



City of Summerset, SD

# Budget Worksheet Group Summary

For Fiscal: 2025 Period Ending: 12/31/2025

Account Type	Defined Budgets					
	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Fund: 101 - General Fund</b>						
Revenue	2,453,058.00	2,398,347.87	2,360,031.00	1,291,529.32	2,323,924.00	0.00
Expense	3,429,985.00	2,974,080.66	3,116,979.00	1,352,943.97	3,737,043.00	0.00
<b>Fund: 101 - General Fund Surplus (Deficit):</b>	<b>-976,927.00</b>	<b>-575,732.79</b>	<b>-756,948.00</b>	<b>-61,414.65</b>	<b>-1,413,119.00</b>	<b>0.00</b>
<b>Fund: 211 - Liquor, Lodging and Dining</b>						
Revenue	24,378.00	55,520.25	50,500.00	32,633.56	55,000.00	0.00
Expense	26,878.00	26,822.78	72,533.00	56,990.06	77,624.00	0.00
<b>Fund: 211 - Liquor, Lodging and Dining Surplus (Deficit):</b>	<b>-2,500.00</b>	<b>28,697.47</b>	<b>-22,033.00</b>	<b>-24,356.50</b>	<b>-22,624.00</b>	<b>0.00</b>
<b>Fund: 302 - USDA/TIF #1 Fund</b>						
Revenue	500,600.00	743,569.85	602,000.00	476,236.18	635,000.00	0.00
Expense	500,600.00	296,800.00	296,800.00	148,400.00	148,400.00	0.00
<b>Fund: 302 - USDA/TIF #1 Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>446,769.85</b>	<b>305,200.00</b>	<b>327,836.18</b>	<b>486,600.00</b>	<b>0.00</b>
<b>Fund: 305 - Fund 305</b>						
Revenue	0.00	171,026.99	170,500.00	164,341.22	639,579.00	0.00
Expense	0.00	0.00	0.00	0.00	387,079.00	0.00
<b>Fund: 305 - Fund 305 Surplus (Deficit):</b>	<b>0.00</b>	<b>171,026.99</b>	<b>170,500.00</b>	<b>164,341.22</b>	<b>252,500.00</b>	<b>0.00</b>
<b>Fund: 502 - Improvement Projects</b>						
Revenue	0.00	4,353,477.00	3,500,000.00	4,269,736.00	0.00	0.00
Expense	0.00	4,740,355.42	3,500,000.00	4,580,883.81	0.00	0.00
<b>Fund: 502 - Improvement Projects Surplus (Deficit):</b>	<b>0.00</b>	<b>-386,878.42</b>	<b>0.00</b>	<b>-311,147.81</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund: 604 - Sanitary Sewer Fund</b>						
Revenue	754,919.00	1,221,053.00	790,191.00	570,404.56	1,017,435.00	0.00
Expense	971,475.00	1,017,930.54	779,579.00	904,570.25	1,713,511.00	0.00
<b>Fund: 604 - Sanitary Sewer Fund Surplus (Deficit):</b>	<b>-216,556.00</b>	<b>203,122.46</b>	<b>10,612.00</b>	<b>-334,165.69</b>	<b>-696,076.00</b>	<b>0.00</b>
<b>Report Surplus (Deficit):</b>	<b>-1,195,983.00</b>	<b>-112,994.44</b>	<b>-292,669.00</b>	<b>-238,907.25</b>	<b>-1,392,719.00</b>	<b>0.00</b>



City of Summerset, SD

**Balance Sheet**  
**Account Summary**  
 As Of 07/26/2024

Account	Name	Balance
<b>Fund: 101 - General Fund</b>		
<b>Assets</b>		
101-0000-10100	Cash	540,948.46
101-0000-10110	Surety Deposits	0.00
101-0000-10120	Grants on Deposit	0.00
101-0000-10200	Utility & Rent Deposits	0.00
101-0000-10300	Castlewood Drainage Savings	0.00
101-0000-10350	Cash in Change Drawer	0.00
101-0000-10400	Cash in Savings	0.00
101-0000-10410	Maint Assmt Svgs	0.00
101-0000-10500	Cash Invested	0.00
101-0000-10700	Money Market - 6821	966,647.71
101-0000-11500	A/R Misc	0.00
101-0000-11600	Street Lights	0.00
101-0000-11610	Automobiles	0.00
101-0000-11620	Furniture & Fixtures	0.00
	<b>Total Assets:</b>	<b>1,507,596.17</b>
		<u>1,507,596.17</u>
<b>Liability</b>		
101-0000-20500	First Western Bank	0.00
101-0000-21000	Accounts Payable	-0.01
101-0000-21700	Sales Tax Payable	974.54
101-0000-21710	Payroll Tax Payable	0.00
101-0000-21720	Payroll Corrections	0.00
101-0000-21800	Dental & Vision Ins Payable	0.00
101-0000-21820	Disability/ST Payable	0.00
101-0000-21830	Medical Ins Payable	0.00
101-0000-21840	Accident Insurance	0.00
101-0000-21850	Life Ins Payable	0.00
101-0000-21910	SDRS Payable	0.00
101-0000-21950	Sun Valley Water Agreement	0.00
101-0000-22000	Summerset W/water Util Payable	0.00
	<b>Total Liability:</b>	<b>974.53</b>
<b>Equity</b>		
101-0000-25000	Fund Balance	1,064,537.78
101-0000-25200	Reserved Fund Balance	500,000.00
101-0000-26000	Change In Fund Balance	0.00
101-0000-26290	Undesg Fund Balance	0.00
	<b>Total Beginning Equity:</b>	<b>1,564,537.78</b>
Total Revenue		1,295,732.27
Total Expense		1,353,648.41
Revenues Over/Under Expenses		-57,916.14
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,506,621.64</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>1,507,596.17</b>

*1,257,596.17*  
*250,000*  
*restricted*

Balance Sheet

Account	Name	Balance
<b>Fund: 211 - Liquor, Lodging and Dining</b>		
<b>Assets</b>		
<u>211-0000-10100</u>	Cash	128,157.37
	<b>Total Assets:</b>	<u>128,157.37</u>
<b>Liability</b>		
<u>211-0000-21000</u>	Accounts Payable	0.00
<u>211-0000-21710</u>	Payroll Tax Payable	0.00
<u>211-0000-21800</u>	Dental & Vision Payable	0.00
<u>211-0000-21820</u>	Disability/ST Payable	0.00
<u>211-0000-21830</u>	Medical Ins Payable	0.00
<u>211-0000-21840</u>	Accident Insurance	0.00
<u>211-0000-21850</u>	Life Ins Payable	0.00
<u>211-0000-21910</u>	SDRS Payable	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<u>211-0000-25000</u>	Fund Balance	152,513.87
<u>211-0000-26000</u>	Change in Fund Balance	0.00
	<b>Total Beginning Equity:</b>	<u>152,513.87</u>
	Total Revenue	32,633.56
	Total Expense	56,990.06
	Revenues Over/Under Expenses	<u>-24,356.50</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>128,157.37</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>128,157.37</u></u>

Balance Sheet

As Of 07/26/2024

Account	Name	Balance
<b>Fund: 302 - USDA/TIF #1 Fund</b>		
<b>Assets</b>		
<u>302-0000-10100</u>	Cash	559,720.26
<u>302-0000-10400</u>	Cash in Savings	271,820.07
<u>302-0000-10700</u>	RestCash/Debt Serv Svgs - 6821	1,734,386.29
<u>302-0000-10800</u>	Rest Cash/Asset Res Svgs	20,977.40
	<b>Total Assets:</b>	<u><u>2,586,904.02</u></u>
<b>Liability</b>		
<u>302-0000-21000</u>	Accounts Payable	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<u>302-0000-25000</u>	Fund Balance	2,092,165.78
<u>302-0000-25200</u>	Reserved Fund Balance	160,550.40
<u>302-0000-26000</u>	Change In Fund Balance	0.00
	<b>Total Beginning Equity:</b>	<u>2,252,716.18</u>
	Total Revenue	482,587.84
	Total Expense	148,400.00
	Revenues Over/Under Expenses	<u>334,187.84</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>2,586,904.02</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>2,586,904.02</u></u>



Balance Sheet

As Of 07/26/2024

Account	Name	Balance
<b>Fund: 305 - Fund 305</b>		
<b>Assets</b>		
<u>305-0000-10100</u>	Cash	335,368.21
<u>305-0000-10400</u>	Cash in Savings	0.00
<u>305-0000-10700</u>	RestCash/Debt Serv Svgs	0.00
<u>305-0000-10800</u>	Rest Cash/Asset Res Svgs	0.00
	<b>Total Assets:</b>	<u><u>335,368.21</u></u>
<b>Liability</b>		
<u>305-0000-21000</u>	Accounts Payable	0.00
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
<u>305-0000-25000</u>	Fund Balance	171,026.99
<u>305-0000-25200</u>	Reserved Fund Balance	0.00
<u>305-0000-26000</u>	Change in Fund Balance	0.00
	<b>Total Beginning Equity:</b>	<u>171,026.99</u>
Total Revenue		164,341.22
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<u>164,341.22</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>335,368.21</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>335,368.21</u></u>

Balance Sheet

As Of 07/26/2024

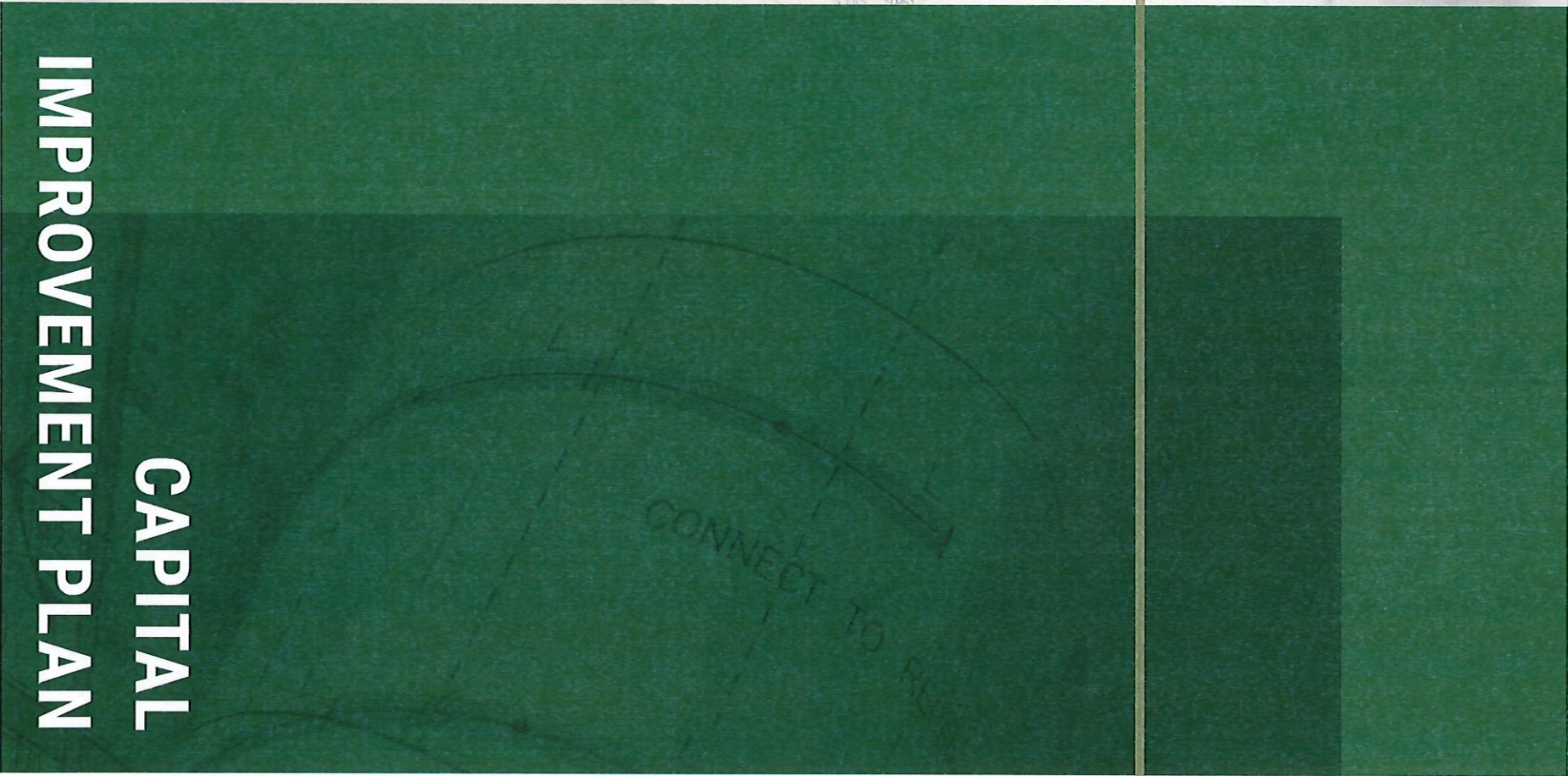
Account	Name	Balance
Fund: 502 - Improvement Projects		
Assets		
<u>502-0000-10100</u>	Cash	-698,026.23
		<u>-698,026.23</u>
Liability		
<u>502-0000-21000</u>	Accounts Payable	0.00
	Total Liability:	<u>0.00</u>
Equity		
502-0000-25000	Fund Balance	-386,878.42
502-0000-26000	Change In Fund Balance	0.00
502-2500-25200	Reserved Fund Balance	0.00
	Total Beginning Equity:	<u>-386,878.42</u>
Total Revenue		4,269,736.00
Total Expense		4,580,883.81
Revenues Over/Under Expenses		<u>-311,147.81</u>
	Total Equity and Current Surplus (Deficit):	-698,026.23
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-698,026.23</u></u>

Balance Sheet

As Of 07/26/2024

Account	Name	Balance
<b>Fund: 604 - Sanitary Sewer Fund</b>		
<b>Assets</b>		
<u>604-0000-10100</u>	Cash	422,974.62
<u>604-0000-10350</u>	Cash in Change Drawer	0.00
<u>604-0000-10400</u>	Cash in Savings	0.00
<u>604-0000-10410</u>	Maint Assmt Svgs	0.00
<u>604-0000-10420</u>	Swr Reserve Fee Svgs	0.00
<u>604-0000-10700</u>	Money Market - 6821	331,436.15
<u>604-0000-11500</u>	A/R Misc	0.00
<u>604-0000-11600</u>	BAD DEBT	0.00
<u>604-0000-16420</u>	Sewer Plant Bldg	0.00
<u>604-0000-16450</u>	Lift Stations	0.00
<u>604-0000-16800</u>	Swr Plant Expansion	0.00
	<b>Total Assets:</b>	<u><u>754,410.77</u></u>
<b>Liability</b>		
<u>604-0000-21000</u>	Accounts Payable	0.00
<u>604-0000-21710</u>	Payroll Tax Payable	0.00
<u>604-0000-21800</u>	Dental & Vision Payable	0.00
<u>604-0000-21820</u>	Disability/ST Payable	0.00
<u>604-0000-21830</u>	Medical Ins Payable	0.00
<u>604-0000-21840</u>	Accident Insurance	0.00
<u>604-0000-21850</u>	Life Ins Payable	0.00
<u>604-0000-21910</u>	SDRS Payable	0.00
<u>604-0000-22000</u>	Summerset W/water Util Payable	42,903.59
	<b>Total Liability:</b>	<u><u>42,903.59</u></u>
<b>Equity</b>		
<u>604-0000-25000</u>	Fund Balance	1,043,939.88
<u>604-0000-25200</u>	Reserved Fund Balance	0.00
<u>604-0000-26000</u>	Change In Fund Balance	0.00
<u>604-0000-26140</u>	Swr Debt Reserve RD	0.00
<u>604-0000-26290</u>	Undesig Swr Fund Balance	0.00
	<b>Total Beginning Equity:</b>	<u><u>1,043,939.88</u></u>
	Total Revenue	904,570.25
	Total Expense	-332,432.70
	<b>Revenues Over/Under Expenses</b>	<u><u>572,137.55</u></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u><u>711,507.18</u></u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>754,410.77</u></u>





# CAPITAL IMPROVEMENT PLAN



# CAPITAL IMPROVEMENT PLAN

## CIP DESIGN

To effectively plan for and manage the projects contained in the CIP, activities are placed into program and department categories. The City's activities are divided into four categories:



### Infrastructure

#### UTILITIES

- » Wastewater
- » Stormwater + Drainage

#### TRANSPORTATION

- » Streets



### Facilities

- » City Hall + Police
- » Public Works
- » Wastewater Facility



### Parks + Recreation

- » Leisure Lane Park
- » Steamboat Park



### Growth + Development

- » Commercial
- » Residential

## CITY OF SUMMERSET CIP

To create the City of Summerset's first CIP, ISG worked with the City Administrator, Public Works Manager, and Wastewater Treatment Plant Superintendent to identify and assess department needs and the condition of City-owned infrastructure. City infrastructure for sanitary sewer, and storm sewer utilities were evaluated by reviewing existing studies and maps, analyzing existing infrastructure, and discussions with City staff. City parks, buildings, and other facilities were also evaluated by ISG staff. Additional input for purchasing and budgeting needs were provided by the City Council and Staff.

An expanded list of proposed projects and expenditures was developed for the City through the evaluation and review process completed by ISG (see Appendix B). City staff and Council members were asked to provide input on prioritizing and narrowing the list of programmed projects by year (see Appendix A).

ISG's multi-disciplinary team created an updated, comprehensive CIP for the City. The results are outlined with implementation strategies in the following pages. While ISG provided a full list of recommended or potential projects, City staff and Council members worked to prioritize and select a list of programmed improvements that are proposed for the next five years as part of this CIP. Additional projects from the full list may be replaced or eliminated at the City's discretion.

Potential funding sources have been identified for programmed improvements within this report. A full list of potential grant programs listings and more information are provided in Appendix C. The appendix also includes the effect financing will have on the City's GO debt capacity.



## APPENDICES

The CIP includes the following appendices for reference:

### **Appendix A: Programmed Improvements + Project Priority List**

The programmed improvements are scheduled for the next five years, beginning in Fiscal Year 2025. The programmed improvements are based on the Project Priority List that was determined by City Council and City Staff. ISG recommends City Council and City Staff review the Project Priority List on a yearly basis and adjust or update the CIP accordingly.

### **Appendix B: Project List + Itemized Project Cost Opinions**

A full list of identified projects and expenditures are outlined, along with itemized opinions of probable costs.

### **Appendix C: Financial Analysis**

A summary of existing debt, projected debt capacity with planned projects, and a snapshot of projects using general funds.

### **Appendix D: Utility Maps**

Utility maps have been developed for the City to be used for future reference.

### **Appendix E: Supplemental Information**

Supplemental information provided to prepare this CIP. This includes a location map of projects, utility capacity assumptions and calculations, and any documents used for reference in the report.



# APPENDIX A: PROGRAMMED IMPROVEMENTS BY YEAR

ISG recommends the City Council review the CIP on an annual basis to adjust priorities accordingly. A project priority list shows the five-year schedule of programmed improvements by year beginning in 2025.

Table 1.3 Project Schedule

No.	Project	2025	2026	2027	2028	2029	Future
1	Siouxland Road Reconstruction	\$53,490	\$698,290				
2	Breckenridge Road Mill + Overlay		\$5,340	\$69,616			
3	Brighton Street and Green Point Court Mill and Overlay			\$23,090	\$301,480		
4	Steamboat Road Mill + Overlay				\$16,940	\$221,032	
5	Bellingham Drive Mill + Overlay					\$15,550	\$203,040
6	Kingsbury Court						\$60,220
7	Remington Street and Castlewood Drive Drain Pan and Fillets			\$4,540			
8	Ventura Lane and Castlewood Drive Drain Pan + Fillets			\$4,540			
9	Laramie Lane and Castlewood Drive Drain Pan + Fillets			\$4,540			
10	Freedom Place + Freedom Lane Drain Pan			\$4,600			
11	Sturgis Road Shared Use Path						\$1,317,818
12	Sun Valley Estates Access Road						\$6,273,060
<b>Yearly Totals</b>		<b>\$53,490</b>	<b>\$703,630</b>	<b>\$110,926</b>	<b>\$318,420</b>	<b>\$236,582</b>	<b>\$7,854,138</b>



**Table 1.4** Itemized Project Cost

No.	Project	Cost	Description	Composite (1-10, 1=Highest)
1	Siouxland Road Reconstruction	\$751,780	Proposed improvements include full reconstruction of Siouxland Road with 6" HMA pavement (minimum thickness via 2016 Design Criteria), as well as replacement of existing culverts along Siouxland Road.	
2	Breckenridge Road Mill + Overlay	\$74,956	Project includes 2" cold milling and HMA overlay. Street signs and light poles will need to be removed and reset during construction. Manhole adjustments will also be necessary.	
3	Brighton Street/ Green Point Court Mill + Overlay	\$324,570	Project includes 2" cold milling and HMA overlay. Street signs and light poles will need to be removed and reset during construction. Manhole adjustments will also be necessary.	
4	Steamboat Road Mill + Overlay	\$237,972.40	Project includes 2" cold milling and HMA overlay. Street signs and light poles will need to be removed and reset during construction. Manhole adjustments will also be necessary.	
5	Bellingham Drive Mill + Overlay	\$218,590	Project includes 2" cold milling and HMA overlay. Street signs and light poles will need to be removed and reset during construction. Manhole adjustments will also be necessary.	
6	Kingsbury Court	\$60,220	Project includes 2" cold milling and HMA overlay. Street signs and light poles will need to be removed and reset during construction. Manhole adjustments will also be necessary.	
7	Remington Street and Castlewood Drive Drain Pan and Fillet	\$4,540	Project includes replacement of drain pan and fillers.	
8	Ventura Lane and Castlewood Drive Drain Pan and Fillet	\$4,540	Project includes replacement of drain pan and fillers.	
9	Laramie Lane and Castlewood Drive Drain Pan and Fillet	\$4,540	Project includes replacement of drain pan and fillers.	
10	Freedom Place and Freedom Lane Drain Pan	\$4,600	Project includes replacement of drain pan.	
11	Sturgis Road Shared Use Path	\$1,317,818	Project includes construction of a shared use path along Sturgis road from Summer set subdivision to Stagebarn Middle school.	
12	Sun Valley Estates Access Road	\$6,273,060	Proposed improvements include new access road that extends from Glenwood Drive to the south to provide a second access point to the Sun Valley Estates housing development.	

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# WAGES

## Group Summary

Defined Budgets

Object	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity	
<b>Department: 4000 - General Expense Sewer</b>							
41100 - Wage Expense	67,570.00	69,350.88	162,785.00	36,281.70	76,454.00	0.00	} wages 166,253 + 3,468.00
41130 - Sewer City Admin Wages	17,861.00	18,863.82	0.00	10,053.74	21,141.00	0.00	
41150 - Wage Expense - Hourly	41,113.00	42,845.87	0.00	23,903.55	45,617.00	0.00	
41160 - Admin Wages	19,474.00	14,165.07	0.00	11,052.55	23,031.00	0.00	
41200 - PR Tax Expense	11,170.00	10,181.75	12,454.00	5,730.13	12,718.00	0.00	
41300 - SDRS Expense	8,761.00	8,713.43	9,868.00	4,849.87	9,975.00	0.00	
41400 - Workers Comp Expense	2,000.00	3,147.11	4,000.00	0.00	4,000.00	0.00	
41700 - Med Ins Expense	40,273.00	41,947.41	53,218.00	21,309.45	44,017.00	0.00	
<b>Department: 4000 - General Expense Total:</b>	<b>208,222.00</b>	<b>209,215.34</b>	<b>242,325.00</b>	<b>113,180.99</b>	<b>236,953.00</b>	<b>0.00</b>	Overall - 5,372
<b>Department: 4110 - Commission Expenses</b>							
41100 - Wage Expense	28,000.00	23,333.20	28,000.00	13,416.59	26,250.00	0.00	- 1750 wage
41200 - PR Tax Expense	2,142.00	1,931.82	2,142.00	1,026.49	2,009.00	0.00	
<b>Department: 4110 - Commission Expenses Total:</b>	<b>30,142.00</b>	<b>25,265.02</b>	<b>30,142.00</b>	<b>14,443.08</b>	<b>28,259.00</b>	<b>0.00</b>	Overall - 1883
<b>Department: 4120 - Mayoral Expense</b>							
41100 - Wage Expense	23,000.00	23,000.04	23,000.00	13,416.69	23,000.00	0.00	
41200 - PR Tax Expense	1,760.00	1,928.62	1,760.00	1,026.34	1,760.00	0.00	
<b>Department: 4120 - Mayoral Expense Total:</b>	<b>24,760.00</b>	<b>24,928.66</b>	<b>24,760.00</b>	<b>14,443.03</b>	<b>24,760.00</b>	<b>0.00</b>	no change
<b>Department: 4130 - Election Expense</b>							
41100 - Wage Expense	600.00	0.00	0.00	0.00	0.00	0.00	
<b>Department: 4130 - Election Expense Total:</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Department: 4140 - Finance Office Expense</b>							
41100 - Wage Expense	56,574.00	81,816.71	123,342.00	50,626.09	103,001.00	0.00	} wages 126,032 + 2,690
41150 - Wage Expense - Hourly	19,474.00	15,298.04	0.00	11,052.74	23,031.00	0.00	
41160 - Admin Wages	35,721.00	15,743.71	0.00	0.00	0.00	0.00	
41200 - PR Tax Expense	8,550.00	8,582.44	9,700.00	4,524.51	9,642.00	0.00	
41300 - SDRS Expense	6,706.00	6,771.61	7,401.00	3,449.21	7,562.00	0.00	
41400 - Workers Comp Expense	800.00	435.21	800.00	0.00	800.00	0.00	
41700 - Med Ins Expense	22,444.00	22,746.21	41,972.00	12,390.20	30,242.00	0.00	
<b>Department: 4140 - Finance Office Expense Total:</b>	<b>150,269.00</b>	<b>151,393.93</b>	<b>183,215.00</b>	<b>82,042.75</b>	<b>174,278.00</b>	<b>0.00</b>	Overall - 8,937
<b>Department: 4210 - Law Enforcement</b>							
41100 - Wage Expense	76,927.00	88,814.82	513,339 496,918.00	38,118.42	80,160.00	0.00	} wages 537,438 + 24,099
41150 - Wage Expense - Hourly	316,435.00	366,326.79	0.00	192,880.56	439,451.00	0.00	
41170 - Safety Grant Wages	21,133.00	8,484.21	16,421.00	1,979.64	17,827.00	0.00	
41200 - PR Tax Expense	30,795.00	35,144.18	39,271.00	17,473.46	41,115.00	0.00	
41300 - SDRS Expense	29,399.00	31,574.32	41,070.00	18,399.66	42,995.00	0.00	
41400 - Workers Comp Expense	10,420.00	10,513.47	10,500.00	0.00	10,500.00	0.00	



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

Object	2023	2023	2024	2024	2025	2025	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	
41700 - Med Ins Expense	86,393.00	64,299.52	102,915.00	34,115.70	88,871.00	0.00	
<b>Department: 4210 - Law Enforcement Total:</b>	<b>571,502.00</b>	<b>605,157.31</b>	<b>707,095.00</b>	<b>302,967.44</b>	<b>720,919.00</b>	<b>0.00</b>	Overall + 13,824
<b>Department: 4310 - Street Expense</b>							
41100 - Wage Expense	0.00	0.00	0.00	0.00	232,329.00	0.00	+ 64,923 wages
41150 - Wage Expense - Hourly	150,656.00	156,461.96	167,406.00	83,683.33	0.00	0.00	
41200 - PR Tax Expense	11,525.00	11,134.34	12,903.00	5,954.27	17,773.00	0.00	
41300 - SDRS Expense	6,248.00	9,387.73	10,120.00	5,021.00	13,940.00	0.00	
41400 - Workers Comp Expense	2,000.00	5,076.21	5,000.00	0.00	5,000.00	0.00	
41700 - Med Ins Expense	38,809.00	38,195.42	43,040.00	16,513.38	56,673.00	0.00	
<b>Department: 4310 - Street Expense Total:</b>	<b>209,238.00</b>	<b>220,255.66</b>	<b>238,469.00</b>	<b>111,171.98</b>	<b>325,715.00</b>	<b>0.00</b>	Overall + 87,246
<b>Department: 4320 - Code Enforcement &amp; Sanitation</b>							
41150 - Wage Expense - Hourly	16,952.00	0.00	0.00	0.00	0.00	0.00	
41200 - PR Tax Expense	1,297.00	0.00	0.00	0.00	0.00	0.00	
<b>Department: 4320 - Code Enforcement &amp; Sanitation Total:</b>	<b>18,249.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Department: 4650 - Economic Development Expense</b>							
41160 - Admin Wages	17,861.00	18,863.89	20,317.00	10,053.79	21,141.00	0.00	+ 824.00
41200 - PR Tax Expense	1,366.00	1,427.27	1,555.00	760.63	1,618.00	0.00	
41300 - SDRS Expense	1,072.00	1,131.83	1,161.00	603.22	1,269.00	0.00	
41700 - Med Ins Expense	4,999.00	4,899.79	3,000.00	1,407.42	3,096.00	0.00	
<b>Department: 4650 - Economic Development Expense Total:</b>	<b>25,298.00</b>	<b>26,322.78</b>	<b>26,033.00</b>	<b>12,825.06</b>	<b>27,124.00</b>	<b>0.00</b>	Overall + 1091
<b>Department: 4652 - P &amp; Z Expense</b>							
41100 - Wage Expense	9,000.00	4,725.00	12,000.00	3,400.00	12,000.00	0.00	
41200 - PR Tax Expense	689.00	361.52	918.00	260.10	918.00	0.00	no change
<b>Department: 4652 - P &amp; Z Expense Total:</b>	<b>9,689.00</b>	<b>5,086.52</b>	<b>12,918.00</b>	<b>3,660.10</b>	<b>12,918.00</b>	<b>0.00</b>	
<b>Report Total:</b>	<b>1,247,969.00</b>	<b>1,267,625.22</b>	<b>1,464,957.00</b>	<b>654,734.43</b>	<b>1,550,926.00</b>	<b>0.00</b>	

94,254.00 Total Wages  
 - 51,234 pw additional  
43,020



Fund Summary

Fund	2023		2024		2025		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity		
101 - General Fund	1,014,449.00	1,032,087.10	1,196,599.00	528,728.38	1,286,849.00	0.00		+ 90,250
211 - Liquor, Lodging and Dining	25,298.00	26,322.78	26,033.00	12,825.06	27,124.00	0.00		+ 1091
604 - Sanitary Sewer Fund	208,222.00	209,215.34	242,325.00	113,180.99	236,953.00	0.00		- 5372
<b>Report Total:</b>	<b>1,247,969.00</b>	<b>1,267,625.22</b>	<b>1,464,957.00</b>	<b>654,734.43</b>	<b>1,550,926.00</b>	<b>0.00</b>		<b>+ 85,969</b>

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Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4650 - Economic Development Expense</b>							
<b>Expense</b>							
<a href="#">211-4650-41160</a>	Admin Wages	17,861.00	18,863.89	20,317.00	10,053.79	21,141.00	0.00
<a href="#">211-4650-41200</a>	PR Tax Expense	1,366.00	1,427.27	1,555.00	760.63	1,618.00	0.00
<a href="#">211-4650-41300</a>	SDRS Expense	1,072.00	1,131.83	1,161.00	603.22	1,269.00	0.00
<a href="#">211-4650-41700</a>	Med Ins Expense	4,999.00	4,899.79	3,000.00	1,407.42	3,096.00	0.00
<a href="#">211-4650-42200</a>	Prof Fees Expense	0.00	0.00	8,000.00	8,000.00	8,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
				marketing			
<a href="#">211-4650-42600</a>	Supply/Material Exp	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
<a href="#">211-4650-42700</a>	Travel/Conf Expense	1,580.00	0.00	1,500.00	165.00	1,500.00	0.00
<a href="#">211-4650-42900</a>	Other Expense	0.00	500.00	0.00	0.00	0.00	0.00
<a href="#">211-4650-42901</a>	Allocation	0.00	0.00	35,000.00	34,000.00	39,000.00	0.00
	<b>Expense Total:</b>	<b>26,878.00</b>	<b>26,822.78</b>	<b>72,533.00</b>	<b>56,990.06</b>	<b>77,624.00</b>	<b>0.00</b>
<b>Department: 4650 - Economic Development Expense Total:</b>		<b>26,878.00</b>	<b>26,822.78</b>	<b>72,533.00</b>	<b>56,990.06</b>	<b>77,624.00</b>	<b>0.00</b>

SEDC  
50,000



## ECONOMIC DEVELOPMENT CORP.

Mayor Michael Kitzmiller

July 1, 2024

City of Summerset  
7055 Leisure Lane  
Summerset, SD 57718

Dear Mayor Kitzmiller and the Summerset City Commission:

Please accept this formal request for allocated funds in the 2025 budget on behalf of the Board of Directors of the Sturgis Economic Development Corp. (SEDC).

SEDC is seeking \$50,000 to cover salary and benefits for the newly hired Economic Development Coordinator. Brenna Block joined SEDC on April 1, 2024, to support economic development efforts in Summerset, Sturgis and throughout Meade County.

The role of the Economic Development Coordinator involves collaborating with various stakeholders, including business entities, government, educational institutions, and others, to identify business development needs in Meade County. Fifty percent of the coordinator's time will be dedicated to activities within the City of Summerset and in partnership with the Piedmont Valley Chamber of Commerce (PVCC).

The key responsibilities of this position include:

- Conducting 15-20 Business Retention and Expansion (BR&E) visits within the Summerset City Limits.
- Collaborating with Summerset City Staff to address all economic development-related inquiries.
- Developing and executing a Marketing/Social Media plan to promote economic development opportunities in Summerset.
- Organizing and facilitating PVCC and Community Events.
- Executing a Marketing/Social Media plan to enhance awareness of the PVCC and its mission.
- Reestablishing connections with current PVCC members and actively engaging them.
- Recruiting new businesses to join the Chamber, thereby contributing to its growth and vibrancy.

To date, our Economic Development Coordinator, Brenna Block has completed the following:

- Engaged with all 58 registered businesses within the City of Summerset.
- Conducted 11 Business Retention and Expansion Visits.
- Working with two active business prospects looking for locations in Summerset.
- Met with three Summerset Commissioners to discuss economic development priorities.

- Connected with housing and commercial property developers to gain knowledge on current projects.
- Assisting the Piedmont Valley Chamber of Commerce with Food Truck Nights.

Included is a narrative recap of SEDC's economic development activities for 2023 and current activities for 2024, based on the goals of SEDC's Strategic Plan.

On behalf of the SEDC Board of Directors, I extend our sincere gratitude for your support of economic development in Summerset and throughout Meade County.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Amanda Anglin".

Amanda Anglin, SEDC Executive Director



# 2023 & 2024 Programs and Services

## *Business Growth and Development*

### Expanded/Retained businesses

- **2023 (2)**
  - Summerset
    - Milliron Granite & Quartz
    - Cat Construction
- **2024 (2)**
  - Sturgis
    - The Knuckle Saloon
    - Sidehack Saloon

### New Businesses

- **2023 (19)**
  - Summerset
    - RCS Storage
    - Seed Time & Harvest (Hunt Bros)
  - Sturgis
    - Northern Hills Alternative Health
    - Puffy's Dispensary
    - Key City Chiropractic & Acupuncture
    - Sanderson Law
    - Freakshow Customs
    - Dixxon Flannel
    - Star Frog
    - PMI Black Hills
    - Warrior Within Massage & Body Work
    - Dirty Deeds Mobile Auto Spa
    - Quantum DragonFly
    - All Season HVAC Service
    - Black Hills Financial Planning
    - Dolan Creek Senior Living
    - A&B Pizza
    - Maverick Trading Post
    - Murphy Company
- **2024 (5)**
  - Sturgis
    - Valley Auto Sales
    - L&R Leathers
    - Tycz Electric Services
    - Massa Berry Suites
    - Unique Performance

- **2024** - 10 new jobs created; **2023** - 40 new jobs created; 30 jobs retained;
- Diversity of industries – Retail & commercial services, medical, trades, professional services, etc.
- In 2023, Sturgis recorded \$44.5 million in new commercial and residential construction permits; Summerset recorded \$8.9 million; Piedmont recorded \$2.7 million; Box Elder recorded \$3.9 million; and Meade County recorded \$23.9 million.

- Sturgis sales tax growth rate (non-Rally) continues to increase at a steady pace and Summerset continues to maintain a level sales tax collection.
- SEDC continues to attend relevant trade shows to promote retail opportunities to attract national and regional brands.
- Working with 15+ business prospects county-wide; assisting with location options, build in the Sturgis Industrial Park and financing options.
- The Sturgis Industrial Park is nearly full. SEDC continues to seek land to develop a new park, considering options in Meade County outside the city limits of Sturgis. Recently, SEDC staff met with a site selection consultant to evaluate the current Sturgis Industrial Park, look at options for future industrial parks in Sturgis, Summerset and Piedmont. The consultant is also reviewing marketing packages to provide feedback and recommendations for the communities along the I-90 corridor.
- Marketing available land in the Industrial Park for sale or lease.
- Completed construction on a multi-unit building in the Industrial Park.
- Planned and Organized a Small Business Basics Class in partnership with SDSU Extension to educate local business owners and managers. 25 people attended the class.
- Dolan Creek Senior Living, a 50-unit Senior Living Complex was completed and opened in 2023; approved \$400,000 in loans and grants.
- Successfully removed deed restrictions associated with a vacant lot at 752 Anna Street. Considering possible options for development of the vacant lot.

### ***Talent and Workforce Development***

- 2023 brought 33 new housing units in Sturgis, 27 units in Summerset, 6 units in Piedmont, 9 units in Box Elder and 74 new units in Meade County.
- Sturgis, Summerset and Meade County are both seeing a high demand for housing. SEDC completed a Housing Needs Study for Sturgis in 2024.

### ***Community Development and Placemaking***

- Continue to expand SEDC resources throughout Meade County by connecting with local community officials and businesses on a regular basis.
- Collaborated with the Downtown Sturgis Foundation to promote Main Street in various ways, including installation of the new Sturgis Art Walk along with other statues, memorial benches and open signage.
- Collaborated with the City of Sturgis, Sturgis Area Chamber of Commerce and Downtown Sturgis Foundation for Sturgis for the Holidays.
- SEDC Retail Committee created the Sturgis Community Cinema where 521 people attended showing over the course of five months (December 2020 – April 2021). Season 2 ran October 2021 to April 2022 with 742 attendees. Season 3 ran October 2022 to April 2023 with 849 attendees.
- Collaborated with the City of Summerset to host community meetings to gather feedback from residents about activities and priorities that would benefit Summerset.

## ***Organizational Development, Education and Partnerships***

- Partnered with the City of Summerset to further assist the communities in Meade County with economic development by hiring SEDC's second full-time employee, an Economic Development Coordinator.
- Providing monthly and quarterly updates to Meade County, City of Sturgis, City of Summerset, Chamber of Commerce, SEDC investors and community organizations.
- Administer the \$142,000+ Meade County Economic Development Loan Fund.
- Continue to recruit private contributors; in 2023 SEDC had 87 investors totaling private contributions of \$37,500. Continue to encourage private investors and contributions.
- Proceeds from building and lot sales are restricted for future development needs.
- Continue to participate in educational opportunities for professional development of staff and board of directors.
- Conducted community presentations to non-profit organizations to educate on economic development efforts.
- Promote new lifestyle and industrial park videos on the SEDC website and social media pages.
- Provide press releases, newsletters, and informational reports.
- Radio, newspaper and television coverage of economic development events.
- Collaborated with the Rushmore Region Economic Development Alliance to update and increase economic development marketing efforts for the region.

### **Additional information:**

- SEDC's mission is to actively pursue economic development by assisting expanding or new business and industry in Sturgis and Meade County. Our goal is to create primary jobs through expansion and recruitment initiatives. SEDC is the only organization in Sturgis and Meade County with this full-time focus.
- SEDC incorporated in 1973 as a 501(c)6 nonprofit. SEDC generally operates on a break-even basis. Any gain on sale of assets is re-invested into our community to further promote economic development.
- Within the last five years, SEDC has not contributed resources or finances to a candidate, ballot question initiative, lobbying effort or political action committee.

On behalf of the SEDC Board of Directors, thank you for your past support and for your consideration of our funding request, which is necessary to market and support economic development in Sturgis, Summerset and throughout Meade County.



Amanda Anglin, SEDC Executive Director



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4192 - General Government Buildings</b>							
<a href="#">101-4192-42100</a>	Other Ins Expense	3,500.00	4,351.12	5,200.00	4,896.66	5,000.00	0.00
<a href="#">101-4192-42200</a>	Prof Fees Expense	72,450.00	72,615.67	61,820.00	21,497.55	18,500.00	0.00
<a href="#">101-4192-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	15,339.76	55,264.00	0.00
<a href="#">101-4192-42205</a>	I.T. GoldenWest	0.00	0.00	0.00	4,529.98	0.00	0.00
<a href="#">101-4192-42500</a>	Repair/Maint Expense	4,940.00	5,039.70	15,000.00	2,561.45	150,000.00	0.00
<a href="#">101-4192-42600</a>	Supply/Material Exp	1,000.00	1,705.80	2,500.00	558.82	2,500.00	0.00
<a href="#">101-4192-42800</a>	Utility Expense	12,600.00	17,748.49	15,000.00	12,343.20	25,000.00	0.00
<a href="#">101-4192-42810</a>	Phone	13,440.00	9,000.33	13,560.00	0.00	0.00	0.00
<a href="#">101-4192-42900</a>	Other Expense	30,000.00	26,938.59	5,000.00	0.00	114,663.00	0.00
<a href="#">101-4192-43400</a>	Equip Expense	83,775.00	84,183.66	30,000.00	44,248.22	2,750.00	0.00
<b>Department: 4192 - General Government Buildings Total:</b>		<b>221,705.00</b>	<b>221,583.36</b>	<b>148,080.00</b>	<b>105,975.64</b>	<b>373,677.00</b>	<b>0.00</b>



		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4192 - General Government Buildings</b>							
<b>Expense</b>							
<a href="#">101-4192-42100</a>	Other Ins Expense	3,500.00	4,351.12	5,200.00	4,896.66	5,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	Insurance	SD Public Assurance					
<a href="#">101-4192-42200</a>	Prof Fees Expense	72,450.00	72,615.67	61,820.00	21,497.55	18,500.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	Notes	greenapsis cleaning, servall, I.T. Consulting, shredding					
<a href="#">101-4192-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	15,339.76	55,264.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	Notes	365 Licensing, Golden West monthly, Gentec, sonic wall, misc - computer.					
<a href="#">101-4192-42205</a>	I.T. GoldenWest	0.00	0.00	0.00	4,529.98	0.00	0.00
<a href="#">101-4192-42500</a>	Repair/Maint Expense	4,940.00	5,039.70	15,000.00	2,561.45	150,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	Repair/Maintenance	New Air Handler units (4)					
<a href="#">101-4192-42600</a>	Supply/Material Exp	1,000.00	1,705.80	2,500.00	558.82	2,500.00	0.00
<a href="#">101-4192-42800</a>	Utility Expense	12,600.00	17,748.49	15,000.00	12,343.20	25,000.00	0.00
<a href="#">101-4192-42810</a>	Phone	13,440.00	9,000.33	13,560.00	0.00	0.00	0.00
<a href="#">101-4192-42900</a>	Other Expense	30,000.00	26,938.59	5,000.00	0.00	114,663.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	other	25,000 City Hall Parking Lot 60,000 Concrete Pad for Shop 29663 match on generator grant.					
<a href="#">101-4192-43400</a>	Equip Expense	83,775.00	84,183.66	30,000.00	44,248.22	2,750.00	0.00





		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4310 - Street Expense</b>							
<a href="#">101-4310-41150</a>	Wage Expense - Hourly	150,656.00	156,461.96	167,406.00	83,683.33	232,329.00	0.00
<a href="#">101-4310-41200</a>	PR Tax Expense	11,525.00	11,134.34	12,903.00	5,954.27	17,773.00	0.00
<a href="#">101-4310-41300</a>	SDRS Expense	6,248.00	9,387.73	10,120.00	5,021.00	13,940.00	0.00
<a href="#">101-4310-41400</a>	Workers Comp Expense	2,000.00	5,076.21	5,000.00	0.00	5,000.00	0.00
<a href="#">101-4310-41700</a>	Med Ins Expense	38,809.00	38,195.42	43,040.00	16,513.38	56,673.00	0.00
<a href="#">101-4310-42100</a>	Other Ins Expense	12,000.00	14,935.48	18,000.00	21,710.45	25,000.00	0.00
<a href="#">101-4310-42200</a>	Prof Fees Expense	26,000.00	23,551.24	26,000.00	0.00	30,000.00	0.00
<a href="#">101-4310-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	0.00	500.00	0.00
<a href="#">101-4310-42300</a>	Publishing Exp	300.00	462.77	300.00	35.41	500.00	0.00
<a href="#">101-4310-42500</a>	Repair/Maint Expense	480,000.00	276,303.93	350,000.00	250,501.70	400,000.00	0.00
<a href="#">101-4310-42510</a>	Street Snow Removal	30,000.00	26,870.55	30,000.00	1,787.69	40,000.00	0.00
<a href="#">101-4310-42530</a>	Landscape&Mowing Expense	6,000.00	1,167.44	10,000.00	0.00	5,000.00	0.00
<a href="#">101-4310-42550</a>	Street Light Repair	15,000.00	0.00	115,000.00	16,578.64	115,000.00	0.00
<a href="#">101-4310-42600</a>	Supply/Material Exp	44,500.00	22,950.54	50,000.00	6,936.10	25,000.00	0.00
<a href="#">101-4310-42610</a>	Auto Expense	15,500.00	3,066.92	20,000.00	139.32	30,000.00	0.00
<a href="#">101-4310-42611</a>	Fuel Expense	0.00	0.00	0.00	1,242.24	40,000.00	0.00
<a href="#">101-4310-42800</a>	Utility Expense	21,000.00	18,369.74	21,000.00	8,402.70	25,000.00	0.00
<a href="#">101-4310-42810</a>	Phone	1,800.00	1,800.00	1,800.00	1,050.00	2,400.00	0.00
<a href="#">101-4310-42850</a>	Uniform Allowance	0.00	0.00	0.00	2,009.97	3,000.00	0.00
<a href="#">101-4310-42900</a>	Other Expense	15,000.00	34.16	20,000.00	0.00	30,000.00	0.00
<a href="#">101-4310-43000</a>	Capital Expense	0.00	0.00	250,000.00	0.00	250,000.00	0.00
<a href="#">101-4310-43400</a>	Equip Expense	250,000.00	250,084.53	0.00	0.00	18,500.00	0.00
<b>Department: 4310 - Street Expense Total:</b>		<b>1,126,338.00</b>	<b>859,852.96</b>	<b>1,150,569.00</b>	<b>421,566.20</b>	<b>1,365,615.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4310 - Street Expense</b>							
<b>Expense</b>							
<a href="#">101-4310-41150</a>	Wage Expense - Hourly	150,656.00	156,461.96	167,406.00	83,683.33	232,329.00	0.00
<a href="#">101-4310-41200</a>	PR Tax Expense	11,525.00	11,134.34	12,903.00	5,954.27	17,773.00	0.00
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>					
Budget Code	PR Tax	one additional employee					
2025							
<a href="#">101-4310-41300</a>	SDRS Expense	6,248.00	9,387.73	10,120.00	5,021.00	13,940.00	0.00
<a href="#">101-4310-41400</a>	Workers Comp Expense	2,000.00	5,076.21	5,000.00	0.00	5,000.00	0.00
<a href="#">101-4310-41700</a>	Med Ins Expense	38,809.00	38,195.42	43,040.00	16,513.38	56,673.00	0.00
<a href="#">101-4310-42100</a>	Other Ins Expense	12,000.00	14,935.48	18,000.00	21,710.45	25,000.00	0.00
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>					
Budget Code	notes	SDPAA					
2025							
<a href="#">101-4310-42200</a>	Prof Fees Expense	26,000.00	23,551.24	26,000.00	0.00	30,000.00	0.00
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>					
Budget Code	notes	USGS					
2025							
<a href="#">101-4310-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	0.00	500.00	0.00
<a href="#">101-4310-42300</a>	Publishing Exp	300.00	462.77	300.00	35.41	500.00	0.00
<a href="#">101-4310-42500</a>	Repair/Maint Expense	480,000.00	276,303.93	350,000.00	250,501.70	400,000.00	0.00
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>					
Budget Code	notes	mill and overlay street repairs					
2025							
<a href="#">101-4310-42510</a>	Street Snow Removal	30,000.00	26,870.55	30,000.00	1,787.69	40,000.00	0.00
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>					
Budget Code	notes	salt, cutting edges and plow repairs, blower, blade, broom for SL15					
2025							
<a href="#">101-4310-42530</a>	Landscape&Mowing Expense	6,000.00	1,167.44	10,000.00	0.00	5,000.00	0.00
<a href="#">101-4310-42550</a>	Street Light Repair	15,000.00	0.00	115,000.00	16,578.64	115,000.00	0.00
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>					
Budget Code	notes	100,000 solar upgrades + 15,000					
2025							





Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4320 - Code Enforcement &amp; Sanitation</b>							
<a href="#">101-4320-41150</a>	Wage Expense - Hourly	16,952.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4320-41200</a>	PR Tax Expense	1,297.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4320-42150</a>	Postage	1,500.00	1,417.23	1,500.00	674.77	1,500.00	0.00
<a href="#">101-4320-42200</a>	Prof Fees Expense	0.00	75.00	0.00	0.00	0.00	0.00
<a href="#">101-4320-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	0.00	20,000.00	0.00
<a href="#">101-4320-42500</a>	Repair/Maint Expense	15,000.00	9,751.85	20,000.00	6,181.48	25,000.00	0.00
<a href="#">101-4320-42600</a>	Supply/Material Exp	48,000.00	36,562.19	55,000.00	6,007.22	55,000.00	0.00
<a href="#">101-4320-42610</a>	Auto Expense	0.00	0.00	17,000.00	3,288.90	0.00	0.00
<a href="#">101-4320-42611</a>	Fuel Expense	0.00	0.00	0.00	7,758.49	0.00	0.00
<a href="#">101-4320-42730</a>	Training Expense	7,000.00	6,428.53	15,000.00	1,868.23	20,000.00	0.00
<a href="#">101-4320-42900</a>	Other Expense	25,000.00	18,681.09	40,000.00	0.00	40,000.00	0.00
<a href="#">101-4320-43230</a>	Solid Waste Collection	70,000.00	59,062.66	70,000.00	32,499.81	70,000.00	0.00
<a href="#">101-4320-43260</a>	C E Abatement Exp	0.00	0.00	1,000.00	0.00	1,500.00	0.00
<a href="#">101-4320-43400</a>	Equip Expense	337,000.00	384,817.83	15,000.00	4,210.00	0.00	0.00
<a href="#">101-4320-43403</a>	Buildings	0.00	0.00	0.00	0.00	200,000.00	0.00
<b>Department: 4320 - Code Enforcement &amp; Sanitation Total:</b>		<b>521,749.00</b>	<b>516,796.38</b>	<b>234,500.00</b>	<b>62,488.90</b>	<b>433,000.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4320 - Code Enforcement &amp; Sanitation</b>							
<b>Expense</b>							
<a href="#">101-4320-41150</a>	Wage Expense - Hourly	16,952.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4320-41200</a>	PR Tax Expense	1,297.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4320-42150</a>	Postage	1,500.00	1,417.23	1,500.00	674.77	1,500.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">101-4320-42200</a>	Prof Fees Expense	0.00	75.00	0.00	0.00	0.00	0.00
<a href="#">101-4320-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	0.00	20,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">101-4320-42500</a>	Repair/Maint Expense	15,000.00	9,751.85	20,000.00	6,181.48	25,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">101-4320-42600</a>	Supply/Material Exp	48,000.00	36,562.19	55,000.00	6,007.22	55,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">101-4320-42610</a>	Auto Expense	0.00	0.00	17,000.00	3,288.90	0.00	0.00
<a href="#">101-4320-42611</a>	Fuel Expense	0.00	0.00	0.00	7,758.49	0.00	0.00
<a href="#">101-4320-42730</a>	Training Expense	7,000.00	6,428.53	15,000.00	1,868.23	20,000.00	0.00
<a href="#">101-4320-42900</a>	Other Expense	25,000.00	18,681.09	40,000.00	0.00	40,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">101-4320-43230</a>	Solid Waste Collection	70,000.00	59,062.66	70,000.00	32,499.81	70,000.00	0.00
<a href="#">101-4320-43260</a>	C E Abatement Exp	0.00	0.00	1,000.00	0.00	1,500.00	0.00
<a href="#">101-4320-43400</a>	Equip Expense	337,000.00	384,817.83	15,000.00	4,210.00	0.00	0.00



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<a href="#">101-4320-43403</a>	Buildings	0.00	0.00	0.00	0.00	200,000.00	0.00
	Expense Total:	521,749.00	516,796.38	234,500.00	62,488.90	433,000.00	0.00
Department: 4320 - Code Enforcement & Sanitation Total:		521,749.00	516,796.38	234,500.00	62,488.90	433,000.00	0.00

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4520 - Parks and Recreation</b>							
<a href="#">101-4520-42100</a>	Other Ins Expense	500.00	328.79	500.00	384.46	500.00	0.00
<a href="#">101-4520-42500</a>	Repair/Maint Expense	10,000.00	8,106.64	10,000.00	1,496.66	10,000.00	0.00
<a href="#">101-4520-42530</a>	Landscape&Mowing Expense	600.00	236.16	1,200.00	0.00	2,000.00	0.00
<a href="#">101-4520-42600</a>	Supply/Material Exp	8,500.00	4,749.36	10,000.00	3,446.61	25,000.00	0.00
<a href="#">101-4520-42800</a>	Utility Expense	600.00	1,642.55	1,000.00	904.74	3,000.00	0.00
<a href="#">101-4520-42900</a>	Other Expense	5,800.00	500.00	6,000.00	325.00	7,000.00	0.00
<a href="#">101-4520-43400</a>	Equip Expense	0.00	2,084.16	0.00	0.00	30,000.00	0.00
<b>Department: 4520 - Parks and Recreation Total:</b>		<b>26,000.00</b>	<b>17,647.66</b>	<b>28,700.00</b>	<b>6,557.47</b>	<b>77,500.00</b>	<b>0.00</b>





CITY OF SUMMERSET

RESOLUTION 2023-12

RESOLUTION TO ESTABLISH CAPITAL OUTLAY FOR  
STREET IMPROVEMENTS

**WHEREAS**, the City of Summerset, Meade County, a South Dakota Municipal Corporation, has the authority to enforce all statutes and ordinances within its corporate boundaries, and to pass resolutions regarding policies and procedures; and

**WHEREAS**, it the City of Summerset's duty to protect the health, safety, and general welfare of its citizens; and

**WHEREAS**, the City of Summerset is authorized to maintain and improve municipal streets within its corporate boundaries; and

**WHEREAS**, pursuant to SDCL 9-21-14.1 the governing body of a municipality may by resolution authorized the accumulation of funds for a period longer than one (1) year for specific capital outlay purposes otherwise authorized by law. Capital outlay purposes means purposes which result in the acquisition or additions to equipment and street improvement for Siouxsland Dr., Brighton St, Glenwood Dr., Breckenridge St., or other streets deemed in need of repair and

**WHEREAS**, the governing body of the municipality shall establish a maximum amount allowed to be accumulated in the fund; and

**WHEREAS**, pursuant to SDCL 9-21-14.2 said Resolution shall be enacted by a two-thirds (2/3) vote of the governing body and shall set forth clearly the purposes for which the funds are to be accumulated and the maximum amount that may be accumulated, and that any funds so accumulated shall be expended within eighty-four months from the date of the resolution. If the specific purposes for which the funds are accumulated are deemed no longer necessary, these funds shall revert to the general fund.

**NOW THEREFORE BE IT RESOLVED** that the City of Summerset Board of Commissioners does hereby establish for the 2023 budget purposes a capital outlay for street improvements within the municipal boundaries of the City of Summerset.

**IT IS FURTHER RESOLVED**, that the maximum amount that may be accumulated for this capital outlay is (\$1,500,000.00); and

**IT IS FURTHER RESOLVED**, that a minimum of Two Hundred fifty thousand dollars (\$250,000.00) will be set aside and budgeted on the capital outlay line of the Budget Ordinance

for the year 2024, 2025, 2026, 2027, and 2028 and will remain on the capital outlay line for the next seven (7) years intended for street improvement projects. If the specific purpose for which the funds are accumulated are deemed no longer necessary, at any time, or are not expended within the next seven (7) years these funds shall revert to the general fund in accordance with SDCL 9-21-14.2

Dated this 19th day of October, 2023.

ATTEST:

Stephany Baumeister  
Finance Officer

Melanie Tormo  
Mayor

Published once 10/28/2023 for the total approximate cost of \$57.12.

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4210 - Law Enforcement</b>							
<a href="#">101-4210-41100</a>	Wage Expense	76,927.00	88,814.82	496,918.00	38,118.42	80,160.00	0.00
<a href="#">101-4210-41150</a>	Wage Expense - Hourly	316,435.00	366,326.79	0.00	192,880.56	439,451.00	0.00
<a href="#">101-4210-41170</a>	Safety Grant Wages	21,133.00	8,484.21	16,421.00	1,979.64	17,827.00	0.00
<a href="#">101-4210-41180</a>	Other Wages	25,105.00	8,146.05	0.00	0.00	0.00	0.00
<a href="#">101-4210-41200</a>	PR Tax Expense	30,795.00	35,144.18	39,271.00	17,473.46	41,115.00	0.00
<a href="#">101-4210-41300</a>	SDRS Expense	29,399.00	31,574.32	41,070.00	18,399.66	42,995.00	0.00
<a href="#">101-4210-41400</a>	Workers Comp Expense	10,420.00	10,513.47	10,500.00	0.00	10,500.00	0.00
<a href="#">101-4210-41700</a>	Med Ins Expense	86,393.00	64,299.52	102,915.00	34,115.70	88,871.00	0.00
<a href="#">101-4210-42100</a>	Other Ins Expense	23,000.00	20,715.54	26,000.00	22,344.97	26,000.00	0.00
<a href="#">101-4210-42150</a>	Postage	400.00	370.30	500.00	122.43	500.00	0.00
<a href="#">101-4210-42200</a>	Prof Fees Expense	22,140.00	34,307.07	24,001.00	200.00	1,600.00	0.00
<a href="#">101-4210-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	100.00	2,720.00	0.00
<a href="#">101-4210-42202</a>	Axon BWC	0.00	0.00	0.00	6,492.90	6,500.00	0.00
<a href="#">101-4210-42203</a>	Axon Fleet	0.00	0.00	0.00	12,453.60	16,610.00	0.00
<a href="#">101-4210-42204</a>	Axon CEW	0.00	0.00	0.00	0.00	4,120.00	0.00
<a href="#">101-4210-42205</a>	I.T. GoldenWest	0.00	0.00	0.00	277.00	1,800.00	0.00
<a href="#">101-4210-42300</a>	Publishing Exp	0.00	0.00	2,500.00	0.00	0.00	0.00
<a href="#">101-4210-42301</a>	Marketing/Recruiting	0.00	0.00	0.00	0.00	2,500.00	0.00
<a href="#">101-4210-42500</a>	Repair/Maint Expense	15,000.00	16,745.98	15,000.00	3,580.46	15,000.00	0.00
<a href="#">101-4210-42600</a>	Supply/Material Exp	3,500.00	9,801.61	3,500.00	830.09	3,500.00	0.00
<a href="#">101-4210-42601</a>	Evidence - Supply/Materials	0.00	0.00	0.00	321.88	1,000.00	0.00
<a href="#">101-4210-42610</a>	Auto Expense	36,000.00	16,854.56	32,000.00	3,547.25	0.00	0.00
<a href="#">101-4210-42611</a>	Fuel Expense	0.00	0.00	0.00	10,045.24	32,000.00	0.00
<a href="#">101-4210-42700</a>	Travel/Conf Expense	2,000.00	2,492.75	2,000.00	1,367.79	2,000.00	0.00
<a href="#">101-4210-42730</a>	Training Expense	4,000.00	1,719.12	4,000.00	1,816.57	6,000.00	0.00
<a href="#">101-4210-42800</a>	Utility Expense	0.00	0.00	2,740.00	2,212.65	3,740.00	0.00
<a href="#">101-4210-42810</a>	Phone	7,158.00	6,015.52	7,200.00	3,037.23	8,100.00	0.00
<a href="#">101-4210-42820</a>	Dispatch Expense	32,000.00	29,590.76	37,300.00	15,786.05	36,000.00	0.00
<a href="#">101-4210-42821</a>	VPN/First Net	0.00	0.00	0.00	1,803.24	1,850.00	0.00
<a href="#">101-4210-42850</a>	Uniform Allowance	6,400.00	6,138.13	5,600.00	6,000.00	6,400.00	0.00



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<a href="#">101-4210-42851</a>	Duty Equipment	0.00	0.00	0.00	604.48	15,600.00	0.00
<a href="#">101-4210-42900</a>	Other Expense	8,440.00	8,509.54	3,200.00	483.55	3,500.00	0.00
<a href="#">101-4210-43400</a>	Equip Expense	114,166.00	104,215.79	68,150.00	72,931.61	96,115.00	0.00
<b>Department: 4210 - Law Enforcement Total:</b>		<b>870,811.00</b>	<b>870,780.03</b>	<b>940,786.00</b>	<b>469,326.43</b>	<b>1,014,074.00</b>	<b>0.00</b>



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<a href="#">101-4210-42205</a>	I.T. GoldenWest	0.00	0.00	0.00	277.00	1,800.00	0.00
Budget Notes							
Budget Code	Subject						
2025	I.T.						
	Description						
	squad PC						
<a href="#">101-4210-42300</a>	Publishing Exp	0.00	0.00	2,500.00	0.00	0.00	0.00
<a href="#">101-4210-42301</a>	Marketing/Recruiting	0.00	0.00	0.00	0.00	2,500.00	0.00
<a href="#">101-4210-42500</a>	Repair/Maint Expense	15,000.00	16,745.98	15,000.00	3,580.46	15,000.00	0.00
Budget Notes							
Budget Code	Subject						
2025	Repairs Maintenance						
	Description						
	FLEET						
<a href="#">101-4210-42600</a>	Supply/Material Exp	3,500.00	9,801.61	3,500.00	830.09	3,500.00	0.00
Budget Notes							
Budget Code	Subject						
2025	supplies						
	Description						
	station supplies						
<a href="#">101-4210-42601</a>	Evidence - Supply/Materials	0.00	0.00	0.00	321.88	1,000.00	0.00
Budget Notes							
Budget Code	Subject						
2025	notes						
	Description						
	evidence supplies						
<a href="#">101-4210-42610</a>	Auto Expense	36,000.00	16,854.56	32,000.00	3,547.25	0.00	0.00
<a href="#">101-4210-42611</a>	Fuel Expense	0.00	0.00	0.00	10,045.24	32,000.00	0.00
<a href="#">101-4210-42700</a>	Travel/Conf Expense	2,000.00	2,492.75	2,000.00	1,367.79	2,000.00	0.00
<a href="#">101-4210-42730</a>	Training Expense	4,000.00	1,719.12	4,000.00	1,816.57	6,000.00	0.00
Budget Notes							
Budget Code	Subject						
2025	notes						
	Description						
	training including ammunition						
<a href="#">101-4210-42800</a>	Utility Expense	0.00	0.00	2,740.00	2,212.65	3,740.00	0.00
Budget Notes							
Budget Code	Subject						
2025	Utilities						
	Description						
	Golden West, Security Desk and Squad PC						
<a href="#">101-4210-42810</a>	Phone	7,158.00	6,015.52	7,200.00	3,037.23	8,100.00	0.00



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

			2023	2023	2024	2024	2025	2025
			Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Budget Notes Budget Code 2025	Subject phone	Description First Net Cells + Air Card						
<a href="#">101-4210-42820</a>	Dispatch Expense		32,000.00	29,590.76	37,300.00	15,786.05	36,000.00	0.00
<a href="#">101-4210-42821</a>	VPN/First Net		0.00	0.00	0.00	1,803.24	1,850.00	0.00
Budget Notes Budget Code 2025	Subject notes	Description VPN Secure Access						
<a href="#">101-4210-42850</a>	Uniform Allowance		6,400.00	6,138.13	5,600.00	6,000.00	6,400.00	0.00
Budget Notes Budget Code 2025	Subject notes	Description 7 (800.00) +1 for turnover						
<a href="#">101-4210-42851</a>	Duty Equipment		0.00	0.00	0.00	604.48	15,600.00	0.00
Budget Notes Budget Code 2025	Subject Duty Equip.	Description handgun replacement, shot gun, body armor						
<a href="#">101-4210-42900</a>	Other Expense		8,440.00	8,509.54	3,200.00	483.55	3,500.00	0.00
Budget Notes Budget Code 2025	Subject other	Description tows + undesignated replacements						
<a href="#">101-4210-43400</a>	Equip Expense		114,166.00	104,215.79	68,150.00	72,931.61	96,115.00	0.00
Budget Notes Budget Code 2025	Subject equipment	Description 79,000 Durango 12,378 Homeland Security 17,115- Radio Project/Programming						
<b>Expense Total:</b>			<b>870,811.00</b>	<b>870,780.03</b>	<b>940,786.00</b>	<b>469,326.43</b>	<b>1,014,074.00</b>	<b>0.00</b>
<b>Department: 4210 - Law Enforcement Total:</b>			<b>870,811.00</b>	<b>870,780.03</b>	<b>940,786.00</b>	<b>469,326.43</b>	<b>1,014,074.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4410 - Animal Control Dept</b>						
<a href="#">101-4410-43350</a> Humane Society	1,000.00	650.00	1,000.00	1,470.79	2,000.00	0.00
<b>Department: 4410 - Animal Control Dept Total:</b>	<b>1,000.00</b>	<b>650.00</b>	<b>1,000.00</b>	<b>1,470.79</b>	<b>2,000.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Fund: 604 - Sanitary Sewer Fund</b>							
<b>Department: 4000 - General Expense</b>							
<a href="#">604-4000-41100</a>	Wage Expense	67,570.00	69,350.88	162,785.00	36,281.70	76,454.00	0.00
<a href="#">604-4000-41130</a>	Sewer City Admin Wages	17,861.00	18,863.82	0.00	10,053.74	21,141.00	0.00
<a href="#">604-4000-41150</a>	Wage Expense - Hourly	41,113.00	42,845.87	0.00	23,903.55	45,617.00	0.00
<a href="#">604-4000-41160</a>	Admin Wages	19,474.00	14,165.07	0.00	11,052.55	23,031.00	0.00
<a href="#">604-4000-41200</a>	PR Tax Expense	11,170.00	10,181.75	12,454.00	5,730.13	12,718.00	0.00
<a href="#">604-4000-41300</a>	SDRS Expense	8,761.00	8,713.43	9,868.00	4,849.87	9,975.00	0.00
<a href="#">604-4000-41400</a>	Workers Comp Expense	2,000.00	3,147.11	4,000.00	0.00	4,000.00	0.00
<a href="#">604-4000-41700</a>	Med Ins Expense	40,273.00	41,947.41	53,218.00	21,309.45	44,017.00	0.00
<a href="#">604-4000-42100</a>	Other Ins Expense	10,000.00	12,246.10	15,000.00	13,492.08	17,000.00	0.00
<a href="#">604-4000-42130</a>	Collection&Filing Fees	500.00	0.00	500.00	0.00	500.00	0.00
<a href="#">604-4000-42150</a>	Postage	4,500.00	5,334.27	4,500.00	2,895.90	5,000.00	0.00
<a href="#">604-4000-42200</a>	Prof Fees Expense	4,650.00	340,538.79	4,650.00	101,736.95	10,000.00	0.00
<a href="#">604-4000-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	9,714.97	10,000.00	0.00
<a href="#">604-4000-42300</a>	Publishing Exp	0.00	281.04	0.00	0.00	0.00	0.00
<a href="#">604-4000-42500</a>	Repair/Maint Expense	94,500.00	188,398.27	152,500.00	101,282.80	150,000.00	0.00
<a href="#">604-4000-42600</a>	Supply/Material Exp	15,000.00	11,499.09	15,000.00	7,198.52	15,000.00	0.00
<a href="#">604-4000-42610</a>	Auto Expense	5,000.00	9,242.07	5,000.00	190.67	5,000.00	0.00
<a href="#">604-4000-42620</a>	Testing Expense	3,000.00	3,767.00	4,000.00	1,368.50	4,000.00	0.00
<a href="#">604-4000-42630</a>	Chemicals and Lab Supplies	5,000.00	11,411.70	10,000.00	8,527.25	10,000.00	0.00
<a href="#">604-4000-42640</a>	Permits/Penalties	3,000.00	2,500.00	3,000.00	2,600.00	3,000.00	0.00
<a href="#">604-4000-42700</a>	Travel/Conf Expense	1,000.00	220.00	1,000.00	1,106.93	2,000.00	0.00
<a href="#">604-4000-42800</a>	Utility Expense	72,000.00	65,837.55	72,000.00	32,365.56	100,000.00	0.00
<a href="#">604-4000-42810</a>	Phone	4,200.00	1,700.00	4,200.00	650.00	4,200.00	0.00
<a href="#">604-4000-42850</a>	Uniform Allowance	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
<a href="#">604-4000-42900</a>	Other Expense	1,000.00	991.63	0.00	443,885.62	198,755.00	0.00
<a href="#">604-4000-42920</a>	Tyler Technologies Tranaction F	0.00	0.00	0.00	976.25	1,200.00	0.00
<a href="#">604-4000-43000</a>	Capital Expense	410,000.00	36,008.32	100,000.00	2,739.96	800,000.00	0.00
<a href="#">604-4000-43400</a>	Equip Expense	30,000.00	18,836.29	45,000.00	9,705.76	40,000.00	0.00
<b>Department: 4000 - General Expense Total:</b>		<b>871,572.00</b>	<b>918,027.46</b>	<b>679,675.00</b>	<b>854,618.71</b>	<b>1,613,608.00</b>	<b>0.00</b>

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4700 - Swr Debt Service</b>						
<a href="#">604-4700-47100</a> Swr SRF Principal	0.00	82,705.00	82,705.00	41,352.50	82,705.00	0.00
<a href="#">604-4700-47120</a> Swr SRF Interest	99,903.00	17,198.08	17,199.00	8,599.04	17,198.00	0.00
<b>Department: 4700 - Swr Debt Service Total:</b>	<b>99,903.00</b>	<b>99,903.08</b>	<b>99,904.00</b>	<b>49,951.54</b>	<b>99,903.00</b>	<b>0.00</b>
<b>Fund: 604 - Sanitary Sewer Fund Total:</b>	<b>971,475.00</b>	<b>1,017,930.54</b>	<b>779,579.00</b>	<b>904,570.25</b>	<b>1,713,511.00</b>	<b>0.00</b>
<b>Report Total:</b>	<b>4,928,938.00</b>	<b>4,315,633.98</b>	<b>4,265,891.00</b>	<b>2,462,505.88</b>	<b>6,063,657.00</b>	<b>0.00</b>





City of Summerset, SD

# Budget Worksheet

## Account Summary

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Fund: 604 - Sanitary Sewer Fund</b>							
<b>Expense</b>							
<a href="#">604-4000-41100</a>	Wage Expense	67,570.00	69,350.88	162,785.00	36,281.70	76,454.00	0.00
<a href="#">604-4000-41130</a>	Sewer City Admin Wages	17,861.00	18,863.82	0.00	10,053.74	21,141.00	0.00
<a href="#">604-4000-41150</a>	Wage Expense - Hourly	41,113.00	42,845.87	0.00	23,903.55	45,617.00	0.00
<a href="#">604-4000-41160</a>	Admin Wages	19,474.00	14,165.07	0.00	11,052.55	23,031.00	0.00
<a href="#">604-4000-41200</a>	PR Tax Expense	11,170.00	10,181.75	12,454.00	5,730.13	12,718.00	0.00
<a href="#">604-4000-41300</a>	SDRS Expense	8,761.00	8,713.43	9,868.00	4,849.87	9,975.00	0.00
<a href="#">604-4000-41400</a>	Workers Comp Expense	2,000.00	3,147.11	4,000.00	0.00	4,000.00	0.00
<a href="#">604-4000-41700</a>	Med Ins Expense	40,273.00	41,947.41	53,218.00	21,309.45	44,017.00	0.00
<a href="#">604-4000-42100</a>	Other Ins Expense	10,000.00	12,246.10	15,000.00	13,492.08	17,000.00	0.00
<a href="#">604-4000-42130</a>	Collection&Filing Fees	500.00	0.00	500.00	0.00	500.00	0.00
<a href="#">604-4000-42150</a>	Postage	4,500.00	5,334.27	4,500.00	2,895.90	5,000.00	0.00
<a href="#">604-4000-42200</a>	Prof Fees Expense	4,650.00	340,538.79	4,650.00	101,736.95	10,000.00	0.00
<a href="#">604-4000-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	9,714.97	10,000.00	0.00
<a href="#">604-4000-42300</a>	Publishing Exp	0.00	281.04	0.00	0.00	0.00	0.00
<a href="#">604-4000-42500</a>	Repair/Maint Expense	94,500.00	188,398.27	152,500.00	101,282.80	150,000.00	0.00

**Budget Notes**

Budget Code

2025

Subject

Notes

**Description**

1/5 Sewer Camera & Clean \$35,000  
 Generator Servicing \$2,000  
 HVAC Maintenance \$1,500  
 Softener and RO Maintenance \$1,500  
 Service agreements \$7,500  
 Replace door handles Plant Building \$500.  
 De-foamer \$5,000  
 Fence in South side of compound \$20,000  
 Plant road maintenance \$10,000  
 New Furnace for Office \$10,000  
 Decanter Upgrade Kit \$15,000  
 New Aqueer Controller \$10,000

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<a href="#">604-4000-42600</a>	Supply/Material Exp	15,000.00	11,499.09	15,000.00	7,198.52	15,000.00	0.00
<a href="#">604-4000-42610</a>	Auto Expense	5,000.00	9,242.07	5,000.00	190.67	5,000.00	0.00
<a href="#">604-4000-42620</a>	Testing Expense	3,000.00	3,767.00	4,000.00	1,368.50	4,000.00	0.00
<a href="#">604-4000-42630</a>	Chemicals and Lab Supplies	5,000.00	11,411.70	10,000.00	8,527.25	10,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">604-4000-42640</a>	Permits/Penalties	3,000.00	2,500.00	3,000.00	2,600.00	3,000.00	0.00
<a href="#">604-4000-42700</a>	Travel/Conf Expense	1,000.00	220.00	1,000.00	1,106.93	2,000.00	0.00
<a href="#">604-4000-42800</a>	Utility Expense	72,000.00	65,837.55	72,000.00	32,365.56	100,000.00	0.00
<a href="#">604-4000-42810</a>	Phone	4,200.00	1,700.00	4,200.00	650.00	4,200.00	0.00
<a href="#">604-4000-42850</a>	Uniform Allowance	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	Notes						
<a href="#">604-4000-42900</a>	Other Expense	1,000.00	991.63	0.00	443,885.62	198,755.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">604-4000-42920</a>	Tyler Technologies Tranaction F	0.00	0.00	0.00	976.25	1,200.00	0.00
<a href="#">604-4000-43000</a>	Capital Expense	410,000.00	36,008.32	100,000.00	2,739.96	800,000.00	0.00
<a href="#">604-4000-43400</a>	Equip Expense	30,000.00	18,836.29	45,000.00	9,705.76	40,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	notes						
<a href="#">604-4700-47100</a>	Swr SRF Principal	0.00	82,705.00	82,705.00	41,352.50	82,705.00	0.00
<a href="#">604-4700-47120</a>	Swr SRF Interest	99,903.00	17,198.08	17,199.00	8,599.04	17,198.00	0.00
	<b>Expense Total:</b>	<b>971,475.00</b>	<b>1,017,930.54</b>	<b>779,579.00</b>	<b>904,570.25</b>	<b>1,713,511.00</b>	<b>0.00</b>
	<b>Fund: 604 - Sanitary Sewer Fund Total:</b>	<b>971,475.00</b>	<b>1,017,930.54</b>	<b>779,579.00</b>	<b>904,570.25</b>	<b>1,713,511.00</b>	<b>0.00</b>
	<b>Report Total:</b>	<b>971,475.00</b>	<b>1,017,930.54</b>	<b>779,579.00</b>	<b>904,570.25</b>	<b>1,713,511.00</b>	<b>0.00</b>

**Group Summary**

Defined Budgets \_\_\_\_\_

Account Type	2023	2023	2024	2024	2025	2025
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Fund: 604 - Sanitary Sewer Fund						
Expense	971,475.00	1,017,930.54	779,579.00	904,570.25	1,713,511.00	0.00
<b>Fund: 604 - Sanitary Sewer Fund Total:</b>	<b>971,475.00</b>	<b>1,017,930.54</b>	<b>779,579.00</b>	<b>904,570.25</b>	<b>1,713,511.00</b>	<b>0.00</b>
<b>Report Total:</b>	<b>971,475.00</b>	<b>1,017,930.54</b>	<b>779,579.00</b>	<b>904,570.25</b>	<b>1,713,511.00</b>	<b>0.00</b>

**Fund Summary**

Fund	Defined Budgets					
	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
604 - Sanitary Sewer Fund	971,475.00	1,017,930.54	779,579.00	904,570.25	1,713,511.00	0.00
<b>Report Total:</b>	<b>971,475.00</b>	<b>1,017,930.54</b>	<b>779,579.00</b>	<b>904,570.25</b>	<b>1,713,511.00</b>	<b>0.00</b>



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4140 - Finance Office Expense</b>							
<a href="#">101-4140-41100</a>	Wage Expense	56,574.00	81,816.71	123,342.00	50,626.09	103,001.00	0.00
<a href="#">101-4140-41150</a>	Wage Expense - Hourly	19,474.00	15,298.04	0.00	11,052.74	23,031.00	0.00
<a href="#">101-4140-41160</a>	Admin Wages	35,721.00	15,743.71	0.00	0.00	0.00	0.00
<a href="#">101-4140-41200</a>	PR Tax Expense	8,550.00	8,582.44	9,700.00	4,524.51	9,642.00	0.00
<a href="#">101-4140-41300</a>	SDRS Expense	6,706.00	6,771.61	7,401.00	3,449.21	7,562.00	0.00
<a href="#">101-4140-41400</a>	Workers Comp Expense	800.00	435.21	800.00	0.00	800.00	0.00
<a href="#">101-4140-41700</a>	Med Ins Expense	22,444.00	22,746.21	41,972.00	12,390.20	30,242.00	0.00
<a href="#">101-4140-42100</a>	Other Ins Expense	4,000.00	4,469.58	5,400.00	4,768.46	5,000.00	0.00
<a href="#">101-4140-42150</a>	Postage	700.00	553.88	700.00	415.59	700.00	0.00
<a href="#">101-4140-42200</a>	Prof Fees Expense	25,140.00	12,137.67	25,500.00	5,175.00	8,000.00	0.00
<a href="#">101-4140-42201</a>	Dues/Subscriptions	0.00	0.00	1,500.00	13,942.03	15,000.00	0.00
<a href="#">101-4140-42300</a>	Publishing Exp	500.00	703.72	1,400.00	467.51	750.00	0.00
<a href="#">101-4140-42500</a>	Repair/Maint Expense	500.00	26.50	500.00	0.00	250.00	0.00
<a href="#">101-4140-42600</a>	Supply/Material Exp	3,500.00	5,178.07	4,500.00	2,017.05	3,500.00	0.00
<a href="#">101-4140-42610</a>	Auto Expense	200.00	159.63	200.00	0.00	0.00	0.00
<a href="#">101-4140-42700</a>	Travel/Conf Expense	5,000.00	4,353.53	6,700.00	1,864.82	5,000.00	0.00
<a href="#">101-4140-42800</a>	Utility Expense	0.00	0.00	0.00	0.00	1,800.00	0.00
<a href="#">101-4140-42810</a>	Phone	1,800.00	1,650.00	1,800.00	1,000.00	0.00	0.00
<a href="#">101-4140-42850</a>	Uniform Expense	0.00	0.00	0.00	0.00	300.00	0.00
<a href="#">101-4140-42900</a>	Other Expense	3,250.00	9,369.72	4,000.00	3,003.47	2,500.00	0.00
<a href="#">101-4140-43400</a>	Equip Expense	1,800.00	0.00	7,000.00	2,834.25	1,000.00	0.00
<b>Department: 4140 - Finance Office Expense Total:</b>		<b>196,659.00</b>	<b>189,996.23</b>	<b>242,415.00</b>	<b>117,530.93</b>	<b>218,078.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4140 - Finance Office Expense</b>							
<b>Expense</b>							
<a href="#">101-4140-41100</a>	Wage Expense	56,574.00	81,816.71	123,342.00	50,626.09	103,001.00	0.00
<a href="#">101-4140-41150</a>	Wage Expense - Hourly	19,474.00	15,298.04	0.00	11,052.74	23,031.00	0.00
<a href="#">101-4140-41160</a>	Admin Wages	35,721.00	15,743.71	0.00	0.00	0.00	0.00
<a href="#">101-4140-41200</a>	PR Tax Expense	8,550.00	8,582.44	9,700.00	4,524.51	9,642.00	0.00
<a href="#">101-4140-41300</a>	SDRS Expense	6,706.00	6,771.61	7,401.00	3,449.21	7,562.00	0.00
<a href="#">101-4140-41400</a>	Workers Comp Expense	800.00	435.21	800.00	0.00	800.00	0.00
<a href="#">101-4140-41700</a>	Med Ins Expense	22,444.00	22,746.21	41,972.00	12,390.20	30,242.00	0.00
<a href="#">101-4140-42100</a>	Other Ins Expense	4,000.00	4,469.58	5,400.00	4,768.46	5,000.00	0.00
<a href="#">101-4140-42150</a>	Postage	700.00	553.88	700.00	415.59	700.00	0.00
<a href="#">101-4140-42200</a>	Prof Fees Expense	25,140.00	12,137.67	25,500.00	5,175.00	8,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	Prof. Fees						
<a href="#">101-4140-42201</a>	Dues/Subscriptions	0.00	0.00	1,500.00	13,942.03	15,000.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	dues						
<a href="#">101-4140-42300</a>	Publishing Exp	500.00	703.72	1,400.00	467.51	750.00	0.00
<a href="#">101-4140-42500</a>	Repair/Maint Expense	500.00	26.50	500.00	0.00	250.00	0.00
<a href="#">101-4140-42600</a>	Supply/Material Exp	3,500.00	5,178.07	4,500.00	2,017.05	3,500.00	0.00
<a href="#">101-4140-42610</a>	Auto Expense	200.00	159.63	200.00	0.00	0.00	0.00
<a href="#">101-4140-42700</a>	Travel/Conf Expense	5,000.00	4,353.53	6,700.00	1,864.82	5,000.00	0.00
<a href="#">101-4140-42800</a>	Utility Expense	0.00	0.00	0.00	0.00	1,800.00	0.00
<a href="#">101-4140-42810</a>	Phone	1,800.00	1,650.00	1,800.00	1,000.00	0.00	0.00
<a href="#">101-4140-42850</a>	Uniform Expense	0.00	0.00	0.00	0.00	300.00	0.00
<a href="#">101-4140-42900</a>	Other Expense	3,250.00	9,369.72	4,000.00	2,376.32	2,500.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>						
2025	Other						

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<a href="#">101-4140-43400</a> Equip Expense	1,800.00	0.00	7,000.00	2,834.25	1,000.00	0.00
Expense Total:	196,659.00	189,996.23	242,415.00	116,903.78	218,078.00	0.00
Department: 4140 - Finance Office Expense Total:	196,659.00	189,996.23	242,415.00	116,903.78	218,078.00	0.00

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4130 - Election Expense</b>							
<a href="#">101-4130-41100</a>	Wage Expense	600.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4130-42200</a>	Prof Fees Expense	0.00	700.00	750.00	700.00	750.00	0.00
<a href="#">101-4130-42300</a>	Publishing Exp	296.00	295.59	500.00	240.73	300.00	0.00
<a href="#">101-4130-42600</a>	Supply/Material Exp	185.00	185.20	200.00	56.28	100.00	0.00
<a href="#">101-4130-42700</a>	Travel/Conf Expense	50.00	0.00	50.00	0.00	100.00	0.00
<a href="#">101-4130-42900</a>	Other Expense	50.00	0.00	50.00	19.22	0.00	0.00
	<b>Department: 4130 - Election Expense Total:</b>	<b>1,181.00</b>	<b>1,180.79</b>	<b>1,550.00</b>	<b>1,016.23</b>	<b>1,250.00</b>	<b>0.00</b>





City of Summerset, SD

# Budget Worksheet

## Account Summary

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Fund: 101 - General Fund</b>							
<b>Department: 4110 - Commission Expenses</b>							
<a href="#">101-4110-41100</a>	Wage Expense	28,000.00	23,333.20	28,000.00	13,416.59	26,250.00	0.00
<a href="#">101-4110-41200</a>	PR Tax Expense	2,142.00	1,931.82	2,142.00	1,026.49	2,009.00	0.00
<a href="#">101-4110-42100</a>	Other Ins Expense	500.00	140.65	250.00	146.92	250.00	0.00
<a href="#">101-4110-42200</a>	Prof Fees Expense	38,500.00	39,150.00	2,500.00	15,637.75	10,000.00	0.00
<a href="#">101-4110-42300</a>	Publishing Exp	7,500.00	9,549.03	11,000.00	4,432.64	10,000.00	0.00
<a href="#">101-4110-42600</a>	Supply/Material Exp	200.00	219.00	300.00	363.72	500.00	0.00
<a href="#">101-4110-42700</a>	Travel/Conf Expense	100.00	0.00	100.00	65.00	500.00	0.00
<a href="#">101-4110-42810</a>	Phone	2,400.00	2,000.00	2,400.00	1,250.00	1,800.00	0.00
<a href="#">101-4110-42900</a>	Other Expense	500.00	631.90	100.00	138.00	250.00	0.00
<b>Department: 4110 - Commission Expenses Total:</b>		<b>79,842.00</b>	<b>76,955.60</b>	<b>46,792.00</b>	<b>36,477.11</b>	<b>51,559.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4110 - Commission Expenses</b>							
<b>Expense</b>							
<a href="#">101-4110-41100</a>	Wage Expense	28,000.00	23,333.20	28,000.00	13,416.59	26,250.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	wage	S. Reade no pay - election in April prorate out					
<a href="#">101-4110-41200</a>	PR Tax Expense	2,142.00	1,931.82	2,142.00	1,026.49	2,009.00	0.00
<a href="#">101-4110-42100</a>	Other Ins Expense	500.00	140.65	250.00	146.92	250.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	Other	SD Public Assurance/Bond Renewal					
<a href="#">101-4110-42200</a>	Prof Fees Expense	38,500.00	39,150.00	2,500.00	15,637.75	10,000.00	0.00
<a href="#">101-4110-42300</a>	Publishing Exp	7,500.00	9,549.03	11,000.00	4,432.64	10,000.00	0.00
<a href="#">101-4110-42600</a>	Supply/Material Exp	200.00	219.00	300.00	363.72	500.00	0.00
<a href="#">101-4110-42700</a>	Travel/Conf Expense	100.00	0.00	100.00	65.00	500.00	0.00
<a href="#">101-4110-42810</a>	Phone	2,400.00	2,000.00	2,400.00	1,250.00	1,800.00	0.00
<a href="#">101-4110-42900</a>	Other Expense	500.00	631.90	100.00	138.00	250.00	0.00
	<b>Expense Total:</b>	<b>79,842.00</b>	<b>76,955.60</b>	<b>46,792.00</b>	<b>36,477.11</b>	<b>51,559.00</b>	<b>0.00</b>
<b>Department: 4110 - Commission Expenses Total:</b>		<b>79,842.00</b>	<b>76,955.60</b>	<b>46,792.00</b>	<b>36,477.11</b>	<b>51,559.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4120 - Mayoral Expense</b>							
<a href="#">101-4120-41100</a>	Wage Expense	23,000.00	23,000.04	23,000.00	13,416.69	23,000.00	0.00
<a href="#">101-4120-41200</a>	PR Tax Expense	1,760.00	1,928.62	1,760.00	1,026.34	1,760.00	0.00
<a href="#">101-4120-42100</a>	Other Ins Expense	100.00	20.00	120.00	36.73	100.00	0.00
<a href="#">101-4120-42200</a>	Prof Fees Expense	2,630.00	2,631.50	800.00	0.00	750.00	0.00
<a href="#">101-4120-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	0.00	100.00	0.00
<a href="#">101-4120-42600</a>	Supply/Material Exp	50.00	42.43	50.00	77.00	0.00	0.00
<a href="#">101-4120-42700</a>	Travel/Conf Expense	270.00	267.95	600.00	562.15	500.00	0.00
<a href="#">101-4120-42810</a>	Phone	600.00	600.00	600.00	350.00	600.00	0.00
<a href="#">101-4120-42900</a>	Other Expense	1,500.00	1,285.33	1,500.00	335.60	1,500.00	0.00
<b>Department: 4120 - Mayoral Expense Total:</b>		<b>29,910.00</b>	<b>29,775.87</b>	<b>28,430.00</b>	<b>15,804.51</b>	<b>28,310.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4652 - P &amp; Z Expense</b>							
<a href="#">101-4652-41100</a>	Wage Expense	9,000.00	4,725.00	12,000.00	3,400.00	12,000.00	0.00
<a href="#">101-4652-41200</a>	PR Tax Expense	689.00	361.52	918.00	260.10	918.00	0.00
<a href="#">101-4652-42100</a>	Other Ins Expense	200.00	60.64	200.00	83.65	200.00	0.00
<a href="#">101-4652-42150</a>	Postage	600.00	0.00	250.00	46.49	250.00	0.00
<a href="#">101-4652-42200</a>	Prof Fees Expense	5,000.00	4,236.94	5,500.00	996.34	5,000.00	0.00
<a href="#">101-4652-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	1,550.00	1,605.00	0.00
<a href="#">101-4652-42300</a>	Publishing Exp	3,000.00	3,631.67	5,000.00	1,439.46	5,000.00	0.00
<a href="#">101-4652-42600</a>	Supply/Material Exp	250.00	350.80	250.00	63.47	250.00	0.00
<a href="#">101-4652-42900</a>	Other Expense	500.00	1,145.40	500.00	75.00	600.00	0.00
<b>Department: 4652 - P &amp; Z Expense Total:</b>		<b>19,239.00</b>	<b>14,511.97</b>	<b>24,618.00</b>	<b>7,914.51</b>	<b>25,823.00</b>	<b>0.00</b>



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Department: 4652 - P &amp; Z Expense</b>							
<b>Expense</b>							
<a href="#">101-4652-41100</a>	Wage Expense	9,000.00	4,725.00	12,000.00	3,400.00	12,000.00	0.00
<a href="#">101-4652-41200</a>	PR Tax Expense	689.00	361.52	918.00	260.10	918.00	0.00
<a href="#">101-4652-42100</a>	Other Ins Expense	200.00	60.64	200.00	83.65	200.00	0.00
<a href="#">101-4652-42150</a>	Postage	600.00	0.00	250.00	46.49	250.00	0.00
<a href="#">101-4652-42200</a>	Prof Fees Expense	5,000.00	4,236.94	5,500.00	996.34	5,000.00	0.00
<a href="#">101-4652-42201</a>	Dues/Subscriptions	0.00	0.00	0.00	1,550.00	1,605.00	0.00
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
2025	Notes	BHCLG					
<a href="#">101-4652-42300</a>	Publishing Exp	3,000.00	3,631.67	5,000.00	1,439.46	5,000.00	0.00
<a href="#">101-4652-42600</a>	Supply/Material Exp	250.00	350.80	250.00	63.47	250.00	0.00
<a href="#">101-4652-42900</a>	Other Expense	500.00	1,145.40	500.00	75.00	600.00	0.00
<b>Expense Total:</b>		<b>19,239.00</b>	<b>14,511.97</b>	<b>24,618.00</b>	<b>7,914.51</b>	<b>25,823.00</b>	<b>0.00</b>
<b>Department: 4652 - P &amp; Z Expense Total:</b>		<b>19,239.00</b>	<b>14,511.97</b>	<b>24,618.00</b>	<b>7,914.51</b>	<b>25,823.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
Department: 4141 - City Attorney Expense						
<a href="#">101-4141-42200</a> Prof Fees Expense	51,000.00	50,487.07	30,000.00	35,893.45	50,000.00	0.00
Department: 4141 - City Attorney Expense Total:	51,000.00	50,487.07	30,000.00	35,893.45	50,000.00	0.00

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
Department: 4196 - City Engineer Expense						
<a href="#">101-4196-42200</a> Prof Fees Expense	86,000.00	85,620.21	45,000.00	34,025.13	45,000.00	0.00
Department: 4196 - City Engineer Expense Total:	86,000.00	85,620.21	45,000.00	34,025.13	45,000.00	0.00

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Department: 4196 - City Engineer Expense							
Expense							
<a href="#">101-4196-42200</a>	Prof Fees Expense	86,000.00	85,620.21	45,000.00	34,025.13	45,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2025	Notes	Ask Commission if they want to do either of the Task Orders that were sent to them on Sun Valley regarding surface and ground water.					
Expense Total:		86,000.00	85,620.21	45,000.00	34,025.13	45,000.00	0.00
Department: 4196 - City Engineer Expense Total:		86,000.00	85,620.21	45,000.00	34,025.13	45,000.00	0.00



Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Department: 4232 - Proactive Inspection Admin</b>						
<a href="#">101-4232-42320</a> Building Inspection Expense	7,500.00	2,685.00	10,000.00	1,430.00	15,000.00	0.00
<a href="#">101-4232-42900</a> Other Expense	500.00	349.65	750.00	145.95	0.00	0.00
<b>Department: 4232 - Proactive Inspection Admin Total:</b>	<b>8,000.00</b>	<b>3,034.65</b>	<b>10,750.00</b>	<b>1,575.95</b>	<b>15,000.00</b>	<b>0.00</b>

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
Department: 4220 - Fire Department Expense						
<a href="#">101-4220-42900</a> Other Expense	35,257.00	33,114.43	35,257.00	34,172.32	35,257.00	0.00
<b>Department: 4220 - Fire Department Expense Total:</b>	<b>35,257.00</b>	<b>33,114.43</b>	<b>35,257.00</b>	<b>34,172.32</b>	<b>35,257.00</b>	<b>0.00</b>

Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
Department: 4900 - Miscellaneous						
<a href="#">101-4900-49900</a> Miscellaneous	2,100.00	2,093.45	900.00	750.00	900.00	0.00
Department: 4900 - Miscellaneous Total:	2,100.00	2,093.45	900.00	750.00	900.00	0.00
Fund: 101 - General Fund Total:	3,429,985.00	2,974,080.65	3,116,979.00	1,352,545.57	3,737,043.00	0.00

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Department: 4115 - Contingency Expense							
Expense							
<a href="#">101-4115-44150</a>	Contingency Expense	153,194.00	0.00	147,632.00	0.00	0.00	0.00
Budget Notes	Subject	Description					
Budget Code	Notes:	5% of total of General Fund - put in after					
2025							
Expense Total:		153,194.00	0.00	147,632.00	0.00	0.00	0.00
Department: 4115 - Contingency Expense Total:		153,194.00	0.00	147,632.00	0.00	0.00	0.00



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Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Fund: 302 - USDA/TIF #1 Fund</b>						
<b>Department: 4700 - Swr Debt Service</b>						
<a href="#">302-4700-44200</a> Debt Service Expense	500,600.00	296,800.00	296,800.00	148,400.00	148,400.00	0.00
<b>Department: 4700 - Swr Debt Service Total:</b>	<b>500,600.00</b>	<b>296,800.00</b>	<b>296,800.00</b>	<b>148,400.00</b>	<b>148,400.00</b>	<b>0.00</b>
<b>Fund: 302 - USDA/TIF #1 Fund Total:</b>	<b>500,600.00</b>	<b>296,800.00</b>	<b>296,800.00</b>	<b>148,400.00</b>	<b>148,400.00</b>	<b>0.00</b>



Issue Date  
10/15/2008

Issuer  
City of Sumnermet  
Water Project Revenue Bond, Series 2008

Pmt #	Start of Period	Annual Interest Rate	Scheduled Balance	Actual Balance	Scheduled Payment	Interest		Principal		Additional Principal
						Portion	Portion	Portion	Portion	
1	12/01/11	4.5000%	3,500,000.00	3,500,000.00	(148,400.00)	(78,750.00)	(69,650.00)			
2	06/01/12	4.5000%	3,430,362.08	3,430,350.00	(148,400.00)	(77,182.38)	(71,217.13)			
3	12/01/12	4.5000%	3,359,157.31	3,359,132.88	(148,400.00)	(75,580.49)	(72,819.51)			
4	06/01/13	4.5000%	3,286,350.44	3,286,313.36	(148,400.00)	(73,942.05)	(74,457.95)			
5	12/01/13	4.5000%	3,211,905.40	3,211,855.42	(148,400.00)	(72,266.75)	(76,133.25)			
6	06/01/14	4.5000%	3,135,785.36	3,134,722.16	(148,400.00)	(70,553.75)	(77,846.25)			
7	12/01/14	4.5000%	3,057,952.61	3,057,875.91	(148,400.00)	(68,802.21)	(79,597.79)			
8	06/01/15	4.5000%	2,978,368.63	2,978,278.12	(148,400.00)	(67,011.26)	(81,386.74)			
9	12/01/15	4.5000%	2,896,994.01	2,896,889.38	(148,400.00)	(65,180.01)	(83,219.99)			
10	06/01/16	4.5000%	2,813,786.46	2,813,669.39	(148,400.00)	(63,307.56)	(85,092.44)			
11	12/01/16	4.5000%	2,728,710.78	2,728,576.95	(148,400.00)	(61,392.98)	(87,007.02)			
12	06/01/17	4.5000%	2,641,718.85	2,641,569.93	(148,400.00)	(59,435.32)	(88,964.68)			
13	12/01/17	4.5000%	2,552,769.61	2,552,605.25	(148,400.00)	(57,433.62)	(90,966.38)			
14	06/01/18	4.5000%	2,461,819.01	2,461,638.87	(148,400.00)	(55,386.87)	(93,013.13)			
15	12/01/18	4.5000%	2,368,822.02	2,368,625.75	(148,400.00)	(53,294.08)	(95,105.92)			
16	06/01/19	4.5000%	2,273,732.60	2,273,519.83	(148,400.00)	(51,154.20)	(97,245.80)			
17	12/01/19	4.5000%	2,176,503.67	2,176,274.02	(148,400.00)	(48,966.17)	(99,433.83)			
18	06/01/20	4.5000%	2,077,087.08	2,076,840.19	(148,400.00)	(46,728.90)	(101,671.10)			
19	12/01/20	4.5000%	1,975,433.63	1,975,169.09	(148,400.00)	(44,441.30)	(103,958.70)			
20	06/01/21	4.5000%	1,871,492.97	1,871,210.40	(148,400.00)	(42,102.23)	(106,297.77)			
21	12/01/21	4.5000%	1,765,213.64	1,764,912.63	(148,400.00)	(39,710.59)	(108,689.47)			
22	06/01/22	4.5000%	1,656,543.03	1,656,223.16	(148,400.00)	(37,265.02)	(111,134.98)			
23	12/01/22	4.5000%	1,545,427.53	1,545,088.19	(148,400.00)	(34,764.48)	(113,635.52)			
24	06/01/23	4.5000%	1,431,811.53	1,431,452.67	(148,400.00)	(32,207.69)	(116,192.31)			
25	12/01/23	4.5000%	1,315,639.37	1,315,260.35	(148,400.00)	(29,593.36)	(118,806.64)			
26	06/01/24	4.5000%	1,196,853.34	1,196,453.71	(148,400.00)	(26,920.21)	(121,479.79)			
27	12/01/24	4.5000%	1,075,394.63	1,074,973.92	(148,400.00)	(24,186.91)	(124,213.09)			
28	06/01/25	4.5000%	951,203.09	950,760.83	(148,400.00)	(21,392.12)	(127,007.88)			
29	12/01/25	4.5000%	824,217.24	823,752.95	(148,400.00)	(18,534.44)	(129,865.56)			
30	06/01/26	4.5000%	694,374.21	693,887.39	(148,400.00)	(15,612.47)	(132,767.53)			
31	12/01/26	4.5000%	561,609.72	561,099.86	(148,400.00)	(12,624.75)	(135,775.25)			
32	06/01/27	4.5000%	425,868.02	425,324.61	(148,400.00)	(9,569.80)	(138,830.20)			
33	12/01/27	4.5000%	287,051.91	286,494.41	(148,400.00)	(6,446.12)	(141,953.89)			
34	06/01/28	4.5000%	145,122.66	144,540.54	(147,792.70)	(3,252.16)	(144,540.54)			
35			-	-	-	-	-			
36			-	-	-	-	-			
37			-	-	-	-	-			
38			-	-	-	-	-			
39			-	-	-	-	-			
40			-	-	-	-	-			
41			-	-	-	-	-			
42			-	-	-	-	-			
43			-	-	-	-	-			
44			-	-	-	-	-			
45			-	-	-	-	-			
46			-	-	-	-	-			
47			-	-	-	-	-			
48			-	-	-	-	-			
49			-	-	-	-	-			
50			-	-	-	-	-			
51			-	-	-	-	-			
52			-	-	-	-	-			
53			-	-	-	-	-			
54			-	-	-	-	-			
55			-	-	-	-	-			
56			-	-	-	-	-			
57			-	-	-	-	-			
58			-	-	-	-	-			
59			-	-	-	-	-			
60			-	-	-	-	-			
61			-	-	-	-	-			

	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<b>Fund: 305 - Fund 305</b>						
<b>Department: 4700 - Swr Debt Service</b>						
<a href="#">305-4700-44200</a> Debt Service Expense	0.00	0.00	0.00	0.00	387,079.00	0.00
<b>Department: 4700 - Swr Debt Service Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>387,079.00</b>	<b>0.00</b>
<b>Fund: 305 - Fund 305 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>387,079.00</b>	<b>0.00</b>



Dated May 10, 2023

\$5,923,042  
City of Summerset  
Clean Water Project Revenue Borrower Bond, Series 2023  
Debt Service Report

30/360/4+

Dates	Principal	Coupon	Interest	Total	BY 8/15	FY 1/1
08/15/2025	\$91,913.61	2.000	\$265,549.72	\$265,549.72	\$265,549.72	\$387,078.54
11/15/2025	\$92,373.18	2.000	\$29,615.21	\$121,528.82		
02/15/2026	\$92,835.04	2.000	\$29,155.64	\$121,528.82		
08/15/2026	\$93,299.22	2.000	\$28,693.78	\$121,528.82	\$486,115.28	\$486,115.28
11/15/2026	\$93,765.71	2.000	\$27,763.10	\$121,528.82		
02/15/2027	\$94,234.54	2.000	\$27,294.28	\$121,528.82		
05/15/2027	\$94,705.72	2.000	\$26,823.10	\$121,528.82	\$486,115.28	\$486,115.28
08/15/2027	\$95,179.24	2.000	\$26,349.57	\$121,528.82		
11/15/2027	\$95,655.14	2.000	\$25,873.68	\$121,528.82		
02/15/2028	\$96,133.42	2.000	\$25,395.40	\$121,528.82		
05/15/2028	\$96,614.08	2.000	\$24,914.74	\$121,528.82		
08/15/2028	\$97,097.15	2.000	\$24,431.67	\$121,528.82	\$486,115.28	\$486,115.28
11/15/2028	\$97,582.64	2.000	\$23,946.18	\$121,528.82		
02/15/2029	\$98,070.55	2.000	\$23,458.27	\$121,528.82		
05/15/2029	\$98,560.91	2.000	\$22,967.91	\$121,528.82		
08/15/2029	\$99,053.71	2.000	\$22,475.11	\$121,528.82	\$486,115.28	\$486,115.28
11/15/2029	\$99,548.98	2.000	\$21,979.84	\$121,528.82		
02/15/2030	\$100,046.72	2.000	\$21,482.10	\$121,528.82		
05/15/2030	\$100,546.96	2.000	\$20,981.86	\$121,528.82		
08/15/2030	\$101,049.69	2.000	\$20,479.13	\$121,528.82	\$486,115.28	\$486,115.28
11/15/2030	\$101,554.94	2.000	\$19,973.88	\$121,528.82		
02/15/2031	\$102,062.71	2.000	\$19,466.10	\$121,528.82		
05/15/2031	\$102,573.03	2.000	\$18,955.79	\$121,528.82	\$486,115.28	\$486,115.28
08/15/2031	\$103,085.89	2.000	\$18,442.93	\$121,528.82		
11/15/2031	\$103,601.32	2.000	\$17,927.50	\$121,528.82		
02/15/2032	\$104,119.33	2.000	\$17,409.49	\$121,528.82		
05/15/2032	\$104,639.93	2.000	\$16,888.89	\$121,528.82	\$486,115.28	\$486,115.28
08/15/2032	\$105,163.13	2.000	\$16,365.65	\$121,528.82		
11/15/2032	\$105,688.94	2.000	\$15,839.88	\$121,528.82		
02/15/2033	\$106,217.39	2.000	\$15,311.43	\$121,528.82		
05/15/2033	\$106,748.47	2.000	\$14,780.35	\$121,528.82	\$486,115.28	\$486,115.28
08/15/2033	\$107,282.22	2.000	\$14,246.60	\$121,528.82		
11/15/2033	\$107,818.63	2.000	\$13,710.19	\$121,528.82		
02/15/2034	\$108,357.72	2.000	\$13,171.10	\$121,528.82		
05/15/2034	\$108,899.51	2.000	\$12,629.31	\$121,528.82	\$486,115.28	\$486,115.28
08/15/2034	\$109,444.01	2.000	\$12,084.81	\$121,528.82		
11/15/2034	\$109,991.23	2.000	\$11,537.59	\$121,528.82		
02/15/2035	\$110,541.18	2.000	\$10,987.64	\$121,528.82	\$486,115.28	\$486,115.28
05/15/2035	\$111,093.89	2.000	\$10,434.93	\$121,528.82		
08/15/2035	\$111,649.36	2.000	\$9,879.46	\$121,528.82		
11/15/2035	\$112,207.60	2.000	\$9,321.21	\$121,528.82	\$486,115.28	\$486,115.28
02/15/2036	\$112,768.64	2.000	\$8,760.18	\$121,528.82		
05/15/2036	\$113,332.49	2.000	\$8,196.33	\$121,528.82		
08/15/2036	\$113,899.15	2.000	\$7,629.67	\$121,528.82	\$486,115.28	\$486,115.28
11/15/2036	\$114,468.64	2.000	\$7,060.18	\$121,528.82		
02/15/2037	\$115,040.99	2.000	\$6,487.83	\$121,528.82		
05/15/2037	\$115,616.19	2.000	\$5,912.63	\$121,528.82	\$486,115.28	\$486,115.28
08/15/2037	\$116,194.27	2.000	\$5,334.55	\$121,528.82		
11/15/2037	\$116,775.24	2.000	\$4,753.57	\$121,528.82		
02/15/2038	\$117,359.12	2.000	\$4,169.70	\$121,528.82	\$486,115.28	\$486,115.28
05/15/2038	\$117,945.92	2.000	\$3,582.90	\$121,528.82		
08/15/2038	\$118,535.65	2.000	\$2,993.17	\$121,528.82		
11/15/2038	\$119,128.32	2.000	\$2,400.50	\$121,528.82	\$486,115.28	\$486,115.28
02/15/2039	\$119,723.97	2.000	\$1,804.85	\$121,528.82		
05/15/2039	\$120,322.59	2.000	\$1,206.23	\$121,528.82		

08/15/2039	\$120,924.20	2,000	\$604.62	\$121,528.82	\$486,115.28	\$364,586.46
	\$5,923,042.00		\$1,148,121.58	\$7,071,163.58	\$7,071,163.58	\$7,071,163.58

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City of Summerset, SD

# Budget Worksheet

## Account Summary

For Fiscal: 2025 Period Ending: 12/31/2025

		Defined Budgets					
		2023	2023	2024	2024	2025	2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
<b>Fund: 101 - General Fund</b>							
<b>Revenue</b>							
<a href="#">101-0000-31110</a>	Current Year Property Tax	718,614.00	819,195.46	736,921.00	382,122.21	781,136.00	0.00
<a href="#">101-0000-31120</a>	Current Year Minus 1 Prop Tax	10,000.00	1,445.75	2,500.00	5,118.66	5,000.00	0.00
<a href="#">101-0000-31310</a>	Sales Tax Revenue	900,000.00	900,344.17	1,050,000.00	619,713.87	1,050,000.00	0.00
<a href="#">101-0000-31400</a>	GrossReceipts&BusTax-Utilities	3,000.00	0.00	3,000.00	0.00	0.00	0.00
<a href="#">101-0000-31900</a>	Penalties&Interest/DelinqTax	0.00	559.06	500.00	148.19	250.00	0.00
<a href="#">101-0000-32060</a>	Erosion Control Deposit Fee	0.00	-5,000.00	4,000.00	-4,000.00	10,000.00	0.00
<a href="#">101-0000-32070</a>	Building Permits Revenue	50,000.00	81,410.46	65,000.00	12,628.43	75,000.00	0.00
<a href="#">101-0000-32090</a>	Grading Permit Revenue	0.00	614.50	1,000.00	258.34	2,500.00	0.00
<a href="#">101-0000-32095</a>	Septic Permits	0.00	0.00	0.00	0.00	1,050.00	0.00
<a href="#">101-0000-32120</a>	Business/Contractor License	4,000.00	16,425.50	6,500.00	8,450.00	6,500.00	0.00
<a href="#">101-0000-32130</a>	Sign Permit Revenue	0.00	2,130.00	600.00	519.48	600.00	0.00
<a href="#">101-0000-32140</a>	Plat Fee Revenue	6,000.00	9,590.00	7,500.00	3,360.00	5,000.00	0.00
<a href="#">101-0000-32150</a>	Waiver/Variance Fee Revenue	0.00	600.00	600.00	1,350.00	1,500.00	0.00
<a href="#">101-0000-32180</a>	Conditional Use Permit	0.00	1,275.00	1,000.00	0.00	1,000.00	0.00
<a href="#">101-0000-32390</a>	Vendor License	0.00	1,200.00	500.00	2,100.00	500.00	0.00
<a href="#">101-0000-32400</a>	Fence Permit Fee Revenue	500.00	525.00	500.00	450.00	750.00	0.00
<a href="#">101-0000-33100</a>	Federal Grants	125,000.00	190,851.26	0.00	0.00	12,378.00	0.00
<a href="#">101-0000-33210</a>	Malt Beverage Revenue	1,800.00	1,800.00	1,800.00	2,900.00	1,800.00	0.00
<a href="#">101-0000-33220</a>	Liquor License Revenue	6,100.00	5,600.00	6,100.00	0.00	5,600.00	0.00
<a href="#">101-0000-33230</a>	Lottery Machine Revenue	1,400.00	1,000.00	1,400.00	0.00	1,100.00	0.00
<a href="#">101-0000-33240</a>	Wine License Revenue	0.00	500.00	0.00	0.00	0.00	0.00
<a href="#">101-0000-33490</a>	State Grants	13,000.00	8,380.20	25,000.00	38,254.86	25,000.00	0.00
<a href="#">101-0000-33501</a>	Bank Franchise Tax	0.00	0.00	0.00	5,051.03	5,000.00	0.00
<a href="#">101-0000-33530</a>	Liquor Reversion	12,000.00	20,428.65	21,000.00	14,753.75	21,000.00	0.00
<a href="#">101-0000-33540</a>	Motor Vehicle License 5%	29,000.00	27,883.98	30,000.00	15,236.73	30,000.00	0.00



Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<a href="#">101-0000-33810</a>	Cty Road Revenue	1,310.00	0.00	1,310.00	2,620.00	1,310.00	0.00
<a href="#">101-0000-33890</a>	Other County Revenue	0.00	14,617.08	10,000.00	1,784.47	5,000.00	0.00
<a href="#">101-0000-34410</a>	Refuse Collection Charges	180,000.00	201,901.39	190,000.00	108,901.22	190,000.00	0.00
<a href="#">101-0000-34420</a>	Refuse Credit Application	0.00	0.00	0.00	-4,406.08	5,000.00	0.00
<a href="#">101-0000-35100</a>	Court Fines & Forfeits	0.00	32.50	0.00	9.75	100.00	0.00
<a href="#">101-0000-36100</a>	Interest Revenue	250.00	22,358.21	125,000.00	25,176.67	0.00	0.00
<a href="#">101-0000-36200</a>	Copies/Fax/Notary Revenue	0.00	0.00	0.00	12.00	50.00	0.00
<a href="#">101-0000-36350</a>	Street Lights Fee Revenue	3,250.00	0.00	500.00	150.00	1,500.00	0.00
<a href="#">101-0000-36400</a>	Code Enf Assmnt Fee Revenue	0.00	600.00	1,000.00	1,400.00	1,500.00	0.00
<a href="#">101-0000-36700</a>	Contributions and Donations	0.00	5,284.02	0.00	0.00	0.00	0.00
<a href="#">101-0000-36900</a>	Other Revenue	371,034.00	51,344.30	50,000.00	41,717.71	60,000.00	0.00
<a href="#">101-0000-36910</a>	Cable Television Franchise Fee	16,800.00	15,451.38	16,800.00	9,950.98	16,800.00	0.00
	<b>Revenue Total:</b>	<b>2,453,058.00</b>	<b>2,398,347.87</b>	<b>2,360,031.00</b>	<b>1,295,732.27</b>	<b>2,323,924.00</b>	<b>0.00</b>
	<b>Fund: 101 - General Fund Total:</b>	<b>2,453,058.00</b>	<b>2,398,347.87</b>	<b>2,360,031.00</b>	<b>1,295,732.27</b>	<b>2,323,924.00</b>	<b>0.00</b>
<b>Fund: 211 - Liquor, Lodging and Dining Revenue</b>							
<a href="#">211-0000-31320</a>	Bed & Booze Tax	24,378.00	55,274.81	50,000.00	32,633.56	55,000.00	0.00
<a href="#">211-0000-33490</a>	State Grants	0.00	245.44	500.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>24,378.00</b>	<b>55,520.25</b>	<b>50,500.00</b>	<b>32,633.56</b>	<b>55,000.00</b>	<b>0.00</b>
	<b>Fund: 211 - Liquor, Lodging and Dining Total:</b>	<b>24,378.00</b>	<b>55,520.25</b>	<b>50,500.00</b>	<b>32,633.56</b>	<b>55,000.00</b>	<b>0.00</b>
<b>Fund: 302 - USDA/TIF #1 Fund Revenue</b>							
<a href="#">302-0000-31100</a>	TIF Tax Revenue	500,000.00	712,689.85	600,000.00	442,133.83	625,000.00	0.00
<a href="#">302-0000-36100</a>	Interest Revenue	600.00	30,880.00	2,000.00	40,454.01	10,000.00	0.00
	<b>Revenue Total:</b>	<b>500,600.00</b>	<b>743,569.85</b>	<b>602,000.00</b>	<b>482,587.84</b>	<b>635,000.00</b>	<b>0.00</b>
	<b>Fund: 302 - USDA/TIF #1 Fund Total:</b>	<b>500,600.00</b>	<b>743,569.85</b>	<b>602,000.00</b>	<b>482,587.84</b>	<b>635,000.00</b>	<b>0.00</b>
<b>Fund: 305 - Fund 305 Revenue</b>							
<a href="#">305-0000-31100</a>	TIF Tax Revenue	0.00	171,026.99	170,000.00	164,341.22	250,000.00	0.00
<a href="#">305-0000-36100</a>	Interest Revenue	0.00	0.00	500.00	0.00	2,500.00	0.00

Budget Worksheet

For Fiscal: 2025 Period Ending: 12/31/2025

Defined Budgets \_\_\_\_\_

		2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
<a href="#">305-0000-39110</a>	Operating Transfer In	0.00	0.00	0.00	0.00	387,079.00	0.00
	Revenue Total:	0.00	171,026.99	170,500.00	164,341.22	639,579.00	0.00
	Fund: 305 - Fund 305 Total:	0.00	171,026.99	170,500.00	164,341.22	639,579.00	0.00
<b>Fund: 502 - Improvement Projects</b>							
<b>Revenue</b>							
<a href="#">502-3900-39140</a>	Grant Funds	0.00	2,924,429.00	0.00	0.00	0.00	0.00
<a href="#">502-3900-39150</a>	Proceeds From Debt	0.00	1,429,048.00	3,500,000.00	4,269,736.00	0.00	0.00
	Revenue Total:	0.00	4,353,477.00	3,500,000.00	4,269,736.00	0.00	0.00
	Fund: 502 - Improvement Projects Total:	0.00	4,353,477.00	3,500,000.00	4,269,736.00	0.00	0.00
<b>Fund: 604 - Sanitary Sewer Fund</b>							
<b>Revenue</b>							
<a href="#">604-0000-32110</a>	Sewer Tap Fees	4,500.00	6,000.00	15,000.00	3,000.00	50,000.00	0.00
<a href="#">604-0000-36100</a>	Swr Interest Revenue	0.00	6,896.02	2,000.00	10,554.63	15,000.00	0.00
<a href="#">604-0000-36300</a>	sewer late fees	10,000.00	5,930.54	10,000.00	0.00	0.00	0.00
<a href="#">604-0000-36310</a>	NSF fees	0.00	374.85	200.00	90.00	200.00	0.00
<a href="#">604-0000-38100</a>	Swr Residential Charge	383,616.00	450,518.64	390,000.00	304,570.38	416,297.00	0.00
<a href="#">604-0000-38200</a>	Swr Commercial Revenue	52,800.00	51,064.70	50,000.00	27,869.81	51,000.00	0.00
<a href="#">604-0000-38300</a>	Swr Pine Hills Revenue	49,680.00	33,120.00	49,680.00	0.00	49,680.00	0.00
<a href="#">604-0000-38400</a>	Swr Stagebarn San Dist Rev	77,711.00	51,807.60	77,711.00	0.00	77,711.00	0.00
<a href="#">604-0000-38500</a>	Swr Maintenance Charge	47,952.00	60,095.26	55,000.00	32,650.32	45,000.00	0.00
<a href="#">604-0000-38600</a>	Swr Debt Reserve Fee	31,200.00	69,870.33	32,000.00	82,043.31	60,000.00	0.00
<a href="#">604-0000-38650</a>	CWSRF Surcharge	97,360.00	73,325.30	108,500.00	0.00	75,000.00	0.00
<a href="#">604-0000-38700</a>	Swr Late Fees	0.00	3,211.10	0.00	5,970.00	7,500.00	0.00
<a href="#">604-0000-38800</a>	Swr Misc Revenue	100.00	408,838.66	100.00	105,389.10	100.00	0.00
<a href="#">604-3900-33490</a>	State Grants	0.00	0.00	0.00	0.00	169,947.00	0.00
	Revenue Total:	754,919.00	1,221,053.00	790,191.00	572,137.55	1,017,435.00	0.00
	Fund: 604 - Sanitary Sewer Fund Total:	754,919.00	1,221,053.00	790,191.00	572,137.55	1,017,435.00	0.00
	Report Total:	3,732,955.00	8,942,994.96	7,473,222.00	6,817,168.44	4,670,938.00	0.00

### Fund Summary

Fund	Defined Budgets					
	2023 Total Budget	2023 Total Activity	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 YTD Activity
101 - General Fund	2,453,058.00	2,398,347.87	2,360,031.00	1,295,732.27	2,323,924.00	0.00
211 - Liquor, Lodging and Dining	24,378.00	55,520.25	50,500.00	32,633.56	55,000.00	0.00
302 - USDA/TIF #1 Fund	500,600.00	743,569.85	602,000.00	482,587.84	635,000.00	0.00
305 - Fund 305	0.00	171,026.99	170,500.00	164,341.22	639,579.00	0.00
502 - Improvement Projects	0.00	4,353,477.00	3,500,000.00	4,269,736.00	0.00	0.00
604 - Sanitary Sewer Fund	754,919.00	1,221,053.00	790,191.00	572,137.55	1,017,435.00	0.00
<b>Report Total:</b>	<b>3,732,955.00</b>	<b>8,942,994.96</b>	<b>7,473,222.00</b>	<b>6,817,168.44</b>	<b>4,670,938.00</b>	<b>0.00</b>





RECEIVED

DEC 05 2022

S.D. SEC. OF STATE

December 2, 2022

Mr. Rick Weiland  
Dakotans for Health  
P.O. Box 2063  
Sioux Falls, SD  
57101

Dear Mr. Weiland:

SDCL 12-13-25 requires the South Dakota Legislative Research Council (LRC) to review each initiated constitutional amendment submitted to it by a sponsor, for the purpose of assisting the sponsor in writing the amendment "in a clear and coherent manner in the style and form of other legislation" that "is not misleading or likely to cause confusion among voters."

LRC encourages you to consider the edits and suggestions to the proposed text. The edits are suggested for sake of clarity and to bring the proposed measure into conformance with the style and form of South Dakota legislation. LRC comments are based upon the Guide to Legislative Drafting, which may be found on the South Dakota legislative [website](#).

Proposed initiated amendment to the Constitution as submitted with comments following:

**BE IT ENACTED BY THE PEOPLE OF SOUTH DAKOTA:**

*That Article XI of the Constitution of the State of South Dakota be amended by adding a NEW SECTION to read:*

**The state may not tax the sale of anything sold for eating or drinking by humans, except alcoholic beverages and prepared food. This provision has no effect on the taxing authority of municipalities.**

1. The proposed language begins with "[t]he state may not tax the sale of anything for eating or drinking..." The proposed language assumes the "state" has the authority to impose a tax on the purchase of food and beverages. The state, on its own and by its very nature, does not have, separate from the law, the authority to impose a tax. The "state" (in most instances an executive branch agency) has the authority, as provided by law, to collect certain taxes. But the *law* provides the authority to impose a tax. For example, SDCL 10-45-2 provides the following:

There is hereby imposed a tax upon the privilege of engaging in business as a retailer, a tax of four and one-half percent upon the gross receipts of all sales of tangible personal property consisting of goods, wares, or merchandise, except as otherwise provided in this chapter, sold at retail in the State of South Dakota to consumers or users.

In the SDCL 10-45-2 example, the law imposes a tax "upon the privilege of engaging in business as a retailer." Retailers collect the tax and remit it to the state in compliance with the law. The state does not impose the



tax. As a matter of law, even if the proposed constitutional language were to be enacted, the question remains as to whether the tax imposed by SDCL 10-45-2 would still apply to items sold "for eating or drinking by humans," since that section of law requires it, not the "state."

The perceived intent of the proposed constitutional language is to exempt the sale of certain food and beverages from tax. By beginning the proposed constitutional text with "[t]he state may not tax," it is unclear if the intent is actually achieved. The proposed language simply states an existing legal reality, namely, that the state does not have the authority to impose a tax on the purchase of food and beverages. If this language were to become effective, the intended effect may not be achieved.

2. By using the term "state" in the proposed constitutional language, municipalities would not be prohibited from enacting a local ordinance requiring a tax on the purchase of food and beverages. This is further clarified by the sentence that reads:

"This provision has no effect on the taxing authority of municipalities."

The clarifying sentence seeks to address the interpretive issue as it relates to the authority of a municipality to tax food and beverages. However, it may not adequately address the interpretation offered suggesting that the authority of a municipality to tax derives entirely from the state's authority to tax, which this proposal presumably seeks to eliminate. In other words, if there is no authority at the state level, there is no authority at the municipal level, thereby making the first sentence potentially conflict with the second sentence. So, it may be argued that the clarifying sentence does not accomplish its intent if one is to give effect to the first sentence.

It may be more exacting to replace the clarifying sentence with the following:

"The exemption provided under this section does not apply to the taxing authority of a municipality. A municipality may tax the retail sale of any food or food ingredient, if that authority is provided by law." (See item 6 below for further drafting suggestions for the proposed amendment language.)

SDCL 10-52-2 provides a municipality with the authority to "impose any non-ad valorem tax," which, based on its plain language, includes the authority to impose a tax on "anything sold for eating or drinking by humans." The two sentences together may provide the clarity needed to distinguish the separate taxing authorities of the state and municipalities.

3. The use of the phrase "the sale of anything sold for eating or drinking by humans" may be overly vague, inviting various interpretations in determining its meaning.

Under current law, the terms "food" and "food ingredients" are defined as follows:

"Food" and "food ingredient," any substance, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that is sold for ingestion or chewing by humans and is consumed for its taste or nutritional value. See SDCL 10-45-1.

The statutory definition uses the terms "ingestion," "chewing," and "consumed." These terms seem to be more precise than "eating or drinking," as they may better capture the various elements of food and beverage consumption. Certain food and food ingredients are not purchased specifically for eating or drinking but may be used in the process of making specific foods or beverages. For example, coffee beans are generally neither eaten nor drank. To take a narrow reading of the proposed language, coffee beans

are not sold specifically "for eating or drinking." They cannot be drunk and are not eaten, generally. Given that the statutory definition of "food and food ingredient" is drafted more broadly, it includes "food" such as coffee beans, as they are "sold for ingestion...by humans" and are "consumed for [their] taste." Other examples that may create interpretive questions with the proposed language are chewing gum, seasonings, spices, cooking oils, dietary supplements, etc. None of these examples are sold specifically for eating or drinking, but they are sold for ingestion, chewing, or consumption. "Ingestion," "chewing," and "consumed" are terms with broader application that may better capture the intent of the proposed constitutional language. A rewrite of the language using terms consistent with the statutory definition of "food and food ingredients" may better clarify the intent of the proposed language. If the language is left in its current form, the question remains as to what food and beverages would be subject to tax.

Certain states that exempt the purchase of food and beverages from tax exclude candy, soft drinks, and dietary supplements from the tax exemption. Considering that the proposal is to amend the constitution, which is more difficult to amend than state law, perhaps the sponsors should consider a broader list of exclusions.

4. The proposed constitutional language provides two exceptions to the tax prohibition: "alcoholic beverages and prepared food." The proposed language does not define these terms. Without definitions or a directive that definitions must be established by law, there may be questions as to what substances would qualify for the exceptions.

5. The sponsors may want to consider the utility of amending the constitution to create a tax exemption for the purchase of certain food and beverages. Since the constitution is more difficult to amend than state law, it may be problematic to address future considerations. For example, if consumable cannabis products are made legal in this state, would the purchase of these items automatically be exempt from tax? Often a stated goal of legalizing cannabis is the increased state revenue. The proposed language may limit future revenues if consumable cannabis products were to be legalized in South Dakota.

6. Based on the above comments, a possible rewrite of the proposed constitutional language is suggested as follows:

**"The retail sale of any food or food ingredient for any purpose is exempt from any tax imposed by law.**

**For purposes of this section, "food" and "food ingredients" mean substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.**

**Food and food ingredients exempt under this section do not include alcoholic beverages and prepared food. Alcoholic beverages and prepared food must be defined by law.**

**The exemption provided under this section does not apply to the taxing authority of a municipality. A municipality may tax the retail sale of any food or food ingredient, if that authority is provided by law."**

The proposed rewrite of the language is consistent with how tax exemptions are generally drafted. The exemption makes clear that it only applies to taxes imposed at the "state" level. To eliminate any confusion on the provision's applicability, the last two sentences also make clear that the exemption for food and food ingredients does not apply to municipalities.

The ordinary meaning of "retail sale" is when a business sells a product to an individual consumer for the consumer's own use. The definitions of "food" and "food ingredients" are taken from current law (See SDCL 10-45-1). The suggested language also directs the Legislature to enact laws defining the excepted items.

It may be worth considering whether additional exclusions to the definition of "food" and "food ingredients" should be added, such as candy, soft drinks, and dietary supplements. And additional consideration should be given for future products, such as consumable cannabis products.

7. Although a sponsor is not statutorily required to make changes based upon the suggestions and comments provided above, you are encouraged to be cognizant of the standards established in SDCL 12-13-24 and 12-13-25 and ensure that your language is in conformity.

8. SDCL 12-13-25 also requires the issuance of a written opinion "as to whether the initiated amendment embraces only one subject under S.D. Const. Art. XXIII, § 1" and whether it is in fact an "amendment under S.D. Const. Art. XXIII, § 1," or a "revision under S.D. Const., Art. XXIII, § 2." The proposed constitutional change appears to embrace only one subject, taxing the purchase of food and beverages. Given the limited nature of the proposed language, it appears to be an amendment and not a revision of the constitution.

#### Fiscal Impact

It has been determined during this review that this proposed initiated amendment to the Constitution may have an impact on revenues, expenditures, or fiscal liability of the state and its agencies and political subdivisions. Please provide the Legislative Research Council a copy of this initiated amendment to the Constitution as submitted in final form to the Attorney General so the LRC can develop any fiscal note required by SDCL 2-9-30.

#### Compliance

This letter is issued in compliance with statutory requirements placed upon this office. It is neither an endorsement of the proposed initiated amendment to the Constitution nor a guarantee of its sufficiency. If you proceed with the initiated constitutional amendment, please ensure that neither your statements nor any advertising contain any suggestion of endorsement or approval by the Legislative Research Council.

Sincerely,



Reed Holwegner  
Director

Enclosure

CC: ✓ The Honorable Steve Barnett, Secretary of State  
The Honorable Mark Vargo, Attorney General  
Jim Leach