

**WORTHINGTON CITY COUNCIL
SPECIAL MEETING**

**6:00 P.M. - Thursday, December 21, 2023
City Hall Council Chambers**

A. CALL TO ORDER

B. CITY COUNCIL BUSINESS - ADMINISTRATION -

1. Resolutions Approving the 2023 Tax Levies Collectible in 2024
2. Budget Resolution

C. ADJOURNMENT

ADMINISTRATION MEMO

DATE: DECEMBER 15, 2023

TO: HONORABLE MAYOR AND CITY COUNCIL

SUBJECT: ITEMS REQUIRING CITY COUNCIL ACTION OR REVIEW

CASE ITEMS

1. RESOLUTIONS APPROVING THE 2023 TAX LEVIES COLLECTIBLE IN 2024

On September 11, 2023, Council approved a proposed property tax levy of \$7,739,156 for 2024 (an 18.00% increase over 2023). It is Staff's recommendation to approve the final levy in the amount of \$7,256,629 (a 10.64% increase over 2023) as shown on the attached resolution included as *Exhibit 1*. The levy includes a General Purpose Tax Levy of \$6,219,484 and Special Tax Levies of \$1,037,145. The Special Tax Levy includes Economic Development Tax abatements of \$51,000. Included in *Exhibit 2* is the Certification to the County of Taxes Voted.

As allowed by legislation changes, public comment will be taken at this time regarding the proposed 2024 tax levies. (Budget information is included under separate cover for a short Truth in Taxation presentation.)

Also included as *Exhibit 3* is the Housing and Redevelopment Authority's proposed levy of 186,000, the same amount as pre-certified by Council on September 11, 2023.

Suggested motion: Move to adopt the resolutions approving the 2023 Tax Levies Collectible in 2024.

2. BUDGET RESOLUTION

Exhibit 4 is a resolution approving all of the separate City fund budgets. Council action is requested on the resolution.

Suggested motion: Move to adopt the resolution approving the 2024 fund budgets for the City of Worthington.

RESOLUTION NO. _____

CITY OF WORTHINGTON, MINNESOTA

RESOLUTION APPROVING 2023 TAX LEVIES COLLECTIBLE IN 2024

Be it resolved, by the City Council of the City of Worthington, County of Nobles, State of Minnesota, that the following sums of money are to be levied for the current year, collectible in 2024 upon the taxable property in said City of Worthington, Minnesota for the following purposes:

LIMITED GENERAL PURPOSE TAX:	2023/2024 LEVY	SPECIAL TAX LEVIES:	2023/2024 LEVY
General Fund	3,423,921	G.O. Debt Service Funds including Improvement Bonds (MS 275.50 Subd. 5e and MS 429.091)	
Memorial Auditorium Fund	215,354		
Recreation Fund	1,545,706	PIR Series 2010A \$1,915,000	35,373
Economic Development Authority Fund	119,233	PIR Series 2012A \$2,570,000	22,890
Wgtn EDA Fund	82,000	PIR Series 2016A \$2,345,000	144,358
		GO Series 2019A \$9,955,000	783,524
Improvement Construction Fund	813,989	SUBTOTAL DEBT SERVICE FUNDS	986,145
Aquatic Center Facility Fund	19,281	Economic Development Tax Abatement	51,000
TOTAL GENERAL PURPOSE TAX	<u>6,219,484</u>	TOTAL SPECIAL TAX LEVIES	<u>1,037,145</u>
RECAP OF TAX LEVY TOTALS:			Current
General Purpose Levy			6,219,484
Special Tax Levies			1,037,145
TOTAL NET LEVY			<u>7,256,629</u>

The City Clerk is hereby directed to transmit a certified copy of this resolution to the County Auditor of Nobles County, Minnesota.

ATTEST:

Mayor: _____

Passed by the City Council of the City of Worthington this _____ day of _____, 2023.

City Clerk: _____

STATE OF MINNESOTA

COUNTY OF NOBLES

CITY OF Worthington

Payable 2024
CERTIFIED LEVY

TO THE COUNTY AUDITOR OF NOBLES COUNTY:

RESOLVED, That the following sums be, and hereby are, levied upon the taxable property in the City of Worthington, County of Nobles, State of Minnesota for the 2024 payable year, for the following purposes:

FUND # OR PURPOSE	GROSS LEVY (Budget Requirement)	(less) STATE AIDS	(Equals) CERTIFIED NET LEVY
1) General	6,219,484		\$6,219,484
3) Road and Bridge			
4) Fire Department			
5) Water Improvement			
6) Water Maintenance			
7) Sewer			
9) Streets	986,145		986,145
11) Economic Development	51,000		51,000
Debt Obligation			
Grand Total	7,256,629		\$7,256,629

I hereby certify that the above is a true and correct copy of the sums levied upon the taxable property in the City of Worthington, by the city council.

Dated this 21st of December, 2023.

Clerk, City of _____

RESOLUTION APPROVING THE 2023 TAX LEVY COLLECTIBLE IN 2024

BE IT RESOLVED, by the City Council of Worthington and the Housing and Redevelopment Authority of the City of Worthington, County of Nobles, State of Minnesota, that the following sum of money be levied for the current year, collectible in 2024, upon the taxable property in said City of Worthington, Minnesota for the following Purposes:

SPECIAL TAX LEVY

**CERTIFIED LEVY
2023/2024**

**HOUSING AND REDEVELOPMENT
AUTHORITY TAX LEVY**
(Minnesota Statute 469.033, subdivision 6)

Special Tax for Operations

\$186,000.00

NET CERTIFIED LEVY

\$186,000.00

The City Clerk is hereby directed to transmit a certified copy of this resolution to the County Auditor of Nobles County, Worthington, Minnesota.

Passed by the City Council of the City of Worthington, Minnesota, this the _____ day of _____, 2023.

Signed By:

Mayor: _____

City Clerk: _____

Passed by the Worthington Housing and Redevelopment Authority of Worthington Board of Commissioners on this the 6th day of December. 2023.

Signed By:

Board Chairman: Robert Jacobs

Executive Director: Tanner Rogers

**Worthington Housing & Redevelopment Authority
Levy Budget for Taxes Collected in 2024
December 6, 2023**

Based on Estimated Market Value in 2023 of \$1,006,049,900

Maximum Levy = $.000185 * \$1,006,049,900 = \$186,119.24$

Proposed Budgeting of Funds for 2024

Payroll & General Operating Budget of the HRA	\$ 30,000.00
Capital Improvement & New Construction funding of Non-HUD Projects	<u>\$156,000.00</u>
Total Levy Amount	\$186,000.00

CITY OF WORTHINGTON

RESOLUTION NO. _____

**A RESOLUTION FOR THE APPROVAL OF THE 2024 FUND BUDGETS
FOR THE CITY OF WORTHINGTON, MINNESOTA**

WHEREAS, the City Administrator has submitted a budget to this governing body in compliance with the requirements of the state; and

WHEREAS, the City Council has reviewed potential financing sources and established priorities for the allocation of resources to 2024 programs, projects and services.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
WORTHINGTON, MINNESOTA:**

1. The 2024 fund budgets submitted, and herein summarized are approved.
2. The Capital Improvement Program, Equipment Revolving Schedules and Reserves/Designated Balances related to these adopted budgets are approved as part of the budget.
3. The attached sums are hereby appropriated for each fund:

Adopted by the City Council of the City of Worthington, Minnesota, this 21st day of December, 2023.

(SEAL)

City of Worthington

Rick Von Holdt, Mayor

Attest: _____
Mindy Eggers, City Clerk

FUND NO.	DESCRIPTION	TAX LEVY SUPPORT	GENERAL STATE/FED AID	OTHER SOURCES	TOTAL BUDGET
101	GENERAL FUND	<u>\$3,423,921</u>	<u>\$4,557,712</u>	<u>\$3,565,577</u>	<u>\$11,547,210</u>
SPECIAL REVENUE FUNDS:					
202	Memorial Auditorium	\$215,354	\$0	\$166,000	\$381,354
204	Small Cities Grants	\$0	0	3,000	3,000
211	WRH	0	0	50,928	50,928
213	Sales Tax Revenue	0	0	1,316,000	1,316,000
214	Event Center	0	0	11,524	11,524
229	Recreation	1,545,706	0	543,019	2,088,725
231	Economic Development Authority				
	Levy, Tax Abatement & EDA Levy	170,233	0	129,500	299,733
232	Wgtn EDA	82,000	0	21,000	103,000
233	Private Develop Assist Spending Plan	<u>0</u>	<u>0</u>	<u>2,332,221</u>	<u>2,332,221</u>
TOTAL SPECIAL REVENUE FUNDS		<u>\$2,013,293</u>	<u>\$0</u>	<u>\$4,573,192</u>	<u>\$6,586,485</u>
DEBT SERVICE FUNDS:					
321	Permanent Improvement	\$0	\$0	\$94,398	\$94,398
335	GO Sales Tax Revenue, '20A	0	0	638,818	638,818
336	GO Sales Tax Revenue, '23A	0	0	161,413	161,413
347	'10A PIR Bond	35,373	0	32,127	67,500
348	'12A PIR Bond	22,890	0	19,781	42,671
350	'16A PIR Bond	144,358	0	76,329	220,687
351	'19A G.O. Bond	783,524	0	206,825	990,349
352	'23B G.O. Bond	<u>0</u>	<u>0</u>	<u>128,100</u>	<u>128,100</u>
TOTAL DEBT SERVICE FUNDS		<u>\$986,145</u>	<u>\$0</u>	<u>\$1,357,791</u>	<u>\$2,343,936</u>

FUND NO.	DESCRIPTION	TAX LEVY SUPPORT	GENERAL STATE/FED AID	OTHER SOURCES	TOTAL BUDGET
CAPITAL PROJECT FUNDS:					
401	Improvement Construction	\$813,989	\$0	\$3,495,000	\$4,308,989
409	Municipal Building	0	0	700	700
419	TI District #7	0	0	901,200	901,200
424	C&J Housing	0	0	400	400
425	Okabena Estates	0	0	29,890	29,890
426	CCSI Redevelopment	0	0	49,260	49,260
428	New Castle Townhomes Project	0	0	5,244	5,244
431	Aquatic Center	19,281	0	0	19,281
433	Hotel TIF	0	0	600	600
434	Northland Mall TIF	0	0	221,938	221,938
435	Grand Terrace TIF	0	0	900	900
436	Hotel Thompson TIF	0	0	43,370	43,370
TOTAL CAPITAL PROJECT FUNDS		\$833,270	\$0	\$4,748,502	\$5,581,772
ENTERPRISE FUNDS:					
606	Storm Water	\$0	\$0	\$878,290	\$878,290
607	Street Lighting	0	0	276,000	276,000
609	Liquor	0	0	5,315,100	5,315,100
612	Airport	0	89,862	267,112	356,974
TOTAL ENTERPRISE FUNDS		\$0	\$89,862	\$6,736,502	\$6,826,364
702	DATA PROCESSING FUND	\$0	\$0	\$517,321	\$517,321
TOTAL 2023 BUDGET		\$7,256,629	\$4,647,574	\$21,498,885	\$33,403,088

Adopted by City Council of the City of Worthington, Minnesota this 21st day of December, 2023.

(SEAL)

Mayor

City Clerk