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MEMO

**TO: Sunfish Lake Mayor and Councilmembers
Sunfish Lake Consultants**
FROM: Timothy J. Kuntz, City Attorney
DATE: November 28, 2018
**RE: 2019 Tax Levy and 2019 General Fund Operating Budget – December 4, 2018 City
Council Meeting, Agenda Items 5(a), 8(a) and 8(b)**

Section 1. Background. At the September 4, 2018, City Council meeting, the Council reviewed the proposed 2019 preliminary budget levy and a summary of the budget levy compared to prior years. The City Attorney stated that the City must submit a preliminary “not to exceed” budget to Dakota County and that the final budget could be adopted at the December 4, 2018 Council meeting. The Council moved to adopt Resolution No. 18-30 titled *Resolution Setting The Not-To-Exceed Tax Levy For Collected In The Year 2019 At \$623,278* and scheduled a public hearing to discuss the proposed 2019 budget and tax levy on December 4, 2018 at 7:00 p.m.

The attached resolution sets the tax levy for collection in the year 2019 at \$623,278, calculated as follows:

General Fund:	
General Property Tax Levy	\$541,693
Bond Retirement:	
Improvement Bond Debt Retirement	<u>\$81,585</u>
Total Levy	\$623,278
Less HACA and LGA	\$-0-
Final Net Levy	\$623,278

Section 2. Council Action. The Council now must adopt the final budget and the final tax levy for 2019. The Council is asked to consider the following:

1. Resolution Adopting the General Fund Operating Budget for the City of Sunfish Lake for the Year 2019; and

2. Resolution Levying and Adopting the Tax Levy for Collection in the Year 2019.

The City Treasurer will provide any updates to the proposed budget at the December 4, 2018 Council meeting.

Attachments

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

RESOLUTION NO. 18-_____

**RESOLUTION ADOPTING THE GENERAL FUND
OPERATING BUDGET FOR THE CITY OF SUNFISH LAKE
FOR THE YEAR 2019**

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

The attached 2019 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 4th day of December, 2018, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Catherine Iago, City Clerk

City of Sunfish Lake
Budget Analysis
All Funds
Year 2019

11/27/18

	2017	2018	2018	2019	Final 2019
	<u>Budget</u>	<u>Budget</u>	<u>Full yr estimate</u> As of 7/31	<u>Budget</u> <u>Difference</u>	<u>Budget</u>
<u>Revenues</u>					
Property taxes - current	\$ 472,251	\$ 481,163	\$ 550,541	\$ 60,530	\$ 541,693
Property taxes - delinq	0	0	6,108	0	0
Grants	1,100	1,100	4,886	3,900	5,000
Other grants	0	0	8,062	0	0
Other taxes	1,500	1,500	1,772	0	1,500
Gross permits & plan checks	24,000	24,000	24,000	0	24,000
Surtax revenue	420	420	415	0	420
Charges for City services	3,000	3,000	1,250	0	3,000
Fines	1,000	1,000	2,790	0	1,000
Interest income	6,000	6,000	7,083	0	6,000
Subtotal-General and Surtax	509,271	518,183	606,907	64,430	582,613
Special Assessments	18,643	31,046	32,960	0	31,046
Bond Fund Levy	41,827	81,957	93,246	(372)	81,585
Assessments-Interest	0	0	24	0	0
Bond Proceeds	0	0	0	0	0
Total Revenues	569,741	631,186	733,137	64,058	695,244
<u>Expenditures</u>					
Council expenses	400	400	167	0	400
Publishing-printing & advertising	2,400	2,400	2,958	0	2,400
Mayor	878	878	366	0	878
City Administrator	5,400	5,894	6,034	321	6,215
City Clerk	14,970	15,419	15,700	752	16,171
Elections	9,500	4,500	4,666	(3,900)	600
Postage	600	600	375	0	600
Treasurer	21,200	21,938	22,023	746	22,684
Bank charges	120	120	110	0	120
City Attorney	34,000	34,000	42,512	2,000	36,000
City Planner	55,000	30,000	26,582	0	30,000
Police	102,198	102,198	102,199	2,044	104,242
Fire protection	45,000	52,319	53,264	20,812	73,131
Signal lighting	90	90	80	0	90
Due to City Inspector	19,200	19,200	15,263	0	19,200
Septic system administration	450	600	600	0	600

**City of Sunfish Lake
Budget Analysis
All Funds**

	2017	2018	2018	2019	Final
				<u>Budget</u>	2019
Year 2019	<u>Budget</u>	<u>Budget</u>	<u>Full yr estimate</u>	<u>Difference</u>	<u>Budget</u>
City Engineer	32,000	25,000	38,272	7,000	32,000
Road maint/capital improve	10,600	6,200	12,095	318,187	9,100
Capital Improvements	53,500	129,671	178,775	(12,441)	117,230
Charlton road maint	10,400	13,900	3,475	(900)	13,000
Street lighting	600	600	765	0	600
Sign maint/pavement mark	500	0	250	0	0
Snow removal - IGH	3,000	3,000	0	0	3,000
Snow removal - other	32,000	32,000	38,272	3,000	35,000
Recycling	0	1,000	1,386	4,000	5,000
City Forester	19,600	19,600	15,048	588	20,188
Forestry expenses	4,800	4,800	3,787	0	4,800
Deer management	450	450	450	0	450
Water quality/Comprehensive Plan	1,250	1,200	1,200	0	1,200
Insurance	2,800	2,800	2,573	0	2,800
Memberships	4,400	4,400	4,663	0	4,400
Rent	3,240	3,600	3,600	300	3,900
Office Supplies & Expense	1,440	1,440	1,051	0	1,440
Surtax payments	420	420	175	0	420
Website Expenses	360	360	360	0	360
Miscellaneous	0	500	661	0	500
Addition to cash reserve					34,816
Subtotal-General & Surtax	494,783	541,496	599,655	64,058	605,554
Bond Interest	12,993	22,690	24,165	0	22,690
Bond Principle	66,000	67,000	67,000	0	67,000
Total expenditures	571,758	631,186	690,820	64,058	695,244
Net increase(decrease) in reserve	(2,017)	0	42,317	(0)	0

	2017	2018	2019
Summary & Tax Rate Analysis		<u>Final</u>	<u>Final</u>
General Revenue	472,236	481,163	541,693
Bond Fund-Levy	41,453	81,957	81,585
Total	513,689	563,120	623,278

Tax Rate	0.27866	0.26168	0.26168
		% Increase	0.0000%

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

RESOLUTION NO. 18-_____

**RESOLUTION LEVYING AND ADOPTING THE
TAX LEVY FOR COLLECTION IN THE YEAR 2019**

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 2019 for the following purposes and for the following amounts:

General Fund:

General Property Tax Levy	\$541,693
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Bond Retirement:

Improvement Bond Debt Retirement	<u>\$81,585</u>
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Total Levy	\$623,278
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Less HACA and LGA	\$-0-
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Final Net Levy	\$623,278
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Adopted this 4th day of December, 2018, by the City Council of Sunfish Lake.

Dan O'Leary, Mayor

ATTEST:

Catherine Iago, City Clerk