



City of Summerset, SD

Budget Worksheet

Account Summary

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

		Defined Budgets					
		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Fund: 101 - General Fund							
Department: 0000 - Non departmental							
101-0000-31110	Current Year Property Tax	797,372.00	791,901.60	840,430.00	468,333.07	873,290.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Property Tax	2.5 CPI + 1.41 growth =3.91%					
101-0000-31120	Current Year Minus 1 Prop Tax	5,000.00	1,229.58	1,500.00	3,112.77	2,500.00	0.00
101-0000-31310	Sales Tax Revenue	1,100,807.00	1,137,287.48	1,200,000.00	757,400.72	1,200,000.00	0.00
101-0000-31900	Penalties&Interest/DelinqTax	250.00	559.52	250.00	412.88	300.00	0.00
101-0000-32060	Erosion Control Deposit Fee	10,000.00	-3,000.00	50,000.00	0.00	50,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Erosion Control	50 homes check on					
101-0000-32070	Building Permits Revenue	75,000.00	36,480.20	150,000.00	30,500.30	165,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Building permits	50 homes					
101-0000-32090	Grading Permit Revenue	2,500.00	1,368.37	1,500.00	1,430.15	1,500.00	0.00
101-0000-32095	Septic Permits	1,050.00	300.00	600.00	0.00	600.00	0.00
101-0000-32120	Business/Contractor License	6,500.00	17,960.00	7,500.00	9,550.00	7,500.00	0.00
101-0000-32130	Sign Permit Revenue	600.00	142.00	600.00	0.00	600.00	0.00
101-0000-32140	Plat Fee Revenue	7,000.00	5,650.00	7,500.00	2,680.00	5,000.00	0.00
101-0000-32150	Waiver/Variance Fee Revenue	1,500.00	1,050.00	900.00	0.00	900.00	0.00
101-0000-32170	Waste Haulers License	0.00	750.00	750.00	750.00	750.00	0.00
101-0000-32180	Conditional Use Permit	1,000.00	0.00	900.00	0.00	900.00	0.00
101-0000-32390	Vendor License	1,200.00	4,150.00	2,000.00	1,050.00	1,000.00	0.00
101-0000-32400	Fence Permit Fee Revenue	750.00	400.00	1,000.00	400.00	1,250.00	0.00

Budget Worksheet

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

Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Fence permit	25 homes					
101-0000-33100	Federal Grants	12,378.00	0.00	0.00	0.00	14,700.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Federal grants	Possible Grant PD Safety Wages					
101-0000-33101	Forestry Grant	0.00	0.00	0.00	0.00	5,000.00	0.00
101-0000-33210	Malt Beverage Revenue	1,800.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00
101-0000-33220	Liquor License Revenue	5,600.00	5,900.00	5,600.00	300.00	5,900.00	0.00
101-0000-33230	Lottery Machine Revenue	1,100.00	1,400.00	1,400.00	1,000.00	1,400.00	0.00
101-0000-33240	Wine License Revenue	0.00	500.00	500.00	0.00	500.00	0.00
101-0000-33490	State Grants	25,000.00	22,580.72	196,479.00	0.00	174,838.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	State grants	per Rich wrote the grant for 2027 will start in October 26, possible motorola grant 40,000, generator PW 39,054 Camera Grant through Homeland Safety 80% - 75934					
101-0000-33501	Bank Franchise Tax	5,000.00	3,395.91	4,000.00	4,338.04	4,500.00	0.00
101-0000-33530	Liquor Reversion	21,000.00	19,848.73	21,000.00	14,008.44	21,000.00	0.00
101-0000-33540	Motor Vehicle License 5%	30,000.00	32,557.40	32,000.00	29,746.63	32,000.00	0.00
101-0000-33810	Cty Road Revenue	1,310.00	1,310.00	1,310.00	1,310.00	0.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	City Road	no longer receive- per legislation 2026					
101-0000-33890	Other County Revenue	5,000.00	4,643.38	4,600.00	1,800.48	4,600.00	0.00
101-0000-34410	Refuse Collection Charges	200,000.00	210,163.16	229,760.00	166,704.40	237,000.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Refuse collection	may need to increase in we pick up Piedmont					
101-0000-34420	Refuse Credit Application	5,000.00	-7,087.83	10,000.00	-8,026.56	7,000.00	0.00

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Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Budget Notes	Subject	Description					
Budget Code							
2027	Refuse credit application	check on					
101-0000-35100	Court Fines & Forfeits	100.00	195.00	100.00	78.00	100.00	0.00
101-0000-36100	Interest Revenue	65,000.00	42,148.56	36,000.00	23,787.26	35,239.00	0.00
101-0000-36200	Copies/Fax/Notary Revenue	50.00	15.00	50.00	25.00	50.00	0.00
101-0000-36350	Street Lights Fee Revenue	1,500.00	150.00	0.00	0.00	0.00	0.00
101-0000-36400	Code Enf Assmnt Fee Revenue	1,500.00	10,029.45	5,000.00	3,466.17	3,500.00	0.00
101-0000-36900	Other Revenue	60,000.00	30,054.44	150,000.00	345,179.45	60,000.00	0.00
101-0000-36903	CC Rewards	0.00	2,588.82	7,500.00	1,274.76	2,500.00	0.00
101-0000-36904	SRO Reimbursement	0.00	11,936.82	0.00	3,800.04	0.00	0.00
Budget Notes	Subject	Description					
Budget Code	SRO	no SRO contract					
2027							
101-0000-36910	Cable Television Franchise Fee	16,800.00	14,111.81	16,800.00	10,005.32	16,800.00	0.00
101-0000-36920	WC Safety Grant	0.00	2,548.94	0.00	0.00	2,500.00	0.00
Department: 0000 - Non departmental Total:		2,468,667.00	2,406,419.06	2,988,729.00	1,875,617.32	2,941,417.00	0.00
Department: 4110 - Commission Expenses							
101-4110-41100	Wage Expense	26,250.00	26,249.85	28,000.00	15,749.91	28,000.00	0.00
101-4110-41200	PR Tax Expense	2,009.00	2,008.35	2,142.00	1,205.01	2,142.00	0.00
101-4110-42100	Other Ins Expense	250.00	387.95	400.00	388.65	400.00	0.00
Budget Notes	Subject	Description					
Budget Code	Insurance	SDPAA					
2027							
101-4110-42200	Prof Fees Expense	10,000.00	0.00	10,000.00	414.18	7,500.00	0.00
101-4110-42300	Publishing Exp	10,000.00	6,363.21	8,000.00	3,728.35	8,000.00	0.00
101-4110-42600	Supply/Material Exp	500.00	466.44	500.00	0.00	500.00	0.00
101-4110-42700	Travel/Conf Expense	500.00	35.00	400.00	25.00	500.00	0.00
101-4110-42810	Phone	1,800.00	2,200.00	2,400.00	1,500.00	2,400.00	0.00
101-4110-42900	Other Expense	250.00	711.25	250.00	0.00	1,500.00	0.00
Department: 4110 - Commission Expenses Total:		51,559.00	38,422.05	52,092.00	23,011.10	50,942.00	0.00

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Department: 4115 - Contingency Expense							
101-4115-44150	Contingency Expense	60,582.50	0.00	170,522.00	0.00	100,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Contingency	5% of the general fund					
Department: 4115 - Contingency Expense Total:		60,582.50	0.00	170,522.00	0.00	100,000.00	0.00
Department: 4120 - Mayoral Expense							
101-4120-41100	Wage Expense	23,000.00	23,000.04	23,000.00	15,333.36	23,000.00	0.00
101-4120-41200	PR Tax Expense	1,760.00	1,759.44	1,760.00	1,172.96	1,760.00	0.00
101-4120-42100	Other Ins Expense	100.00	93.24	150.00	93.41	150.00	0.00
101-4120-42200	Prof Fees Expense	750.00	0.00	500.00	0.00	500.00	0.00
101-4120-42201	Dues/Subscriptions	100.00	0.00	100.00	0.00	100.00	0.00
101-4120-42600	Supply/Material Exp	0.00	0.00	100.00	0.00	100.00	0.00
101-4120-42700	Travel/Conf Expense	500.00	0.00	600.00	0.00	500.00	0.00
101-4120-42810	Phone	600.00	600.00	600.00	450.00	600.00	0.00
101-4120-42900	Other Expense	1,500.00	711.25	1,500.00	0.00	1,600.00	0.00
Department: 4120 - Mayoral Expense Total:		28,310.00	26,163.97	28,310.00	17,049.73	28,310.00	0.00
Department: 4130 - Election Expense							
101-4130-42200	Prof Fees Expense	750.00	0.00	3,500.00	0.00	3,500.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Election	Off year election will be less, but possibility of referral elections					
101-4130-42300	Publishing Exp	300.00	148.66	350.00	0.00	350.00	0.00
101-4130-42600	Supply/Material Exp	100.00	0.00	100.00	0.00	200.00	0.00
101-4130-42700	Travel/Conf Expense	100.00	69.00	100.00	0.00	100.00	0.00
101-4130-42900	Other Expense	0.00	0.00	50.00	0.00	100.00	0.00
Department: 4130 - Election Expense Total:		1,250.00	217.66	4,100.00	0.00	4,250.00	0.00
Department: 4140 - Finance Office Expense							
101-4140-41100	Wage Expense	103,001.00	103,732.16	117,556.00	76,730.56	119,821.00	0.00
101-4140-41150	Wage Expense - Hourly	23,031.00	22,411.82	23,695.00	15,533.23	24,403.00	0.00
101-4140-41200	PR Tax Expense	9,642.00	9,301.76	10,806.00	7,057.45	11,034.00	0.00
101-4140-41300	SDRS Expense	7,562.00	7,433.94	8,475.00	5,535.91	8,654.00	0.00

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		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
101-4140-41400	Workers Comp Expense	800.00	368.00	800.00	0.00	800.00	0.00
101-4140-41700	Med Ins Expense	30,242.00	26,912.64	28,416.00	18,537.27	31,099.00	0.00
101-4140-42100	Other Ins Expense	5,000.00	1,969.36	5,000.00	5,608.47	6,000.00	0.00
101-4140-42150	Postage	700.00	572.63	1,000.00	926.08	1,600.00	0.00
101-4140-42200	Prof Fees Expense	46,508.00	42,357.69	35,667.00	31,422.22	36,720.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Prof Fees						
101-4140-42201	Dues/Subscriptions	15,000.00	15,989.59	28,000.00	21,323.41	28,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Subscriptions						
101-4140-42300	Publishing Exp	750.00	962.70	750.00	511.05	1,000.00	0.00
101-4140-42500	Repair/Maint Expense	250.00	0.00	250.00	200.00	250.00	0.00
101-4140-42600	Supply/Material Exp	3,500.00	3,189.80	3,500.00	522.48	3,000.00	0.00
101-4140-42610	Auto Expense	0.00	0.00	0.00	73.77	250.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Vehicle						
101-4140-42700	Travel/Conf Expense	5,000.00	3,385.90	5,000.00	2,031.70	4,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Conferences						
101-4140-42730	Training Expense	0.00	0.00	1,540.00	0.00	0.00	0.00
101-4140-42810	Phone	1,800.00	1,800.00	1,800.00	1,350.00	1,800.00	0.00
101-4140-42850	Uniform Expense	300.00	299.24	450.00	98.11	300.00	0.00
101-4140-42900	Other Expense	5,126.00	9,410.89	9,500.00	6,139.94	8,780.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Other Expenses						
101-4140-43400	Equip Expense	1,000.00	0.00	2,500.00	0.00	1,000.00	0.00
Department: 4140 - Finance Office Expense Total:		259,212.00	250,098.12	284,705.00	193,601.65	288,511.00	0.00

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		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Department: 4141 - City Attorney Expense							
101-4141-42200	Prof Fees Expense	50,000.00	28,112.30	50,000.00	18,705.00	35,000.00	0.00
Department: 4141 - City Attorney Expense Total:		50,000.00	28,112.30	50,000.00	18,705.00	35,000.00	0.00
Department: 4192 - General Government Buildings							
101-4192-42100	Other Ins Expense	5,000.00	4,004.06	6,000.00	10,044.73	10,250.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Insurance						
	Description						
	SDPAA Insurance						
101-4192-42200	Prof Fees Expense	18,500.00	37,804.81	30,000.00	11,423.57	25,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Prof Fees						
	Description						
	Greenapsis cleaning, shredding, zoom, DOT Marketing, Text My Gov, American Legal/ICC						
101-4192-42201	Dues/Subscriptions	55,264.00	52,438.37	58,300.00	39,819.83	58,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Dues/Subscriptions						
	Description						
	Golden West \$55,000, Labor/Services \$3,000.00						
101-4192-42500	Repair/Maint Expense	25,000.00	13,044.46	100,000.00	71,432.28	10,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Repair/Maint Expense						
	Description						
	Copier Maintenance for PD and FO \$4,921; unkown repairs to Bldg. \$5,079						
101-4192-42600	Supply/Material Exp	2,500.00	1,901.27	2,500.00	1,087.63	2,500.00	0.00
101-4192-42800	Utility Expense	25,000.00	21,028.43	35,000.00	20,910.48	30,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Utility Expense						
	Description						
	Black Hills Energy, MDU, Black Hawk Water/Diamond Water, Phone & Internet						
101-4192-42900	Other Expense	29,663.00	13,664.72	0.00	0.00	0.00	0.00
101-4192-42903	Special Occasions	0.00	56.79	2,500.00	578.70	3,800.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Special Occassions						
	Description						
	CC Rewards						
101-4192-43400	Equip Expense	2,750.00	5,520.15	11,000.00	12,922.68	137,917.00	0.00

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Budget Notes							
Budget Code	Subject	Description					
2027	Equipment Expense	Firewall \$2,000; Server \$35,000; Switch & Router \$6,000.00 for upgrades to system. camera system 94,917 (security).					
Department: 4192 - General Government Buildings Total:		163,677.00	149,463.06	245,300.00	168,219.90	277,467.00	0.00
Department: 4196 - City Engineer Expense							
101-4196-42200	Prof Fees Expense	90,000.00	84,904.17	100,000.00	65,908.54	100,000.00	0.00
Department: 4196 - City Engineer Expense Total:		90,000.00	84,904.17	100,000.00	65,908.54	100,000.00	0.00
Department: 4210 - Law Enforcement							
101-4210-41100	Wage Expense	80,930.00	80,359.94	83,595.00	101,025.97	167,401.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Wages	salaried employees 2, w/uniform allowance (954.90) each					
101-4210-41150	Wage Expense - Hourly	444,071.00	438,579.59	490,690.00	224,026.07	592,136.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Hourly wages	hourly employees 8; w/uniform allowance (954.90) each					
101-4210-41170	Safety Grant Wages	17,827.00	10,114.30	0.00	0.00	18,375.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Salary grant wages	Grant \$14,700.00 Fed request/ \$3675 soft match check revenue side					
101-4210-41200	PR Tax Expense	41,490.00	40,290.51	43,933.00	24,702.94	59,511.00	0.00
101-4210-41300	SDRS Expense	43,387.00	41,614.50	45,943.00	24,949.82	62,233.00	0.00
101-4210-41400	Workers Comp Expense	10,500.00	13,125.00	13,000.00	0.00	14,500.00	0.00
101-4210-41700	Med Ins Expense	88,871.00	72,692.61	82,786.00	47,018.70	167,286.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Medical Ins	8 single/ 2 family 10% increase on health, 3% on dental					
101-4210-42100	Other Ins Expense	26,000.00	19,810.32	26,000.00	29,766.17	33,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Insurance	SDPAA insurance					
101-4210-42150	Postage	500.00	420.00	500.00	150.99	500.00	0.00

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101-4210-42200	Prof Fees Expense	2,632.00	1,765.00	4,000.00	2,904.00	4,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Prof Fees						
	Description						
	Physical/Psych Evals+additional expenses						
101-4210-42201	Dues/Subscriptions	2,720.00	2,543.14	3,600.00	2,410.16	3,700.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Dues/Subscriptions						
	Description						
	MOCIC, IACP, SDCA, LeadsOnline, Genetec						
101-4210-42202	Axon BWC	6,500.00	6,492.90	8,500.00	6,492.90	9,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Axon						
	Description						
	Adding additional pro license for new supervisor (\$500)						
101-4210-42203	Axon Fleet	16,610.00	15,820.64	34,000.00	31,871.66	34,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Axon Fleet						
	Description						
	No change in contract						
101-4210-42204	Axon CEW	4,120.00	5,092.80	8,100.00	8,100.00	10,500.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Axon CEW						
	Description						
	Adding two Tasers						
101-4210-42205	I.T. GoldenWest	1,800.00	403.55	1,800.00	0.00	2,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	IT						
	Description						
	Golden West Fees plus new PC						
	Reduced per Rich						
101-4210-42206	Flock Safety Contract	0.00	0.00	22,500.00	22,500.00	22,500.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Flock Safety Contract						
	Description						
	Contract renewal-Need quote by July to be locked in 2026 pricing						
101-4210-42301	Marketing/Recruiting	2,500.00	0.00	2,500.00	1,783.98	5,000.00	0.00
101-4210-42500	Repair/Maint Expense	15,000.00	12,705.06	25,000.00	4,975.91	20,000.00	0.00

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Budget Notes	Subject	Description					
Budget Code							
2027	Repair/Maint. Expense	Reduced per Rich					
101-4210-42600	Supply/Material Exp	3,500.00	1,057.00	6,000.00	946.95	6,000.00	0.00
101-4210-42601	Evidence - Supply/Materials	1,000.00	984.94	1,000.00	305.61	1,000.00	0.00
101-4210-42611	Fuel Expense	25,000.00	27,031.19	30,000.00	20,370.67	30,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Fuel Expense	Reduced per Rich					
101-4210-42700	Travel/Conf Expense	2,000.00	1,120.59	3,000.00	0.00	1,000.00	0.00
101-4210-42730	Training Expense	6,000.00	1,076.06	7,000.00	1,601.65	7,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Training	Training/ammunition/range					
101-4210-42800	Utility Expense	3,740.00	29.82	0.00	0.00	0.00	0.00
101-4210-42810	Phone	8,100.00	10,172.43	11,400.00	11,374.21	15,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Phone	Will reduce contract price if radio grant is awarded. Phones/aircards 10 line + 10 aircards + 20 VPNs					
101-4210-42820	Dispatch Expense	30,000.00	22,300.19	25,000.00	18,276.70	25,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Dispatch Expense	Have never received projected budget from MCSO					
101-4210-42821	VPN/First Net	1,850.00	123.24	2,200.00	120.00	2,300.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	VPN First Net	Additional user license					
101-4210-42850	Uniform Allowance	6,400.00	259.08	4,000.00	708.94	4,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Uniform	New hire uniforms/body armor					
101-4210-42851	Duty Equipment	30,000.00	14,987.00	6,500.00	1,731.64	12,000.00	0.00

Budget Worksheet

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

Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Budget Notes	Subject	Description					
Budget Code							
2027	Duty Equipment	Additional Rifle kit + 2 handgun set up (RDS, flashlight, holster)					
101-4210-42900	Other Expense	3,500.00	2,651.74	3,500.00	0.00	3,500.00	0.00
101-4210-42901	Public Safety Day	0.00	0.00	1,500.00	1,631.20	3,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Public Safety	Reduced by \$2,000.00-per Rich					
101-4210-43400	Equip Expense	137,627.50	143,141.02	87,000.00	79,346.13	168,900.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Equip Expense	GRANT- \$81,820 Motorola Portable Radios (10) + \$87,000 Tahoe Build/ Vehicle Tear down check revenue side					
101-4210-43401	A&B Water	0.00	0.00	540.00	0.00	550.00	0.00
Department: 4210 - Law Enforcement Total:		1,064,175.50	986,764.16	1,085,087.00	669,092.97	1,504,892.00	0.00
Department: 4220 - Fire Department Expense							
101-4220-42900	Other Expense	35,257.00	34,429.70	35,257.00	34,481.00	79,065.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Other expenses	Ambulance \$77,565 and BH Fire \$1,500					
Department: 4220 - Fire Department Expense Total:		35,257.00	34,429.70	35,257.00	34,481.00	79,065.00	0.00
Department: 4232 - Proactive Inspection Admin							
101-4232-42320	Building Inspection Expense	15,000.00	1,715.00	20,000.00	1,675.00	25,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Building Inspection	50 homes, misc. inspections					
101-4232-42900	Other Expense	0.00	308.70	1,500.00	236.25	500.00	0.00
Department: 4232 - Proactive Inspection Admin Total:		15,000.00	2,023.70	21,500.00	1,911.25	25,500.00	0.00
Department: 4310 - Street Expense							
101-4310-41150	Wage Expense - Hourly	182,745.00	176,139.28	213,732.00	137,448.50	248,794.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	wages	4 employees, w/uniform allowance (666.00)					

Budget Worksheet

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

Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
101-4310-41200	PR Tax Expense	13,969.00	12,407.18	16,351.00	10,226.63	19,033.00	0.00
101-4310-41300	SDRS Expense	10,956.00	10,209.31	11,384.00	7,012.80	14,928.00	0.00
101-4310-41400	Workers Comp Expense	5,000.00	6,449.00	5,500.00	0.00	7,000.00	0.00
101-4310-41700	Med Ins Expense	35,666.00	43,183.19	52,750.00	26,676.81	68,834.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Medical Insurance						
101-4310-42100	Other Ins Expense	25,000.00	28,176.51	30,000.00	26,271.81	30,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Insurance						
101-4310-42200	Prof Fees Expense	30,000.00	22,350.00	31,667.00	34,436.67	32,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Prof Fees						
101-4310-42201	Dues/Subscriptions	500.00	75.00	1,500.00	125.00	500.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Dues/Subscriptions						
101-4310-42300	Publishing Exp	500.00	271.02	500.00	0.00	500.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Publishing						
101-4310-42500	Repair/Maint Expense	150,000.00	124,790.29	75,000.00	59,105.08	0.00	0.00
101-4310-42510	Street Snow Removal	30,000.00	24,661.74	35,000.00	139.66	20,000.00	0.00
Budget Notes							
Budget Code	Subject						
2027	Snow removal						
101-4310-42530	Landscape&Mowing Expense	5,000.00	712.46	5,000.00	101.99	5,000.00	0.00
101-4310-42550	Street Light Repair	115,000.00	95,232.36	115,000.00	0.00	115,000.00	0.00

Budget Worksheet

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

Defined Budgets

		2025	2025	2026	2026	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Budget Notes	Subject	Description					
Budget Code							
2027	Street lights	Purchase solar lights					
101-4310-42600	Supply/Material Exp	30,000.00	16,438.30	30,000.00	10,621.48	30,000.00	0.00
101-4310-42610	Auto Expense	30,000.00	7,116.68	30,000.00	3,635.93	30,000.00	0.00
101-4310-42611	Fuel Expense	20,000.00	10,811.22	15,000.00	21,513.10	15,000.00	0.00
101-4310-42700	Travel/Conf Expense	0.00	113.64	5,000.00	247.00	5,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Conferences	Street Conference Tony and Jason					
101-4310-42730	Training Expense	0.00	175.00	5,000.00	208.41	5,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Training	What trainings?					
101-4310-42800	Utility Expense	25,000.00	16,289.83	25,000.00	12,392.15	20,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Utility	MDU & BH Energy					
101-4310-42810	Phone	2,400.00	1,700.00	2,400.00	1,600.00	2,400.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Phones	4 employees					
101-4310-42850	Uniform Allowance	1,146.00	1,167.96	2,000.00	0.00	1,300.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Uniform	2 new hire base amounts 650.00 each					
101-4310-42900	Other Expense	30,000.00	0.00	0.00	0.00	0.00	0.00
101-4310-43000	Capital Expense	250,000.00	0.00	0.00	0.00	0.00	0.00
101-4310-43400	Equip Expense	18,500.00	5,097.87	179,000.00	173,018.32	77,072.00	0.00

Budget Worksheet

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

Defined Budgets

			2025	2025	2026	2026	2027	2027
			Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Budget Notes	Subject	Description						
Budget Code								
2027	Equip Expense	2nd Cage Snow Plow, generator grant \$52,072						
Department: 4310 - Street Expense Total:			1,011,382.00	603,567.84	886,784.00	524,781.34	747,361.00	0.00
Department: 4320 - Code Enforcement & Sanitation								
101-4320-41200	PR Tax Expense		0.00	133.34	0.00	0.00	0.00	0.00
101-4320-41300	SDRS Expense		0.00	111.27	0.00	0.00	0.00	0.00
101-4320-42150	Postage		1,500.00	3,721.67	5,000.00	368.00	4,000.00	0.00
101-4320-42200	Prof Fees Expense		0.00	0.00	0.00	56,897.96	0.00	0.00
101-4320-42201	Dues/Subscriptions		20,000.00	35.00	3,800.00	3,042.00	3,800.00	0.00
101-4320-42500	Repair/Maint Expense		25,000.00	20,240.04	30,000.00	2,063.49	30,000.00	0.00
101-4320-42600	Supply/Material Exp		35,000.00	4,748.73	15,000.00	1,357.73	15,000.00	0.00
101-4320-42610	Auto Expense		0.00	3,842.39	5,000.00	75.30	0.00	0.00
101-4320-42611	Fuel Expense		20,000.00	10,630.14	15,000.00	597.60	15,000.00	0.00
101-4320-42700	Travel/Conf Expense		0.00	479.96	10,000.00	1,239.90	10,000.00	0.00
Budget Notes	Subject	Description						
Budget Code								
2027	Conferences	Waste Expo - Las Vegas						
101-4320-42730	Training Expense		20,000.00	3,201.75	10,000.00	315.30	2,500.00	0.00
Budget Notes	Subject	Description						
Budget Code								
2027	Trainings	What Trainings?						
101-4320-42900	Other Expense		40,000.00	2,661.85	7,500.00	0.00	7,500.00	0.00
101-4320-43230	Solid Waste Collection		70,000.00	70,082.79	80,000.00	57,616.38	80,000.00	0.00
101-4320-43260	C E Abatement Exp		1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
101-4320-43400	Equip Expense		0.00	3,042.00	15,000.00	11,025.00	0.00	0.00
Department: 4320 - Code Enforcement & Sanitation Total:			233,000.00	122,930.93	197,800.00	134,598.66	169,300.00	0.00
Department: 4410 - Animal Control Dept								
101-4410-43350	Humane Society		2,000.00	940.00	2,000.00	325.00	2,000.00	0.00
Department: 4410 - Animal Control Dept Total:			2,000.00	940.00	2,000.00	325.00	2,000.00	0.00

Budget Worksheet

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

Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Department: 4520 - Parks and Recreation							
101-4520-42100	Other Ins Expense	500.00	706.63	1,000.00	971.91	1,250.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Insurance	SDPAA Insurance new park equipment					
101-4520-42500	Repair/Maint Expense	10,000.00	8,908.65	10,000.00	68.80	10,000.00	0.00
101-4520-42530	Landscape&Mowing Expense	17,000.00	12,206.96	15,000.00	17.31	15,000.00	0.00
101-4520-42600	Supply/Material Exp	10,000.00	2,963.85	10,000.00	3,380.59	10,000.00	0.00
101-4520-42800	Utility Expense	6,250.00	2,917.06	7,500.00	1,439.53	4,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Utility	BH Energy and BH Water					
101-4520-42830	Temporary Toilets	0.00	1,511.25	1,000.00	1,160.25	2,000.00	0.00
101-4520-42900	Other Expense	7,000.00	7,789.15	346,457.00	77,649.80	5,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Other expense	Park equipment and activities Discussion Gwenn					
Department: 4520 - Parks and Recreation Total:		50,750.00	37,003.55	390,957.00	84,688.19	47,250.00	0.00
Department: 4652 - P & Z Expense							
101-4652-41100	Wage Expense	12,000.00	7,800.00	13,000.00	5,200.00	13,000.00	0.00
101-4652-41200	PR Tax Expense	918.00	596.70	995.00	397.80	995.00	0.00
101-4652-42100	Other Ins Expense	200.00	366.19	400.00	367.06	450.00	0.00
101-4652-42150	Postage	250.00	58.08	250.00	0.00	250.00	0.00
101-4652-42200	Prof Fees Expense	5,000.00	525.00	5,000.00	555.00	5,000.00	0.00
101-4652-42201	Dues/Subscriptions	1,605.00	1,397.76	1,655.00	1,655.00	1,720.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Dues/Subscriptions	BH Council of Local Gov.					
101-4652-42300	Publishing Exp	3,800.00	1,705.17	3,500.00	1,077.85	2,500.00	0.00
101-4652-42600	Supply/Material Exp	250.00	124.86	350.00	37.18	350.00	0.00

Budget Worksheet

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

Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
101-4652-42900	Other Expense	600.00	736.25	500.00	335.00	500.00	0.00
	Department: 4652 - P & Z Expense Total:	24,623.00	13,310.01	25,650.00	9,624.89	24,765.00	0.00
	Department: 4900 - Miscellaneous						
101-4900-49900	Miscellaneous	900.00	750.00	900.00	975.00	1,000.00	0.00
	Department: 4900 - Miscellaneous Total:	900.00	750.00	900.00	975.00	1,000.00	0.00
	Department: 5100 - Interfund Transfer						
101-5100-51100	Transfer Out	0.00	250,000.00	0.00	0.00	250,000.00	0.00
	Department: 5100 - Interfund Transfer Total:	0.00	250,000.00	0.00	0.00	250,000.00	0.00
	Fund: 101 - General Fund Surplus (Deficit):	-673,011.00	-222,682.16	-592,235.00	-71,356.90	-794,196.00	0.00
	Fund: 211 - Liquor, Lodging and Dining						
	Department: 0000 - Non departmental						
211-0000-31320	Bed & Booze Tax	55,000.00	63,617.38	73,000.00	45,909.25	65,000.00	0.00
211-0000-36700	Contributions and Donations	0.00	20,686.74	0.00	0.00	0.00	0.00
	Department: 0000 - Non departmental Total:	55,000.00	84,304.12	73,000.00	45,909.25	65,000.00	0.00
	Department: 4650 - Economic Development Expense						
211-4650-41160	Admin Wages	21,141.00	21,140.40	13,379.00	8,918.96	13,713.00	0.00
211-4650-41200	PR Tax Expense	1,618.00	1,602.61	1,024.00	682.08	1,050.00	0.00
211-4650-41300	SDRS Expense	1,269.00	1,268.40	803.00	535.12	823.00	0.00
211-4650-41700	Med Ins Expense	3,096.00	3,055.24	2,044.00	1,324.16	2,222.00	0.00
211-4650-42200	Prof Fees Expense	5,000.00	4,143.75	50,000.00	19,087.50	42,000.00	0.00
	Budget Notes						
	Budget Code						
	2027						
	Subject						
	Prof Fees						
	Description						
	Get an average and see what has bee spent in 2026						
211-4650-42600	Supply/Material Exp	0.00	0.00	0.00	166.97	0.00	0.00
211-4650-42700	Travel/Conf Expense	500.00	326.66	5,000.00	3,195.41	5,000.00	0.00
211-4650-42901	Allocation	50,000.00	50,000.00	0.00	0.00	0.00	0.00
	Department: 4650 - Economic Development Expense Total:	82,624.00	81,537.06	72,250.00	33,910.20	64,808.00	0.00
	Fund: 211 - Liquor, Lodging and Dining Surplus (Deficit):	-27,624.00	2,767.06	750.00	11,999.05	192.00	0.00
	Fund: 302 - USDA/TIF #1 Fund						
	Department: 0000 - Non departmental						
302-0000-31100	TIF Tax Revenue	625,000.00	810,795.57	1,100,000.00	458,147.54	875,000.00	0.00
302-0000-36100	Interest Revenue	10,000.00	76,850.75	52,800.00	37,397.78	59,372.00	0.00
	Department: 0000 - Non departmental Total:	635,000.00	887,646.32	1,152,800.00	495,545.32	934,372.00	0.00

Budget Worksheet

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

Defined Budgets

		2025	2025	2026	2026	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Department: 4700 - Swr Debt Service							
302-4700-44200	Debt Service Interest Expense	296,800.00	296,800.00	296,800.00	148,400.00	16,016.00	0.00
302-4700-44250	Debt Service Principal Expense	0.00	0.00	0.00	0.00	280,785.00	0.00
Department: 4700 - Swr Debt Service Total:		296,800.00	296,800.00	296,800.00	148,400.00	296,801.00	0.00
Department: 5100 - Interfund Transfer							
302-5100-51100	Transfer Out	0.00	0.00	886,116.00	886,116.00	850,000.00	0.00
Department: 5100 - Interfund Transfer Total:		0.00	0.00	886,116.00	886,116.00	850,000.00	0.00
Fund: 302 - USDA/TIF #1 Fund Surplus (Deficit):		338,200.00	590,846.32	-30,116.00	-538,970.68	-212,429.00	0.00
Fund: 305 - TIF #2							
Department: 0000 - Non departmental							
305-0000-31100	TIF Tax Revenue	250,000.00	402,645.62	290,000.00	293,578.94	532,230.00	0.00
305-0000-36100	Interest Revenue	2,500.00	0.00	0.00	0.00	2,500.00	0.00
305-0000-39110	Operating Transfer In	387,079.00	0.00	886,116.00	886,116.00	850,000.00	0.00
Department: 0000 - Non departmental Total:		639,579.00	402,645.62	1,176,116.00	1,179,694.94	1,384,730.00	0.00
Department: 4325 - General Expenses							
305-4325-42200	Prof Fees Expense	0.00	0.00	400,000.00	412,096.50	0.00	0.00
Department: 4325 - General Expenses Total:		0.00	0.00	400,000.00	412,096.50	0.00	0.00
Department: 4700 - Swr Debt Service							
305-4700-44200	Debt Service Expense	387,079.00	486,115.28	486,116.00	364,586.46	98,688.00	0.00
305-4700-44250	Debt Service Principal	0.00	0.00	0.00	0.00	387,428.00	0.00
Department: 4700 - Swr Debt Service Total:		387,079.00	486,115.28	486,116.00	364,586.46	486,116.00	0.00
Fund: 305 - TIF #2 Surplus (Deficit):		252,500.00	-83,469.66	290,000.00	403,011.98	898,614.00	0.00
Fund: 504 - CAPITAL IMPROVEMENT PROJ. STREETS							
Department: 3900 - Grant Funds							
504-3900-39110	Operating Transfer In	0.00	250,000.00	0.00	0.00	250,000.00	0.00
Department: 3900 - Grant Funds Total:		0.00	250,000.00	0.00	0.00	250,000.00	0.00
Fund: 504 - CAPITAL IMPROVEMENT PROJ. STREETS Total:		0.00	250,000.00	0.00	0.00	250,000.00	0.00
Fund: 604 - Sanitary Sewer Fund							
Department: 0000 - Non departmental							
604-0000-32110	Sewer Tap Fees	50,000.00	3,000.00	150,000.00	6,000.00	162,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Sewer Tap Fees	50 homes/ 2 commercial					

Budget Worksheet

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Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
604-0000-36100	Swr Interest Revenue	15,000.00	13,725.68	13,500.00	7,558.21	10,000.00	0.00
604-0000-36310	NSF fees	200.00	435.00	300.00	420.00	750.00	0.00
604-0000-38100	Swr Residential Charge	416,297.00	406,406.77	435,000.00	312,088.92	489,936.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Sewer Residential	Increase of 1.90 per customer					
604-0000-38200	Swr Commercial Revenue	59,000.00	49,747.97	60,000.00	37,987.62	56,000.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Sewer commercial	increase of .28 per gallon					
604-0000-38300	Swr Pine Hills Revenue	49,680.00	49,551.84	49,680.00	39,123.00	51,180.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Sewer Pine Hills	increase due to sewer rate study					
604-0000-38400	Swr Stagebarn San Dist Rev	77,711.00	83,928.36	83,928.00	62,946.27	86,129.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	SwrMaint	increase due to sewer rate study					
604-0000-38500	Swr Maintenance Charge	60,000.00	57,762.18	60,000.00	44,659.04	65,500.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Swr Maint	increase .25 cents per customer					
604-0000-38600	Swr Debt Reserve Fee	40,000.00	32,752.27	41,000.00	24,940.90	35,000.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	Swr debt Reserve	increase .10 cents per customer					
604-0000-38650	CWSRF Surcharge	97,000.00	111,826.56	102,000.00	86,367.51	114,840.00	0.00
Budget Notes	Subject	Description					
Budget Code	Subject	Description					
2027	CWSRF Surcharge	increase .40 cents per customer					
604-0000-38700	Swr Late Fees	7,500.00	10,357.44	10,000.00	7,012.91	10,000.00	0.00

Budget Worksheet

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Defined Budgets

		2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
604-0000-38800	Swr Misc Revenue	150,000.00	5,016.12	10,000.00	9,611.44	15,000.00	0.00
Department: 0000 - Non departmental Total:		1,022,388.00	824,510.19	1,015,408.00	638,715.82	1,096,335.00	0.00
Department: 3900 - Grant Funds							
604-3900-33490	State Grants	169,947.00	0.00	168,093.00	0.00	97,224.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	State Grants	wwtp generator-revisit because of lift stations extra funding					
Department: 3900 - Grant Funds Total:		169,947.00	0.00	168,093.00	0.00	97,224.00	0.00
Department: 4000 - General Expense							
604-4000-41100	Wage Expense	77,004.00	75,976.82	79,381.00	53,219.60	83,319.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Wages	Salary w/uniform allowance of \$666.00					
604-4000-41130	Sewer City Admin Wages	21,141.00	21,140.40	22,297.00	14,864.88	22,855.00	0.00
604-4000-41150	Wage Expense - Hourly	46,167.00	44,982.93	47,389.00	31,999.00	50,245.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Hourly wages	w/uniform allowance of \$666.00					
604-4000-41160	Admin Wages	23,031.00	22,411.57	23,695.00	15,533.15	24,403.00	0.00
604-4000-41200	PR Tax Expense	12,794.00	11,967.44	13,216.00	8,406.47	13,833.00	0.00
604-4000-41300	SDRS Expense	10,035.00	9,835.41	10,366.00	6,796.85	10,850.00	0.00
604-4000-41400	Workers Comp Expense	4,000.00	2,884.00	4,000.00	0.00	4,000.00	0.00
604-4000-41700	Med Ins Expense	44,017.00	39,463.15	49,468.00	28,941.07	50,324.00	0.00
604-4000-42100	Other Ins Expense	17,000.00	32,651.37	35,000.00	25,948.48	28,000.00	0.00
604-4000-42130	Collection&Filing Fees	500.00	0.00	0.00	0.00	0.00	0.00
604-4000-42150	Postage	5,000.00	8,368.97	10,000.00	3,860.63	10,000.00	0.00
604-4000-42200	Prof Fees Expense	10,000.00	59,741.22	67,514.00	48,225.75	50,000.00	0.00
604-4000-42201	Dues/Subscriptions	10,000.00	8,623.58	10,000.00	9,769.60	10,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Dues/Subscriptions	SCADA \$5,000, DR3900 service \$1,000; DANR \$1,500; SDARWS Membership \$1,000					
604-4000-42500	Repair/Maint Expense	150,000.00	107,388.15	75,000.00	52,392.45	75,000.00	0.00

Budget Worksheet

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

Defined Budgets

		2025	2025	2026	2026	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Budget Notes	Subject	Description					
Budget Code							
2027	Repair/maint	Sewer Insp. \$40,000; Generator service \$3,000; HVAC Maint. \$1,500; Replace softner system \$2,000; RO Maintenance \$500; Plant road \$10,000; replace filter building mini split \$7,500; replace UV building \$2,000; rest in case something happens.					
604-4000-42600	Supply/Material Exp	15,000.00	10,190.29	15,000.00	5,006.66	15,000.00	0.00
604-4000-42610	Auto Expense	5,000.00	3,717.21	5,000.00	15,339.75	5,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Auto Expense	Service Plant truck \$1,000; Service Telehandler \$2,000; remaining in case of emergency					
604-4000-42620	Testing Expense	4,000.00	4,072.50	4,000.00	1,881.25	5,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Testing	Lab equipment calibration \$750.00					
604-4000-42630	Chemicals and Lab Supplies	10,000.00	15,644.83	15,000.00	9,662.49	15,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Chemicals & Lab supplies	degreaser \$1,000; lift station bugs \$1,000; lab equipment \$5,000; rest for chemicals					
604-4000-42640	Permits/Penalties	3,000.00	100.00	3,000.00	18,845.00	3,000.00	0.00
604-4000-42650	Sludge Hauling	0.00	7,497.90	10,000.00	54,155.50	10,000.00	0.00
604-4000-42700	Travel/Conf Expense	2,000.00	69.00	2,000.00	140.00	2,000.00	0.00
604-4000-42800	Utility Expense	70,000.00	58,748.64	80,000.00	51,801.77	90,000.00	0.00
604-4000-42810	Phone	2,000.00	1,150.00	1,500.00	850.00	1,500.00	0.00
604-4000-42850	Uniform Allowance	0.00	0.00	1,000.00	160.43	650.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Uniform	Base amount for 1 new hire \$650.00					
604-4000-42900	Other Expense	198,755.00	580.98	200,000.00	0.00	0.00	0.00
604-4000-42920	Tyler Technologies Tranaction F	1,200.00	1,811.25	1,500.00	1,930.00	2,000.00	0.00
604-4000-43000	Capital Expense	400,000.00	401,593.50	0.00	0.00	150,000.00	0.00
Budget Notes	Subject	Description					
Budget Code							
2027	Capital Expense	Replace main lift controls\$80,000; Raplace augrer controller \$20,000; Reed Bed, effluent gate valve \$40,000					

Budget Worksheet

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

		Defined Budgets					
		2025	2025	2026	2026	2027	2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
604-4000-43400	Equip Expense	15,000.00	0.00	106,000.00	53,354.33	361,676.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2027	Equipment	Replace valve aculaaor, pumps or motor \$45,000; Generator WWTP \$129,631 - \$187,045 for generator grant for lift stations that came over and above on the bid.					
Department: 4000 - General Expense Total:		1,156,644.00	950,611.11	891,326.00	513,085.11	1,093,655.00	0.00
Department: 4700 - Swr Debt Service							
604-4700-47100	Swr SRF Principal	82,705.00	82,705.00	82,705.00	62,028.75	82,705.00	0.00
604-4700-47120	Swr SRF Interest	17,198.00	17,198.08	17,198.00	12,898.56	17,199.00	0.00
Department: 4700 - Swr Debt Service Total:		99,903.00	99,903.08	99,903.00	74,927.31	99,904.00	0.00
Fund: 604 - Sanitary Sewer Fund Surplus (Deficit):		-64,212.00	-226,004.00	192,272.00	50,703.40	0.00	0.00
Report Surplus (Deficit):		-174,147.00	311,457.56	-139,329.00	-144,613.15	142,181.00	0.00

Group Summary

Defined Budgets

Department	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Fund: 101 - General Fund						
0000 - Non departmental	2,468,667.00	2,406,419.06	2,988,729.00	1,875,617.32	2,941,417.00	0.00
4110 - Commission Expenses	51,559.00	38,422.05	52,092.00	23,011.10	50,942.00	0.00
4115 - Contingency Expense	60,582.50	0.00	170,522.00	0.00	100,000.00	0.00
4120 - Mayoral Expense	28,310.00	26,163.97	28,310.00	17,049.73	28,310.00	0.00
4130 - Election Expense	1,250.00	217.66	4,100.00	0.00	4,250.00	0.00
4140 - Finance Office Expense	259,212.00	250,098.12	284,705.00	193,601.65	288,511.00	0.00
4141 - City Attorney Expense	50,000.00	28,112.30	50,000.00	18,705.00	35,000.00	0.00
4192 - General Government Buildings	163,677.00	149,463.06	245,300.00	168,219.90	277,467.00	0.00
4196 - City Engineer Expense	90,000.00	84,904.17	100,000.00	65,908.54	100,000.00	0.00
4210 - Law Enforcement	1,064,175.50	986,764.16	1,085,087.00	669,092.97	1,504,892.00	0.00
4220 - Fire Department Expense	35,257.00	34,429.70	35,257.00	34,481.00	79,065.00	0.00
4232 - Proactive Inspection Admin	15,000.00	2,023.70	21,500.00	1,911.25	25,500.00	0.00
4310 - Street Expense	1,011,382.00	603,567.84	886,784.00	524,781.34	747,361.00	0.00
4320 - Code Enforcement & Sanitation	233,000.00	122,930.93	197,800.00	134,598.66	169,300.00	0.00
4410 - Animal Control Dept	2,000.00	940.00	2,000.00	325.00	2,000.00	0.00
4520 - Parks and Recreation	50,750.00	37,003.55	390,957.00	84,688.19	47,250.00	0.00
4652 - P & Z Expense	24,623.00	13,310.01	25,650.00	9,624.89	24,765.00	0.00
4900 - Miscellaneous	900.00	750.00	900.00	975.00	1,000.00	0.00
5100 - Interfund Transfer	0.00	250,000.00	0.00	0.00	250,000.00	0.00
Fund: 101 - General Fund Surplus (Deficit):	-673,011.00	-222,682.16	-592,235.00	-71,356.90	-794,196.00	0.00
Fund: 211 - Liquor, Lodging and Dining						
0000 - Non departmental	55,000.00	84,304.12	73,000.00	45,909.25	65,000.00	0.00
4650 - Economic Development Expense	82,624.00	81,537.06	72,250.00	33,910.20	64,808.00	0.00
Fund: 211 - Liquor, Lodging and Dining Surplus (Deficit):	-27,624.00	2,767.06	750.00	11,999.05	192.00	0.00
Fund: 302 - USDA/TIF #1 Fund						
0000 - Non departmental	635,000.00	887,646.32	1,152,800.00	495,545.32	934,372.00	0.00
4700 - Swr Debt Service	296,800.00	296,800.00	296,800.00	148,400.00	296,801.00	0.00
5100 - Interfund Transfer	0.00	0.00	886,116.00	886,116.00	850,000.00	0.00
Fund: 302 - USDA/TIF #1 Fund Surplus (Deficit):	338,200.00	590,846.32	-30,116.00	-538,970.68	-212,429.00	0.00
Fund: 305 - TIF #2						
0000 - Non departmental	639,579.00	402,645.62	1,176,116.00	1,179,694.94	1,384,730.00	0.00
4325 - General Expenses	0.00	0.00	400,000.00	412,096.50	0.00	0.00
4700 - Swr Debt Service	387,079.00	486,115.28	486,116.00	364,586.46	486,116.00	0.00
Fund: 305 - TIF #2 Surplus (Deficit):	252,500.00	-83,469.66	290,000.00	403,011.98	898,614.00	0.00
Fund: 504 - CAPITAL IMPROVEMENT PROJ. STREETS						
3900 - Grant Funds	0.00	250,000.00	0.00	0.00	250,000.00	0.00
Fund: 504 - CAPITAL IMPROVEMENT PROJ. STREETS Total:	0.00	250,000.00	0.00	0.00	250,000.00	0.00

Budget Worksheet

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

Department	Defined Budgets					
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
Fund: 604 - Sanitary Sewer Fund						
0000 - Non departmental	1,022,388.00	824,510.19	1,015,408.00	638,715.82	1,096,335.00	0.00
3900 - Grant Funds	169,947.00	0.00	168,093.00	0.00	97,224.00	0.00
4000 - General Expense	1,156,644.00	950,611.11	891,326.00	513,085.11	1,093,655.00	0.00
4700 - Swr Debt Service	99,903.00	99,903.08	99,903.00	74,927.31	99,904.00	0.00
Fund: 604 - Sanitary Sewer Fund Surplus (Deficit):	-64,212.00	-226,004.00	192,272.00	50,703.40	0.00	0.00
Report Surplus (Deficit):	-174,147.00	311,457.56	-139,329.00	-144,613.15	142,181.00	0.00

Fund Summary

Fund	Defined Budgets					
	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 Total Activity	2027 Total Budget	2027 YTD Activity
101 - General Fund	-673,011.00	-222,682.16	-592,235.00	-71,356.90	-794,196.00	0.00
211 - Liquor, Lodging and Dining	-27,624.00	2,767.06	750.00	11,999.05	192.00	0.00
302 - USDA/TIF #1 Fund	338,200.00	590,846.32	-30,116.00	-538,970.68	-212,429.00	0.00
305 - TIF #2	252,500.00	-83,469.66	290,000.00	403,011.98	898,614.00	0.00
504 - CAPITAL IMPROVEMENT PROJ. STREETS	0.00	250,000.00	0.00	0.00	250,000.00	0.00
604 - Sanitary Sewer Fund	-64,212.00	-226,004.00	192,272.00	50,703.40	0.00	0.00
Report Surplus (Deficit):	-174,147.00	311,457.56	-139,329.00	-144,613.15	142,181.00	0.00

CITY OF SUMMERSET

ORDINANCE 2027

AN ORDINANCE APPROPRIATING FUNDS FOR THE FISCAL YEAR 2027

SECTION ONE

Be it ordained by the City of Summerset that the following sums are appropriated to meet the fiscal needs of the municipality for the fiscal year 2027.

EXPENDITURES

	General Fund (Fund 101)	BBB Fund (Fund 211)	TIF # 1 Fund (Fund 302)	TIF # 2 Fund (Fund 305)	TIF #3 (Fund 307)	Capital Project (Fund 504)
410						
GENERAL GOVERNMENT						
411 Legislative	\$ 50,942					
411.5 Contingency	\$ 100,000					
412 Executive	\$ 28,310					
413 Election	\$ 4,250					
414 Financial & Administration	\$ 323,511					
419 Government Bldg & Engineering	\$ 377,467					
Total General Government	\$ 884,480					
420						
PUBLIC SAFETY						
421 Police	\$ 1,504,892					
422 Fire	\$ 79,065					
423 Inspection	\$ 25,500					
Total Public Safety	\$ 1,609,457					
430						
PUBLIC WORKS						
431 Streets & Drainage	\$ 747,361					
432 Sanitation	\$ 169,300					
Total Public Works	\$ 916,661					
440						
HEALTH & WELFARE						
441 Animal Control	\$ 2,000					
Total Health & Welfare	\$ 2,000					
450						
CULTURE & RECREATION						
452 Parks	\$ 47,250					
Total Culture & Recreation	\$ 47,250					
460						
CONSERVATION & DEVELOPMENT						
465 Economic Development	\$ 64,808					
465.2 Planning & Zoning	\$ 24,765					
Total Consrv & Development	\$ 24,765	\$ 64,808				
470						
DEBT SERVICE						
470 Debt Service			\$ 296,801	\$ 486,116.00		
Total Debt Service	\$ -		\$ 296,801	\$ 486,116.00		
485						
CAPITAL OUTLAY						
485 Capital Outlay						
Total Capital Outlay						0
490						
MISCELLANEOUS OTHER						
499 Liquor	\$ 1,000					
Total Miscellaneous	\$ 1,000					
510						
OTHER FINANCE USES						
510 Transfer Out	\$ 250,000.00	\$ -	\$ 850,000.00			
TOTAL 2027 APPROPRIATIONS	\$ 3,735,613	\$ 64,808	\$ 1,146,801	\$ 486,116.00		0

SECTION TWO

The following designates the fund or funds to which the money derived from the following sources is applied.

REVENUE

300	GENERAL GOVERNMENT	General Fund (Fund 101)	BBB Fund (Fund 211)	TIF # 1 Fund (Fund 302)	TIF # 2 Fund (Fund 305)	TIF # 3 (Fund 307)	Capital Project (Fund 504)
	Undesignated Fund Balance	\$ 794,196	\$ (192)	\$ 212,429.00	\$ (898,614.00)		-250000
	310 Taxes	\$ 2,076,090	\$ 65,000	\$ 875,000	\$ 532,230.00		
	320 Licenses & Permits	\$ 235,000					
	330 Intergovernmental Revenue	\$ 265,638					
	340 Charges for Goods and Services	244,000					
	350 Fines & Forfeits	\$ 100.00					
	360 Miscellaneous Revenue	\$ 120,589		\$ 59,372	\$ 2,500.00		
	390 Other Sources	\$ -		-	850,000		250,000
	TOTAL MEANS OF FINANCE	\$ 3,735,613	\$ 64,808	\$ 1,146,801	\$ 486,116.00		\$0

ENTERPRISE FUNDS

604 SEWER ENTERPRISE FUND

Estimated Revenue	\$ 1,193,559
Total Available	\$ 1,193,559
Less Estimated Appropriations	\$ 1,193,559
Estimated Surplus	\$ -
Est Surplus For Future Expansion	\$ -

SECTION THREE

That there is hereby levied upon all taxable property within the City of Summerset, for the fiscal year 2027, a tax sufficient to raise the following funds:

For General Purposes \$ 873,290

SECTION FOUR

The City Finance Officer is hereby authorized and directed to certify said tax levy to the Meade County Auditor, of Meade County, State of South Dakota, to the end that the same may be spread and assessed as provided by law.

Dated this 23rd day of September, 2027.

ATTEST:

Lisa Fischer, Finance Officer	Michael Kitzmiller, Mayor
Vote: Kitzmiller: 09/17/26	First Reading: 09/17/26
Markham: 09/23/26	Second Reading: 09/23/26
Pulscher: 09/23/26	Adoption: 09/23/26
Hirsch: Publication:	

Published once _____ at the approximate cost of \$ _____.