2027 Budget	$ change	% Change	Notes
101	E 101-60-40365 Insurance Agent	$0.00		$2,100.00		$0.00	$0.00	$0.00	#DIV/0!	This is part of the premium-removed
101	E 101-60-40399 Miscellaneous	$2,500.00	**$1,502.58**	$2,500.00	$211.42	$1,900.00	$635.00	($1,265.00)	-67%	Reduced-moved storage expense to Office Supplies
101	E 101-60-40433 Memberships	$5,000.00	**$4,090.84**	$3,000.00	$4,582.46	$7,000.00	$7,000.00	$0.00	0%	LMC and Metro Cities and Lower Miss River and Met Council
	Total General Fund	$553,448.00	**$431,200.71**	**$541,551.74**	**$466,247.69**	**$533,179.53**	**$577,662.53**	$44,483.00	8%	
FUND 200 Surtax Fund					($74,978.74)			$0.00	#DIV/0!	
	Total Surtax	$0.00		**$0.00**		**$0.00**	**$0.00**	$0.00	#DIV/0!	
	Total ARPA	$45,000.00	**$35,143.25**	**$0.00**	**77,614.91**	**$0.00**	**$0.00**	$0.00	#DIV/0!	Closed4
202	E 202-XX-40399 Miscellaneous	$0.00		$0.00		$0.00	$0.00	$0.00	#DIV/0!	
202	E 202-XX-40505 Equipment	$0.00		$0.00	10,223.00	$0.00	$0.00	$0.00	#DIV/0!	
								$0.00	#DIV/0!	
	Total Public Safety	$0.00	**$9,997.00**	**$0.00**	**10,223.00**	**$0.00**	**$0.00**	$0.00	#DIV/0!	
FUND 300 Debt								$0.00	#DIV/0!	
	Total Debt Service Fund	$0.00		**$0.00**		**$0.00**	**$0.00**	$0.00	#DIV/0!	
FUND 310 2014 Debt Service								$0.00	#DIV/0!	
	Total 2014 Debt Service	$36,570.00	**$36,317.50**	**$35,980.00**	**35,490.00**	**$0.00**	**$0.00**	$0.00	#DIV/0!	Finialed in 2025
FUND 320 2017 Debt Service								$0.00	#DIV/0!	
320	E 320-70-47000 Bond Principal	$40,000.00		$40,000.00	**40,000.00**	$45,000.00	$45,000.00	$0.00	0%	
320	E 320-70-47010 Bond Interest	$5,025.00		$4,105.00	**4,105.00**	$3,037.00	$1,823.00	($1,214.00)	-40%	
320	E 320-70-47020 Paying Agent Fees	$575.00		$575.00	**575.00**	$575.00	$575.00	$0.00	0%	
	Total 2017 Debt Service	$45,600.00	**$46,090.00**	**$44,680.00**	**44,680.00**	**$48,612.00**	**$47,398.00**	($1,214.00)	-2%	
FUND 330 2019 Debt Service								$0.00	#DIV/0!	
330	E 330-70-47000 Bond Principal	$100,000.00		$105,000.00	**105,000.00**	$105,000.00	$100,000.00	($5,000.00)	-5%	
330	E 330-70-47010 Bond Interest	$13,872.50		$16,012.50	**16,012.50**	$13,194.00	$10,313.00	($2,881.00)	-22%	
330	E 330-70-47020 Paying Agent Fees	$475.00		$475.00	**475.00**	$475.00	$475.00	$0.00	0%	
	Total 2019 Debt Service	$114,347.50	**$120,212.50**	**$121,487.50**	**121,487.50**	**$118,669.00**	**$110,788.00**	($7,881.00)	-7%	
FUND 340 2021 Debt Service								$0.00	#DIV/0!	
340	E 340-70-47000 Bond Principal	$65,000.00		$65,000.00	**65,000.00**	$65,000.00	$65,000.00	$0.00	0%	

FUND	Account Description	2024 Budget	2024 Actual	Final 2025 Budget	Final 2025 Actual	Final 2026 Actual	Preliminary 2027 Budget	$ change	% Change	Notes
340	E 340-70-47010 Bond Interest	$6,047.50		$5,625.00	**5,625.00**	$4,845.00	$4,488.00	($357.00)	-7%	
340	E 340-70-47020 Paying Agent Fees	$475.00		$475.00	**475.00**	$475.00	$475.00	$0.00	0%	
	Total 2021 Debt Service	$71,522.50	**$71,997.50**	**$71,100.00**	**71,100.00**	**$70,320.00**	**$69,963.00**	($357.00)	-1%	
								$0.00	#DIV/0!	
								$0.00	#DIV/0!	
Fund 400	**Road Projects Capital**							$0.00	#DIV/0!	
400	E 400-32-40500 Capital Improvemen	$64,630.00	**$38,373.80**	$0.00		$34,000.00	$90,000.00	$56,000.00	165%	Crack and Seal Plan
								$0.00	#DIV/0!	
	TOTAL EXPENDITURES	**$931,118.00**	**$792,629.01**	**$814,799.24**	**$816,620.10**	**$804,780.53**	**$895,811.53**	$91,031.00	11%	
	TOTAL CHANGE FROM 2025		($138,488.99)	($116,318.76)		($10,018.71)	$91,031.00			