City of Sunfish Lake
Sunfish Lake, Minnesota

Date: August 13, 2024
To: Mayor and Council
From: Treasurer, Char Stark
Re: Budget

Tonight, I bring forth the working preliminary budget for 2025. The goal is to review each line item and go over the changes. Some of the changes are significant and explanations are provided. Changes can still be made at this time.

In September the preliminary budget will be brought to Council for approval. The levy will then be certified to the County for publication in the truth in taxation statements mailed out in November. At the December Council meeting a final adoption of the budget will be brought forward for adoption.

Attachments
- Detailed Budget Worksheet
- Summary of Budget

_Detail FUI	Account Description	2024 Budget	2025 Budget	Difference	Explanation
FUND 101 General Fund					
101	E 101-01-40350 Publishing-printing & advertise	**$5,000.00**	$1,000.00	($4,000.00)	Reduction based on history
101	E 101-01-41110 Council expenses	**$400.00**	$400.00	$0.00	
101	E 101-02-40345 Postage	$0.00	$200.00	$200.00	Post office box rent
101	E 101-02-41000 Mayor	**$900.00**	$900.00	$0.00	
101	E 101-02-41320 City Administrator	**$24,102.00**	$26,750.00	$2,648.00	This includes FICA/Medicare plus 3%
101	E 101-02-41410 Elections	**$3,000.00**	$570.00	($2,430.00)	No election in 2025, includes maintenance fee for equipment
101	E 101-02-41921 Digitization of records		$3,100.00	$3,100.00	annual fee from OPG3
101	E 101-03-40345 Postage	**$600.00**	$400.00	($200.00)	Based on History
101	E 101-03-40432 Bank charges	**$120.00**	$75.00	($45.00)	New bank
101	E 101-03-41520 Treasurer with 3% raise	**$26,298.00**	$26,298.00	$0.00	
101	E101-03-40301 Financial Audit	$0.00	$0.00	$0.00	No audit
	Financial Software	**$1,200.00**	$0.00	($1,200.00)	Maintenance?
101	E 101-10-40304 City Attorney - Civil	**$40,000.00**	$40,000.00	$0.00	Levander
101	E 101-10-40305 City Attorney - Prosecution	**$7,000.00**	$7,000.00	$0.00	Kelly & Lemmons
101	E 101-12-41910 City Planner	**$48,000.00**	$51,000.00	$3,000.00	WSB
101	E 101-12-40605 Escrow Research & Ordinance Up	**$0.00**	$0.00	$0.00	
101	E 101-12-42450 Code Enforcement (new line item	**$10,000.00**	$10,000.00	$0.00	WSP

_Detail FUN	Account Description	2024 Budget	2025 Budget	Difference	Explanation
101	E 101-20-42000 Septic System Admin	**$600.00**	$600.00	$0.00	
101	E 101-20-42100 Police	**$108,474.00**	$109,558.74	$1,084.74	1% inc WSP
101	E 101-20-42200 Fire protection	**$90,000.00**	$110,000.00	$20,000.00	Preliminary number per MH is 106,000
101	E 101-22-42401 Building Official	$0.00	$0.00	$0.00	
101	E 101-30-43000 City Engineer	**$49,750.00**	$52,470.00	$2,720.00	
101	E 101-32-40405 Street maint/pavement mark	**$4,500.00**	$11,900.00	$7,400.00	
101	E 101-32-43100 Road maintenance	**$22,100.00**	$15,000.00	($7,100.00)	
101	E 101-32-43160 Signal lighting/Street Lighting	**$690.00**	$690.00	$0.00	
101	E 101-32-43250 Snow removal - IGH	**$3,000.00**	$3,000.00	$0.00	
101	E 101-32-43260 Snow removal - other	**$45,000.00**	$45,000.00	$0.00	Nov-April Service Contract payable Dec-May
101	E 101-36-41920 City Forester with 3% raise	**$27,874.00**	$12,500.00	($15,374.00)	This is for the Service contract
101	E 101-36-41925 Deer management	**$450.00**	$250.00	($200.00)	
101	E 101-36-41930 Forestry expenses	**$14,800.00**	$7,500.00	($7,300.00)	This is for the program costs
101	E 101-36-41935 Water quality	**$1,400.00**	$1,400.00	$0.00	
101	E 101-60-40200 Office Supplies & Expense	**$2,440.00**	$4,200.00	$1,760.00	this includes the storage costs for Lillydale
101	E 101-60-40300 Website Expenses	***$4,000.00***	$4,000.00	$0.00	
101	E 101-60-40360 Welcome Committee	**$250.00**	$250.00	$0.00	
101	E 101-60-40361 Insurance	**$4,000.00**	$3,500.00	($500.00)	

_Detail FUI	Account Description	2024 Budget	2025 Budget	Difference	Explanation
101 E 101-60-40365	Agent	$0.00	$2,100.00	$2,100.00	
101 E 101-60-40399	Miscellaneous	**$2,500.00**	$2,500.00	$0.00	
101 E 101-60-40433	Memberships	**$5,000.00**	$3,000.00	($2,000.00)	
	Total General Fund	**$553,448.00**	**$557,111.74**	$3,663.74	
FUND 200 Surtax Fund					
200 E 200-60-40201	Surcharge payments	$0.00	$0.00		
	Total Surtax	**$0.00**	**$0.00**		This is paid by WSB to the State
FUND 201 ARPA					
101 E 101-12-40605	Escrow Research & Ordinance Up	**$30,000.00**	$0.00	($30,000.00)	Spend by 2024 or have under contract
201 E 201-60-40399	Miscellaneous	$0.00	$0.00		
201 E 201-60-40505	Equipment	$0.00	$0.00		
201 E 201-60-41921	Digitization of records	$15,000.00	$0.00		
	Total ARPA	**$45,000.00**	**$0.00**	($45,000.00)	**This must be spent by 2024 or under contract.**
201 E 202-XX-40399	Miscellaneous	$0.00	$0.00		
201 E 202-XX-40505	Equipment	$0.00	$0.00		
	Total Public Safety	**$0.00**	**$0.00**		
FUND 300 Debt					
300 E 300-70-47000	Bond Principal	$0.00	$0.00		
300 E 300-70-47010	Bond Interest	$0.00	$0.00		
	Total Debt Service Fund	**$0.00**	**$0.00**		
FUND 310 2014 Debt Service					
	Total 2014 Debt Service	**$36,570.00**	**$35,980.00**		
FUND 320 2017 Debt Service					
	Total 2017 Debt Service	**$45,600.00**	**$44,680.00**		
FUND 330 2019 Debt Service					
	Total 2019 Debt Service	**$114,347.50**	**$121,487.50**		

_Detail FUI	Account Description	2024 Budget	2025 Budget	Difference	Explanation
FUND 340 2021 Debt Service					
	Total 2021 Debt Service	**$71,522.50**	**$71,100.00**		
	Principal	$240,000.00	$245,000.00	$5,000.00	
	Interest	$26,415.00	$26,722.50	$307.50	
	Other	$1,625.00	$1,525.00	($100.00)	
Fund 400 Road Projects Capital					
400	E 400-32-40500 Capital Improvements	**$64,630.00**	$0.00	($64,630.00)	Eliminating the automatic budget item and it will be based on need
	TOTAL EXPENDITURES	$931,118.00	$830,359.24	($100,758.76)	
	TOTAL CHANGE FROM 2024		($100,758.76)		
			(100,758.76)		
			($0.00)		

Summary of Budget

Fund	Expenses	Revenues	Levy requirement
General	557,111.74	14,600.00	542,511.74
ARPA	-	-	
Public Safety	-	-	
DS 310	35,980.00	19,310.56	16,669.44
DS 320	44,680.00	14,341.80	30,338.20
DS 330	121,487.50	57,033.75	64,453.75
DS 340	71,100.00	43,311.40	27,788.60
Capital	-	-	-
Total	830,359.24	148,597.51	681,761.73

	Summary	2022	2023	2024	2025	Change from 24
31010	Taxes	729,140.34	662,498.30	774,526.00	681,761.73	(92,764.27)
31020	Delq Taxes	885.00	759.59	-	-	
31999	Other Taxes	-	-	-	-	
32000	Franchise Fees	2,155.00	2,096.99	1,500.00	1,500.00	-
32210	Permits	39,313.00	4,062.62	8,000.00	4,000.00	(4,000.00)
33000	State Aid-Road Mainte	-	-	-	-	-
34951	Charges for Services	3,870.00	9,025.00	3,000.00	-	(3,000.00)
35101	Fines	4,223.00	3,057.76	2,000.00	3,000.00	1,000.00
36210	Interest	3,116.00	5,945.93	4,000.00	6,000.00	2,000.00
	Special Assessments	102,403.66	77,006.95	137,896.00	133,997.51	(3,898.49)
	SA Interest and Pen	-	252.27	-	-	-
36299	Miscellaneous	29,725.00	53,204.04	196.00	100.00	(96.00)
	Total All Funds	**914,831.00**	**817,909.45**	**931,118.00**	**830,359.24**	(100,758.76)
		2022 Actual	2023 Actual	2024 Budget	2025 Preliminary Budget	
					100,758.76	

_groupline0	Account Descr	2022-Actual		2023-Actual		2024		2025	
31010	Taxes	586,040.00		518,842.30		658,272.00			
31020	Delq Taxes	885.00		759.59					
31999	Other Taxes								
32000	Franchise Fees	2,155.00		2,096.99		1,500.00		1,500.00	
32210	Permits	39,313.00		4,062.62		8,000.00		4,000.00	
33000	State Aid-Road Maintenance								
34951	Charges for Services	3,870.00		9,025.00		3,000.00			
35101	Fines	4,223.00		3,057.76		2,000.00		3,000.00	
36210	Interest	3,116.00		5,945.93		4,000.00		6,000.00	
	Special Assessments								
	SA Interest and Pen								
36299	Miscellaneous	29,725.00		30,142.04		196.00		100.00	
	Total General Fund		669,327.00		573,932.23		676,968.00		14,600.00
31010	Taxes								
31020	Delq Taxes								
31999	Other Taxes								
32000	Franchise Fees								
32210	Permits								
33000	State Aid-Road Maintenance								
34951	Charges for Services								
35101	Fines								
36210	Interest								
	Special Assessments								
	SA Interest and Pen								
36299	Miscellaneous								
	Total ARPA				-				0
31010	Taxes								
31020	Delq Taxes								
31999	Other Taxes								
32000	Franchise Fees								
32210	Permits								
33000	State Aid-Road Maintenance								
34951	Charges for Services								
35101	Fines								
36210	Interest								
	Special Assessments								
	SA Interest and Pen								
36299	Miscellaneous			23,062.00					
	Total Public Safety				23,062.00				0
31010	Taxes	(24,092.20)		18,737.00		18,468.00			
31020	Delq Taxes								
31999	Other Taxes								
32000	Franchise Fees								
32210	Permits								
33000	State Aid-Road Maintenance								
34951	Charges for Services								
35101	Fines								
36210	Interest								

Special Assessments	21,592.20		6,695.70		20,071.10		19,310.56	
SA Interest and Pen			90.87					
36299 Miscellaneous								
Total Debt 310-2014		(2,500.00)		25,523.57	38,539.10			19,310.56
31010 Taxes	(21,873.16)		32,907.00		32,451.00			
31020 Delq Taxes								
31999 Other Taxes								
32000 Franchise Fees								
32210 Permits								
33000 State Aid-Road Maintenance								
34951 Charges for Services								
35101 Fines								
36210 Interest								
Special Assessments	15,873.16		7,864.04		14,852.26		14,341.80	
SA Interest and Pen			6.04					
36299 Miscellaneous								
Total Debt 320		(6,000.00)		40,777.08	47,303.26			14,341.80
31010 Taxes	(84,938.30)		61,581.00		64,217.00			
31020 Delq Taxes								
31999 Other Taxes								
32000 Franchise Fees								
32210 Permits								
33000 State Aid-Road Maintenance								
34951 Charges for Services								
35101 Fines								
36210 Interest								
Special Assessments	64,938.30		3,401.00		59,009.87		57,033.75	
SA Interest and Pen			34.34					
36299 Miscellaneous								
Total Debt 330		(20,000.00)		65,016.34	123,226.87			57,033.75
31010 Taxes	(93.00)		30,431.00		31,118.00			
31020 Delq Taxes								
31999 Other Taxes								
32000 Franchise Fees								
32210 Permits								
33000 State Aid-Road Maintenance								
34951 Charges for Services								
35101 Fines								
36210 Interest								
Special Assessments			59,046.21		44,339.44		43,311.40	
SA Interest and Pen			121.02					
36299 Miscellaneous								
Total Debt 340				89,598.23	75,457.44			43,311.40

Summary

31010 Taxes	455,043.34		662,498.30		804,526.00		-	
31020 Delq Taxes	885.00		759.59		-		-	
31999 Other Taxes	-		-		-		-	
32000 Franchise Fees	2,155.00		2,096.99		1,500.00		1,500.00	

		2022-actual	2023 actual	2024 budget	2025 budget
32210	Permits	39,313.00	4,062.62	8,000.00	4,000.00
33000	State Aid-Road Maintenance	-	-	-	-
34951	Charges for Services	3,870.00	9,025.00	3,000.00	-
35101	Fines	4,223.00	3,057.76	2,000.00	3,000.00
36210	Interest	3,116.00	5,945.93	4,000.00	6,000.00
	Special Assessments	102,403.66	77,006.95	138,272.67	133,997.51
	SA Interest and Pen	-	252.27	-	-
36299	Miscellaneous	29,725.00	53,204.04	196.00	100.00
	Total All Funds	**640,734.00**	**817,909.45**	**961,494.67**	**148,597.51**