Budget Worksheet

Account Summary

City of Summerset, SD

For Fiscal: 2027 Period Ending: 12/31/2027

		2025	2025	2026	2026	2027	Defined Budgets 2027	
		Total Budget	Total Activity	Total Budget	Total Activity	REQUEST		
Fund: 101 - General Fund								
Department: 0000 - Non departmental								
101-0000-31110	Current Year Property Tax	797372	791901.6	840430	461577.04	873290	0	2.5 cpi + 1.41 growth = 3.91%
101-0000-31120	Current Year Minus 1 Prop Tax	5000	1229.58	1500	3112.77	2500	0	
101-0000-31310	Sales Tax Revenue	1100807	1137287.48	1200000	539804.07	1200000	0	
101-0000-31900	Penalties&Interest/DelinqTax	250	559.52	250	379.51	300	0	
101-0000-32060	Erosion Control Deposit Fee	10000	-3000	50000	1000	50000	0	50 homes check on
101-0000-32070	Building Permits Revenue	75000	36480.2	150000	29095.94	150000	0	50 homes
101-0000-32090	Grading Permit Revenue	2500	1368.37	1500	1430.15	1500	0	
101-0000-32095	Septic Permits	1050	300	600	0	600	0	
101-0000-32120	Business/Contractor License	6500	17960	7500	7750	7500	0	
101-0000-32130	Sign Permit Revenue	600	142	600	0	600	0	
101-0000-32140	Plat Fee Revenue	7000	5650	7500	2680	5000	0	
101-0000-32150	Waiver/Variance Fee Revenue	1500	1050	900	0	900	0	
101-0000-32170	Waste Haulers License	0	750	750	750	750	0	
101-0000-32180	Conditional Use Permit	1000	0	900	0	900	0	
101-0000-32390	Vendor License	1200	4150	2000	625	1000	0	
101-0000-32400	Fence Permit Fee Revenue	750	400	1000	250	1250	0	25 homes
101-0000-33100	Federal Grants	12378	0	0	0	14700	0	Possible Grant PD Safety wages
101-0000-33101	Forestry Grant	0	0	0	0	5000	0	
101-0000-33210	Malt Beverage Revenue	1800	1200	1200	1275	1200	0	
101-0000-33220	Liquor License Revenue	5600	5900	5600	600	5900	0	
101-0000-33230	Lottery Machine Revenue	1100	1400	1400	1000	1400	0	
101-0000-33240	Wine License Revenue	0	500	500	0	500	0	
101-0000-33490	State Grants	25000	22580.72	196479	0	140724	0	per Rich wrote the grant for 2027 will start in October 26
101-0000-33501	Bank Franchise Tax	5000	3395.91	4000	4338.04	4500	0	
101-0000-33530	Liquor Reversion	21000	19848.73	21000	14008.44	21000	0	
101-0000-33540	Motor Vehicle License 5%	30000	32557.4	32000	19805.35	32000	0	
101-0000-33810	Cty Road Revenue	1310	1310	1310	1310	0	0	no longer receive - per legislation 2026
101-0000-33890	Other County Revenue	5000	4643.38	4600	1800.48	4600	0	
101-0000-34410	Refuse Collection Charges	200000	210983.16	229760	128157.89	230000	0	may need to increase if we pick up Piedmont
101-0000-34420	Refuse Credit Application	5000	-7087.83	10000	-6095.12	7000	0	check on
101-0000-35100	Court Fines & Forfeits	100	195	100	39	100	0	
101-0000-36100	Interest Revenue	65000	42148.56	36000	14503.61	35239	0	
101-0000-36200	Copies/Fax/Notary Revenue	50	15	50	10	50	0	
101-0000-36400	Code Enf Assmnt Fee Revenue	1500	10029.45	5000	3466.17	3500	0	
101-0000-36700	Contributions and Donations	0	0	0	0	0	0	
101-0000-36710	Park Donations	0	0	0	0	0	0	
101-0000-36900	Other Revenue	60000	30054.44	150000	127867.6	30000	0	
101-0000-36903	CC Rewards	0	2588.82	7500	1274.76	2500	0	
101-0000-36904	SRO Reimbursement	0	11936.82	0	3800.04	0	0	no SRO contract
101-0000-36910	Cable Television Franchise Fee	16800	14111.81	16800	7833.58	16800	0	
101-0000-36920	WC Safety Grant	0	2548.94	0	0	2500	0	
Department: 0000 - Non departmental Total:		**2468667**	**2407239.06**	**2988729**	**1373449.32**	**2855303**		revenue lower because in 2026 we built in grant money for the pa

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	
Department: 4110 - Commission Expenses								
101-4110-41100	Wage Expense	26250	26249.85	28000	12249.93	28000	0	
101-4110-41200	PR Tax Expense	2009	2008.35	2142	937.23	2142	0	
101-4110-42100	Other Ins Expense	250	387.95	400	388.65	400	0	SDPAA
101-4110-42200	Prof Fees Expense	10000	0	10000	414.18	7500	0	
101-4110-42201	Dues/Subscriptions	0	0	0	0	0	0	
101-4110-42300	Publishing Exp	10000	7874.21	8000	2612.34	8000	0	
101-4110-42600	Supply/Material Exp	500	466.44	500	0	500	0	
101-4110-42700	Travel/Conf Expense	500	35	400	25	500	0	
101-4110-42810	Phone	1800	2200	2400	1200	2400	0	
101-4110-42900	Other Expense	250	711.25	250	0	1500	0	
	Department: 4110 - Commission Expenses Total:	**51559**	**39933.05**	**52092**	**17827.33**	**50942**	**0**	
Department: 4115 - Contingency Expense								
101-4115-44150	Contingency Expense	60582.5	0	170522	0	210518	0	5% of general fund
	Department: 4115 - Contingency Expense Total:	**60582.5**	**0**	**170522**	**0**	**210518**	**0**	
Department: 4120 - Mayoral Expense								
101-4120-41100	Wage Expense	23000	23000.04	23000	11500.02	23000	0	
101-4120-41200	PR Tax Expense	1760	1759.44	1760	879.72	1760	0	
101-4120-42100	Other Ins Expense	100	93.24	150	93.41	150	0	
101-4120-42200	Prof Fees Expense	750	0	500	0	500	0	
101-4120-42201	Dues/Subscriptions	100	0	100	0	100	0	
101-4120-42600	Supply/Material Exp	0	0	100	0	100	0	
101-4120-42700	Travel/Conf Expense	500	0	600	0	500	0	
101-4120-42810	Phone	600	600	600	350	600	0	
101-4120-42900	Other Expense	1500	711.25	1500	0	1600	0	
	Department: 4120 - Mayoral Expense Total:	**28310**	**26163.97**	**28310**	**12823.15**	**28310**	**0**	

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	
Department: 4130 - Election Expense								
101-4130-42200	Prof Fees Expense	750	0	3500	0	3500	0	off year election will be less, but possibility of referral elections
101-4130-42300	Publishing Exp	300	148.66	350	0	350	0	
101-4130-42600	Supply/Material Exp	100	0	100	0	200	0	
101-4130-42700	Travel/Conf Expense	100	69	100	0	100	0	
101-4130-42900	Other Expense	0	0	50	0	100	0	
	Department: 4130 - Election Expense Total:	**1250**	**217.66**	**4100**	**0**	**4250**	**0**	
Department: 4140 - Finance Office Expense								
101-4140-41100	Wage Expense	103001	103732.16	117556	57547.92	119821	0	
101-4140-41150	Wage Expense - Hourly	23031	22411.82	23695	11626.73	24403	0	
101-4140-41200	PR Tax Expense	9642	9301.76	10806	5291.3	11034	0	
101-4140-41300	SDRS Expense	7562	7433.94	8475	4150.53	8654	0	
101-4140-41400	Workers Comp Expense	800	368	800	0	800	0	
101-4140-41700	Med Ins Expense	30242	26912.64	28416	13902.95	30578	0	
101-4140-42100	Other Ins Expense	5000	1969.36	5000	5608.47	6000	0	
101-4140-42150	Postage	700	572.63	1000	880.26	1600	0	
101-4140-42200	Prof Fees Expense	46508	42357.69	35667	31422.22	36000	0	Casey Peterson Audit
101-4140-42201	Dues/Subscriptions	15000	15989.59	28000	21275.41	28000	0	SDML Affiliates, GOSCMA Membership/Conference, Beacon mor
101-4140-42300	Publishing Exp	750	962.7	750	511.05	1000	0	
101-4140-42500	Repair/Maint Expense	250	0	250	0	250	0	
101-4140-42600	Supply/Material Exp	3500	3536.8	3500	484.44	3000	0	
101-4140-42610	Auto Expense	0	0	0	0	250	0	gas
101-4140-42700	Travel/Conf Expense	5000	3385.9	5000	2031.7	4000	0	GOSCMA Conference, HR/FO Conference/Convention
101-4140-42730	Training Expense	0	0	1540	0	0	0	
101-4140-42810	Phone	1800	1800	1800	1050	1800	0	
101-4140-42850	Uniform Expense	300	299.24	450	98.11	300	0	
101-4140-42900	Other Expense	5126	9410.89	9500	2839.42	9500	0	Bank & CC Fees
101-4140-43400	Equip Expense	1000	0	2500	0	1000	0	
	Department: 4140 - Finance Office Expense Total:	**259212**	**250445.12**	**284705**	**158720.51**	**287990**	**0**	
Department: 4141 - City Attorney Expense								
101-4141-42200	Prof Fees Expense	50000	28112.3	50000	12520	35000	0	
	Department: 4141 - City Attorney Expense Total:	**50000**	**28112.3**	**50000**	**12520**	**35000**	**0**	

Budget Worksheet **For Fiscal: 2027 Period Ending: 12/31/2027**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027 Defined Budgets	
Department: 4192 - General Government Buildings								
101-4192-42100	Other Ins Expense	5000	4004.06	6000	10044.73	10250	0	SDPAA Insurance
101-4192-42200	Prof Fees Expense	18500	27404.81	30000	8680.33	25000	0	Greenapsis cleaning, shredding, zoom, Dot Marketing, Text My G
101-4192-42201	Dues/Subscriptions	55264	52438.37	58300	31248.97	58000	0	Golden West 55,000, Labor/Services 3,000
101-4192-42500	Repair/Maint Expense	25000	13044.46	100000	41147.61	10000	0	copier maintenance for PD and FO $4,921; unknown repairs to Bl
101-4192-42600	Supply/Material Exp	2500	1901.27	2500	800.9	2500	0	
101-4192-42800	Utility Expense	25000	24247.43	35000	15832.68	30000	0	Black Hills Energy, MDU, Black Hawk Water/Diamond Water, Pho
101-4192-42900	Other Expense	29663	13664.72	0	0	0	0	PW Shop - does not go here will get moved to Street Exp. Capital
101-4192-42903	Special Occasions	0	56.79	2500	107.01	3800	0	CC Rewards
101-4192-43400	Equip Expense	2750	5520.15	11000	12832.68	43000	0	Firewall $2,000; Server $35,000; Switch & Router $6,000 For Upg
	Department: 4192 - General Government Buildings Total:	**163677**	**142282.06**	**245300**	**120694.91**	**182550**	**0**	
Department: 4196 - City Engineer Expense								
101-4196-42200	Prof Fees Expense	90000	84904.17	100000	32659.42	75000	0	
	Department: 4196 - City Engineer Expense Total:	**90000**	**84904.17**	**100000**	**32659.42**	**75000**	**0**	

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	
Department: 4210 - Law Enforcement								
101-4210-41100	Wage Expense	80930	80159.94	83595	74406.17	167401	0	salaried employees 2 w/uniform allowance
101-4210-41150	Wage Expense - Hourly	444071	438579.59	490690	171407.66	591222	0	hourly employees 8 w/uniform allowance
101-4210-41170	Safety Grant Wages	17827	10114.3	0	0	18375	0	Grant $14700 Fed request / $3675 soft match
101-4210-41200	PR Tax Expense	41490	40244.51	43933	18768.55	59441	0	
101-4210-41300	SDRS Expense	43387	41614.5	45943	18755.01	62160	0	
101-4210-41400	Workers Comp Expense	10500	13125	13000	0	14000	0	
101-4210-41700	Med Ins Expense	88871	72692.61	82786	34504.8	164478	0	8 single/2 family 10% increase on health, 3% on dental
101-4210-42100	Other Ins Expense	26000	19810.32	26000	29766.17	33000	0	SDPAA insurance
101-4210-42150	Postage	500	420	500	91.65	500	0	
101-4210-42200	Prof Fees Expense	2632	1765	4000	1539	4000	0	Physical/Psych Evals+additional expenses
101-4210-42201	Dues/Subscriptions	2720	2543.14	3600	2410.16	3700	0	MOCIC, IACP, SDCA, LeadsOnline, Genetec
101-4210-42202	Axon BWC	6500	6492.9	8500	6492.9	9000	0	Adding additional pro license for new supervisor ($500)
101-4210-42203	Axon Fleet	16610	15820.64	34000	31871.66	34000	0	No change in contract
101-4210-42204	Axon CEW	4120	5092.8	8100	8100	8100	0	No change in contract
101-4210-42205	I.T. GoldenWest	1800	403.55	1800	0	3000	0	GoldenWest Fees plus new PC
101-4210-42206	Flock Safety Contract	0	0	22500	22500	22500	0	Contract renewal - Need quote by July to be locked in 2026 pricing
101-4210-42300	Publishing Exp	0	0	0	0	0	0	
101-4210-42301	Marketing/Recruiting	2500	0	2500	494.98	5000	0	
101-4210-42500	Repair/Maint Expense	15000	12705.06	25000	3845.22	25000	0	
101-4210-42600	Supply/Material Exp	3500	1057	6000	754.65	6000	0	
101-4210-42601	Evidence - Supply/Materials	1000	984.94	1000	305.61	1000	0	
101-4210-42611	Fuel Expense	25000	27031.19	30000	15408.78	35000	0	
101-4210-42700	Travel/Conf Expense	2000	1120.59	3000	0	2000	0	
101-4210-42730	Training Expense	6000	1076.06	7000	1601.65	7000	0	Training/ammunition/range
101-4210-42800	Utility Expense	3740	29.82	0	0	0	0	
101-4210-42810	Phone	8100	9519.43	11400	9137.85	13000	0	Will reduce contract price if radio grant is awarded. Phones/aircar
101-4210-42820	Dispatch Expense	30000	22300.19	25000	16440.06	25000	0	Have never received projected budget from MCSO
101-4210-42821	VPN/First Net	1850	123.24	2200	120	2300	0	Additional user license
101-4210-42850	Uniform Allowance	6400	259.08	4000	708.94	4000	0	New hire uniforms
101-4210-42851	Duty Equipment	30000	14987	6500	1159.09	7000	0	Additional Rifle set up + 2 handguns (RDS, flashlight, holster)
101-4210-42900	Other Expense	3500	2651.74	3500	0	3500	0	
101-4210-42901	Public Safety Day	0	0	1500	0	5000	0	
101-4210-43400	Equip Expense	137627.5	147870.02	87000	79311.11	168820	0	GRANT - $81,820 Motorola Portable Radios (10) +$87,000 Tahoe Build
101-4210-43401	A&B Water	0	0	540	0	550	0	
	Department: 4210 - Law Enforcement Total:	**1064175.5**	**990594.16**	**1085087**	**549901.67**	**1505047**	**0**	

Account	Description	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	Notes
Department: 4220 - Fire Department Expense								
101-4220-42900	Other Expense	35257	34834.7	35257	34481	79065	0	ambulance 77,565 and BH Fire 1,500
	Department: 4220 - Fire Department Expense Total:	**35257**	**34834.7**	**35257**	**34481**	**79065**	**0**	
Department: 4232 - Proactive Inspection Admin								
101-4232-42320	Building Inspection Expense	15000	1715	20000	1285	40000	0	100 homes, misc inspections
101-4232-42900	Other Expense	0	308.7	1500	131.25	500	0	
101-4232-42920	Inspections/Site/Plats	0	0	0	0	0	0	
	Department: 4232 - Proactive Inspection Admin Total:	**15000**	**2023.7**	**21500**	**1416.25**	**40500**	**0**	
Department: 4310 - Street Expense								
101-4310-41150	Wage Expense	0	0	213732	99959.7	248794	0	4 employees w/uniform w/uniform allowance (666.00 each)
101-4310-41200	PR Tax Expense	13969	12407.18	16351	7485.69	19033	0	
101-4310-41300	SDRS Expense	10956	10209.31	11384	5167.58	14928	0	
101-4310-41400	Workers Comp Expense	5000	6449	5500	0	7000	0	
101-4310-41700	Med Ins Expense	35666	43183.19	52750	18676.31	67678	0	4 employees
101-4310-42100	Other Ins Expense	25000	28176.51	30000	26271.81	30000	0	SDPAA Insurance + increase for new building
101-4310-42200	Prof Fees Expense	30000	22350	31667	27600	32000	0	USGS
101-4310-42201	Dues/Subscriptions	500	75	1500	125	500	0	Streets/Code Enforcement with SDML
101-4310-42300	Publishing Exp	500	271.02	500	0	500	0	snow ordinance publication
101-4310-42500	Repair/Maint Expense	150000	124790.29	75000	58825.08	375000	0	mill and overlay - what streets (5 year plan)???
101-4310-42510	Street Snow Removal	30000	24661.74	35000	139.66	20000	0	snow removal, salt, cutting edges
101-4310-42530	Landscape&Mowing Expense	5000	712.46	5000	0	5000	0	
101-4310-42550	Street Light Repair	115000	95232.36	115000	0	115000	0	purchase solar lights
101-4310-42600	Supply/Material Exp	30000	22376.3	30000	3879.12	30000	0	
101-4310-42610	Auto Expense	30000	7116.68	30000	3401.07	30000	0	
101-4310-42611	Fuel Expense	20000	10811.22	15000	14882.83	15000	0	
101-4310-42700	Travel/Conf Expense	0	113.64	5000	91	5000	0	what conferences?
101-4310-42730	Training Expense	0	175	5000	208.41	5000	0	what trainings?
101-4310-42800	Utility Expense	25000	16289.83	25000	10130.88	20000	0	MDU & BH Energy
101-4310-42810	Phone	2400	1700	2400	1200	2400	0	4 employees
101-4310-42850	Uniform Allowance	1146	1167.96	2000	0	0	0	logos/patches questions on policy
101-4310-42900	Other Expense	30000	0	0	0	0	0	
101-4310-43000	Capital Expense	250000	0	0	0	300000	0	*New Shop Building
101-4310-43400	Equip Expense	18500	5097.87	179000	173018.32	77072	0	2nd cage snow plow, generator grant 52,072
	Department: 4310 - Street Expense Total:	**1011382**	**609505.84**	**886784**	**451062.46**	**1419905**	**0**	

*discussion on High Meadows Road - hard surface

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027		
Department: 4320 - Code Enforcement & Sanitation									
101-4320-41100	Wage Expense	0	0	0	0	0	0		
101-4320-41150	Wage Expense - Hourly	0	0	0	0	0	0		
101-4320-41200	PR Tax Expense	0	133.34	0	0	0	0		
101-4320-41300	SDRS Expense	0	111.27	0	0	0	0		
101-4320-41400	Workers Comp Expense	0	0	0	0	0	0		
101-4320-42150	Postage	1500	3721.67	5000	368	4000	0		
101-4320-42200	Prof Fees Expense	0	0	0	0	0	0		
101-4320-42201	Dues/Subscriptions	20000	35	3800	3042	3800	0		
101-4320-42500	Repair/Maint Expense	25000	22115.04	30000	1826.49	30000	0		
101-4320-42600	Supply/Material Exp	35000	4748.73	15000	1054.02	15000	0		
101-4320-42610	Auto Expense	0	3842.39	5000	0	0	0		
101-4320-42611	Fuel Expense	20000	10630.14	15000	0	15000	0		
101-4320-42700	Travel/Conf Expense	0	479.96	10000	50	10000	0	what conferences?	
101-4320-42730	Training Expense	20000	3201.75	10000	315.3	10000	0	what trainings?	
101-4320-42900	Other Expense	40000	2661.85	7500	0	7500	0		
101-4320-43230	Solid Waste Collection	70000	70082.79	80000	43809.6	80000	0		
101-4320-43260	C E Abatement Exp	1500	0	1500	0	1500	0		
101-4320-43400	Equip Expense	0	3042	15000	0	0	0		
	Department: 4320 - Code Enforcement & Sanitation Total:	**233000**	**124805.93**	**197800**	**50465.41**	**176800**	**0**		
Department: 4410 - Animal Control Dept									
101-4410-43000	Capital Expense	0	0	0	0	0	0		
101-4410-43350	Humane Society	2000	940	2000	190	2000	0		
	Department: 4410 - Animal Control Dept Total:	**2000**	**940**	**2000**	**190**	**2000**	**0**		
Department: 4520 - Parks and Recreation									
101-4520-42100	Other Ins Expense	500	706.63	1000	971.91	1250	0	SDPAA Insurance new park equipment	
101-4520-42200	Prof Fees Expense	0	0	0	0	0	0		
101-4520-42500	Repair/Maint Expense	10000	10149.65	10000	0	10000	0		
101-4520-42530	Landscape&Mowing Expense	17000	12206.96	15000	17.31	15000	0		
101-4520-42531	Forestry Grant Expenditures	0	0	0	0	0	0		
101-4520-42600	Supply/Material Exp	10000	2963.85	10000	2773.72	10000	0		
101-4520-42800	Utility Expense	6250	2917.06	7500	745.86	4000	0	BH Energy and BH Water	
101-4520-42830	Temporary Toilets	0	1511.25	1000	715.65	2000	0		
101-4520-42900	Other Expense	7000	7789.15	346457	0	5000	0	park equipment and activities	*discussion Gwenn

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For Fiscal: 2027 Period Ending: 12/31/2027

Account	Description	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	Defined Budgets 2027	
	Department: 4520 - Parks and Recreation Total:	**50750**	**38244.55**	**390957**	**5224.45**	**47250**	**0**	
Department: 4652 - P & Z Expense								
101-4652-41100	Wage Expense	12000	7800	13000	3400	13000	0	
101-4652-41180	Other Wages	0	0	0	0	0	0	
101-4652-41200	PR Tax Expense	918	596.7	995	260.1	995	0	
101-4652-41300	SDRS Expense	0	0	0	0	0	0	
101-4652-41400	Workers Comp Expense	0	0	0	0	0	0	
101-4652-42100	Other Ins Expense	200	366.19	400	367.06	450	0	
101-4652-42150	Postage	250	58.08	250	0	250	0	
101-4652-42200	Prof Fees Expense	5000	525	5000	525	5000	0	
101-4652-42201	Dues/Subscriptions	1605	1840.76	1655	1655	1720	0	BH Council of Local Gov.
101-4652-42300	Publishing Exp	3800	1615.17	3500	757.02	2500	0	
101-4652-42500	Repair/Maint Expense	0	0	0	0	0	0	
101-4652-42600	Supply/Material Exp	250	124.86	350	37.18	350	0	
101-4652-42900	Other Expense	600	736.25	500	75	500	0	
	Department: 4652 - P & Z Expense Total:	**24623**	**13663.01**	**25650**	**7076.36**	**24765**	**0**	
Department: 4900 - Miscellaneous								
101-4900-49900	Miscellaneous	900	750	900	975	1000	0	
	Department: 4900 - Miscellaneous Total:	**900**	**750**	**900**	**975**	**1000**	**0**	
Department: 5100 - Interfund Transfer								
101-5100-51100	Transfer Out	0	250000	0	0	250000	0	
	Department: 5100 - Interfund Transfer Total:	**0**	**250000**	**0**	**0**	**250000**	**0**	
	Fund: 101 - General Fund Totals				**1456037.92**	**4420892**		
	Fund: 101 - General Fund Surplus (Deficit):	**-673011**	**-230181.16**	**-592235**	**-82588.6**	**-1565589**	**0**	

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	
Fund: 211 - Liquor, Lodging and Dining								
Department: 0000 - Non departmental								
211-0000-31320	Bed & Booze Tax	55000	63617.38	73000	29909.45	65000	0	
211-0000-33490	State Grants	0	0	0	0	0	0	
211-0000-36700	Contributions and Donations	0	20686.74	0	0	0	0	
211-0000-39110	Operating Transfer In	0	0	0	0	0	0	
211-0000-39200	Prior Year Unexpended Fund Bal	0	0	0	0	0	0	
	Department: 0000 - Non departmental Total:	**55000**	**84304.12**	**73000**	**29909.45**	**65000**	**0**	
Department: 4650 - Economic Development Expense								
211-4650-41160	Admin Wages	21141	21140.4	13379	6689.22	13713	0	
211-4650-41200	PR Tax Expense	1618	1602.61	1024	511.56	1050	0	
211-4650-41300	SDRS Expense	1269	1268.4	803	401.34	823	0	
211-4650-41700	Med Ins Expense	3096	3055.24	2044	993.12	2185	0	
211-4650-42200	Prof Fees Expense	5000	4143.75	50000	12750	42000	0	get an average and see what has been spent in 2026
211-4650-42201	Dues/Subscriptions	0	0	0	0	0	0	
211-4650-42600	Supply/Material Exp	0	0	0	0	0	0	
211-4650-42700	Travel/Conf Expense	500	576.66	5000	2061.46	5000	0	
211-4650-42730	Training Expense	0	0	0	0	0	0	
211-4650-42900	Other Expense	0	0	0	0	0	0	
211-4650-42901	Allocation	50000	50000	0	0	0	0	
	Department: 4650 - Economic Development Expense Total:	**82624**	**81787.06**	**72250**	**23406.7**	**64771**	**0**	
	Fund: 211 - Liquor, Lodging and Dining Surplus (Deficit):	**-27624**	**2517.06**	**750**	**6502.75**	**229**	**0**	

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027
Fund: 302 - USDA/TIF #1 Fund							
Department: 0000 - Non departmental							
302-0000-31100	TIF Tax Revenue	625000	810795.57	1100000	445933.81	875000	0
302-0000-36100	Interest Revenue	10000	76850.75	52800	26637.68	59372	0
302-0000-39110	Operating Transfer In	0	0	0	0	0	0
302-0000-39120	USDA TIF Debt Proceeds	0	0	0	0	0	0
302-0000-39130	Debt Reserve Income	0	0	0	0	0	0
	Department: 0000 - Non departmental Total:	**635000**	**887646.32**	**1152800**	**472571.49**	**934372**	**0**
Department: 4700 - Swr Debt Service							
302-4700-44200	Debt Service Interest Expense	296800	296800	296800	148400	16016	0
302-4700-44250	Debt Service Principal Expense	0	0	0	0	280785	0
302-4700-44300	Debt Reserve Expense	0	0	0	0	0	0
302-4700-44900	Debt Service-Other	0	0	0	0	0	0
	Department: 4700 - Swr Debt Service Total:	**296800**	**296800**	**296800**	**148400**	**296801**	**0**
Department: 5100 - Interfund Transfer							
302-5100-51100	Transfer Out	0	0	886116	0	850000	0
	Department: 5100 - Interfund Transfer Total:	**0**	**0**	**886116**	**0**	**850000**	**0**
	Fund: 302 - USDA/TIF #1 Total:				**148400**	**1146801**	
	Fund: 302 - USDA/TIF #1 Fund Surplus (Deficit):	**338200**	**590846.32**	**-30116**	**324171.49**	**-212429**	**0**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027
Fund: 305 - TIF #2							
Department: 0000 - Non departmental							
305-0000-31100	TIF Tax Revenue	250000	402645.62	290000	281169.27	532230	0
305-0000-36100	Interest Revenue	2500	0	0	0	2500	0
305-0000-39110	Operating Transfer In	387079	0	886116	0	850000	0
305-0000-39120	USDA TIF Debt Proceeds	0	0	0	0	0	0
305-0000-39130	Debt Reserve Income	0	0	0	0	0	0
	Department: 0000 - Non departmental Total:	**639579**	**402645.62**	**1176116**	**281169.27**	**1384730**	**0**
Department: 4325 - General Expenses							
305-4325-42200	Prof Fees Expense	0	0	400000	367412	0	0
305-4325-42300	Publishing Exp	0	0	0	0	0	0
305-4325-42500	Repair/Maint Expense	0	0	0	0	0	0
305-4325-42900	Other Expense	0	0	0	0	0	0
	Department: 4325 - General Expenses Total:	**0**	**0**	**400000**	**367412**	**0**	**0**
Department: 4700 - Swr Debt Service							
305-4700-44200	Debt Service Interest	387079	486115.28	486116	243057.64	98688	0
305-4700-44250	Debt Service Principal	0	0	0	0	387428	0
305-4700-44300	Debt Reserve Expense	0	0	0	0	0	0
305-4700-44900	Debt Service-Other	0	0	0	0	0	0
	Department: 4700 - Swr Debt Service Total:	**387079**	**486115.28**	**486116**	**243057.64**	**486116**	**0**
	Fund: 305 - TIF #2 Surplus (Deficit):	**252500**	**-83469.66**	**290000**	**-329300.37**	**898614**	**0**

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	
Fund: 307 - TIF #3								
Department: 0000 - Non departmental								
307-0000-31100	TIF Tax Revenue	0	0	0	0	0	0	
307-0000-36100	Interest Revenue	0	0	0	0	0	0	
307-0000-39110	Operating Transfer In	0	0	0	0	0	0	
307-0000-39120	USDA TIF Debt Proceeds	0	0	0	0	0	0	
307-0000-39130	Debt Reserve Income	0	0	0	0	0	0	
	Department: 0000 - Non departmental Total:	**0**	**0**	**0**	**0**	**0**	**0**	
Department: 4700 - Swr Debt Service								
307-4700-44300	Debt Reserve Expense	0	0	0	0	0	0	
307-4700-44900	Debt Service-Other	0	0	0	0	0	0	
	Department: 4700 - Swr Debt Service Total:	**0**	**0**	**0**	**0**	**0**	**0**	
	Fund: 307 - TIF #3 Surplus (Deficit):	**0**	**0**	**0**	**0**	**0**	**0**	
Fund: 504 - Street Project								
Department: 3900 - Capital Improvement - Street Project								
504-3900-39110	Operating Transfer In	0	250000	0	0	250000	0	
	Department: 3900 - Grant Funds Total:	**0**	**250000**		**0**	**250000**	**0**	
Department: 4850 - Capital Outlay								
504-4850-42500	Repair/Maint Expense	0	0	0	0	0	0	discuss roads.
	Department: 4850 - Capital Outlay Total:	**0**	**0**	**0**	**0**	**0**	**0**	
	Fund: 504 - CAPITAL IMPROVEMENT PROJ. STREETS Surplus (Deficit):	**0**	**250000**	**0**	**0**	**0**	**0**	

Account	Description	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	Notes
Fund: 604 - Sanitary Sewer Fund								
Department: 0000 - Non departmental								
604-0000-32110	Sewer Tap Fees	50000	3000	150000	6000	162000	0	50 homes/ 2 commercial
604-0000-36100	Swr Interest Revenue	15000	13725.68	13500	4760.23	10000	0	
604-0000-36250	Misc Revenue	0	0	0	0	0	0	
604-0000-36310	NSF fees	200	435	300	330	750	0	
604-0000-38100	Swr Residential Charge	416297	404774.77	435000	250675.37	489936	0	increase of 1.90 per customer
604-0000-38200	Swr Commercial Revenue	59000	49747.97	60000	27954.44	56000	0	increase of .28 per gallon
604-0000-38300	Swr Pine Hills Revenue	49680	49551.84	49680	26082	51180	0	increase due to sewer rate study
604-0000-38400	Swr Stagebarn San Dist Rev	77711	83928.36	83928	41964.18	86129	0	increase due to sewer rate study
604-0000-38500	Swr Maintenance Charge	60000	57762.18	60000	34316.18	65500	0	increase .25 cents per customer
604-0000-38600	Swr Debt Reserve Fee	40000	32752.27	41000	19242.16	35000	0	increase .10 cents per customer
604-0000-38650	CWSRF Surcharge	97000	111826.56	102000	66474.7	114840	0	increase .40 cents per customer
604-0000-38700	Swr Late Fees	7500	10357.44	10000	4972.91	10000	0	
604-0000-38800	Swr Misc Revenue	150000	5016.12	10000	7955.1	15000	0	
	Department: 0000 - Non departmental Total:	**1022388**	**822878.19**	**1015408**	**490727.27**	**1096335**	**0**	
Department: 3900 - Grant Funds								
604-3900-33490	State Grants	169947	0	168093	0	97224	0	wwtp generator revisit because of lift station extra fu
604-3900-39110	Operating Transfer In	0	0	0	0	0	0	
604-3900-39130	Debt Reserve Income	0	0	0	0	0	0	
604-3900-39150	Proceeds From Debt	0	0	0	0	0	0	
	Department: 3900 - Grant Funds Total:	**169947**	**0**	**168093**	**0**	**97224**	**0**	
Department: 4000 - General Expense								
604-4000-41100	Wage Expense	77004	75976.82	79381	40081.2	83319	0	salary w/uniform allowance of $666.00
604-4000-41130	Sewer City Admin Wages	21141	21140.4	22297	11148.66	22855	0	
604-4000-41150	Wage Expense - Hourly	46167	44982.93	47389	23853.54	50245	0	w/uniform allowance of $666.00
604-4000-41160	Admin Wages	23031	22411.57	23695	11626.67	24403	0	
604-4000-41180	Other Wages	0	0	0	0	0	0	
604-4000-41200	PR Tax Expense	12794	11967.44	13216	6304.68	13833	0	
604-4000-41300	SDRS Expense	10035	9835.41	10366	5202.57	10850	0	
604-4000-41400	Workers Comp Expense	4000	2884	4000	0	4000	0	
604-4000-41700	Med Ins Expense	44017	39463.15	49468	22495.93	49440	0	
604-4000-42100	Other Ins Expense	17000	32651.37	35000	25948.48	28000	0	
604-4000-42130	Collection&Filing Fees	500	0	0	0	0	0	
604-4000-42150	Postage	5000	8370.97	10000	3851.33	10000	0	
604-4000-42200	Prof Fees Expense	10000	59741.22	67514	33762	50000	0	
604-4000-42201	Dues/Subscriptions	10000	8623.58	10000	8954.6	10000	0	SCADA 5,000 DR3900 sevice 1,000 DANR 1,500, SDARWS Mer
604-4000-42500	Repair/Maint Expense	150000	108132.15	75000	52169.24	75000	0	Sewer Insp 40,000 generator sevice 3,000, HVAC maintenance 1
604-4000-42600	Supply/Material Exp	15000	12486.29	15000	4264.4	15000	0	
604-4000-42610	Auto Expense	5000	3717.21	5000	15327.01	5000	0	Service Plant truck 1,000, Service Telehandler 2,000, remaining i
604-4000-42620	Testing Expense	4000	4072.5	4000	1130.25	5000	0	Lab equipment calibration 750
604-4000-42630	Chemicals and Lab Supplies	10000	15747.83	15000	5129.66	15000	0	degreaser 1000 lift station bugs 1000 lab equipment 5,000, rest f
604-4000-42640	Permits/Penalties	3000	100	3000	18845	3000	0	
604-4000-42650	Sludge Hauling	0	7497.9	10000	54155.5	10000	0	
604-4000-42700	Travel/Conf Expense	2000	69	2000	140	2000	0	
604-4000-42800	Utility Expense	70000	65450.64	80000	39834.33	90000	0	
604-4000-42810	Phone	2000	1150	1500	700	1500	0	
604-4000-42850	Uniform Allowance	0	0	1000	160.43	1400	0	logo/patch items revisit policy
604-4000-42900	Other Expense	198755	580.98	200000	0	0	0	
604-4000-42920	Tyler Technologies Tranaction Fees	1200	1811.25	1500	1930	2000	0	
604-4000-43000	Capital Expense	400000	401593.5	0	0	150000	0	Replace main lift controls 80,000, Replace aurger controller 20,0C
604-4000-43400	Equip Expense	15000	0	106000	53354.33	174631	0	Replace valve aculaaor, pumps or motor 45,000, Generator WWT
	Department: 4000 - General Expense Total:	**1156644**	**960458.11**	**891326**	**440369.81**	**906476**	**0**	
Department: 4700 - Swr Debt Service								
604-4700-47100	Swr SRF Principal	82705	82705	82705	41352.5	82705	0	
604-4700-47120	Swr SRF Interest	17198	17198.08	17198	8599.04	17199	0	

Department: 4700 - Swr Debt Service Total:	**99903**	**99903.08**	**99903**	**49951.54**	**99904**	**0**
Fund: 604- Sanitary Sewer Fund Total:	**0**	**0**	**0**	**490321.35**	**1006380**	**0**
Fund: 604 - Sanitary Sewer Fund Surplus (Deficit):	**-64212**	**-237483**	**192272**	**405.92**	**187179**	**0**
Report Surplus (Deficit):	**-174147**	**292229.56**	**-139329**	**-80808.81**	**-441996**	**0**

Budget Worksheet

For Fiscal: 2027 Period Ending: 12/31/2027

Group Summary

Defined Budgets

Department	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027
Fund: 101 - General Fund						
0000 - Non departmental	2468667	2407239.06	2988729	1373449.32	2855303	0
4110 - Commission Expenses	51559	39933.05	52092	17827.33	50942	0
4115 - Contingency Expense	60582.5	0	170522	0	210518	0
4120 - Mayoral Expense	28310	26163.97	28310	12823.15	28310	0
4130 - Election Expense	1250	217.66	4100	0	4250	0
4140 - Finance Office Expense	259212	250445.12	284705	158720.51	287990	0
4141 - City Attorney Expense	50000	28112.3	50000	12520	35000	0
4192 - General Government Buildings	163677	142282.06	245300	120694.91	182550	0
4196 - City Engineer Expense	90000	84904.17	100000	32659.42	75000	0
4210 - Law Enforcement	1064175.5	990594.16	1085087	549901.67	1505047	0
4220 - Fire Department Expense	35257	34834.7	35257	34481	79065	0
4232 - Proactive Inspection Admin	15000	2023.7	21500	1416.25	40500	0
4310 - Street Expense	1011382	609505.84	886784	451062.46	1419905	0
4320 - Code Enforcement & Sanitation	233000	124805.93	197800	50465.41	176800	0
4410 - Animal Control Dept	2000	940	2000	190	2000	0
4520 - Parks and Recreation	50750	38244.55	390957	5224.45	47250	0
4652 - P & Z Expense	24623	13663.01	25650	7076.36	24765	0
4900 - Miscellaneous	900	750	900	975	1000	0
5100 - Interfund Transfer	0	250000	0	0	250000	0
Fund: 101 - General Fund Surplus (Deficit):	**-673011**	**-230181.16**	**-592235**	**-82588.6**	**-1565589**	**0**
Fund: 211 - Liquor, Lodging and Dining						
0000 - Non departmental	55000	84304.12	73000	29909.45	65000	0
4650 - Economic Development Expense	82624	81787.06	72250	23406.7	64771	0
Fund: 211 - Liquor, Lodging and Dining Surplus (Deficit):	**-27624**	**2517.06**	**750**	**6502.75**	**229**	**0**

Budget Worksheet

For Fiscal: 2027 Period Ending: 12/31/2027

Defined Budgets

Department	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 REQUEST	2027	
Fund: 302 - USDA/TIF #1 Fund							
0000 - Non departmental	635000	887646.32	1152800	472571.49	934372	0	
4325 - General Expenses	0	0	0	0	0	0	
4700 - Swr Debt Service	296800	296800	296800	148400	296801	0	
5100 - Interfund Transfer	0	0	886116	0	850000	0	
Fund: 302 - USDA/TIF #1 Fund Surplus (Deficit):	**338200**	**590846.32**	**-30116**	**324171.49**	**-212429**	**0**	
Fund: 305 - TIF #2							
0000 - Non departmental	639579	402645.62	1176116	281169.27	1384730	0	
4325 - General Expenses	0	0	400000	367412	0	0	
4700 - Swr Debt Service	387079	486115.28	486116	243057.64	486116	0	
5100 - Interfund Transfer	0	0	0	0	0	0	
Fund: 305 - TIF #2 Surplus (Deficit):	**252500**	**-83469.66**	**290000**	**-329300.37**	**898614**	**0**	
Fund: 307 - TIF #3							
0000 - Non departmental	0	0	0	0	0	0	
4700 - Swr Debt Service	0	0	0	0	0	0	
5100 - Interfund Transfer	0	0	0	0	0	0	
Fund: 307 - TIF #3 Surplus (Deficit):	**0**	**0**	**0**	**0**	**0**	**0**	
Fund: 504 - CAPITAL IMPROVEMENT PROJ. STREETS							
3900 - Grant Funds	0	250000	0	0	250000	0	
4850 - Capital Outlay	0	0	0	0	0	0	revisit
Fund: 504 - CAPITAL IMPROVEMENT PROJ. STREETS Surplus (Deficit):	**0**	**250000**	**0**	**0**	**250000**	**0**	
Fund: 604 - Sanitary Sewer Fund							
0000 - Non departmental	1022388	822878.19	1015408	490727.27	1096335	0	

3600 - Swr Misc Revenue	0	0	0	0	0	0
3800 - Loan Funds	0	0	0	0	0	0
3830 - Swr Special Fees	0	0	0	0	0	0
3900 - Grant Funds	169947	0	168093	0	97224	0
4000 - General Expense	1156644	960458.11	891326	440369.81	906476	0
4700 - Swr Debt Service	99903	99903.08	99903	49951.54	99904	0
5100 - Interfund Transfer	0	0	0	0	0	0
Fund: 604 - Sanitary Sewer Fund Surplus (Deficit):	**-64212**	**-237483**	**192272**	**405.92**	**187179**	**0**
Report Surplus (Deficit):	**-174147**	**292229.56**	**-139329**	**-80808.81**	**-441996**	**0**

Budget Worksheet **For Fiscal: 2027 Period Ending: 12/31/2027**

Fund Summary

Fund	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	Defined Budgets 2027 REQUEST	2027
101 - General Fund	-673011	-230181.16	-592235	-82588.6	0	0
211 - Liquor, Lodging and Dining	-27624	2517.06	750	6502.75	0	0
212 - Add'l Sales Tax Fund	0	0	0	0	0	0
302 - USDA/TIF #1 Fund	338200	590846.32	-30116	324171.49	0	0
305 - TIF #2	252500	-83469.66	290000	-329300.37	0	0
307 - TIF #3	0	0	0	0	0	0
502 - Improvement Projects	0	0	0	0	0	0
504 - CAPITAL IMPROVEMENT PROJ. STREETS	0	250000	0	0	0	0
604 - Sanitary Sewer Fund	-64212	-237483	192272	405.92	0	0
Report Surplus (Deficit):	**-174147**	**292229.56**	**-139329**	**-80808.81**	**0**	**0**