CITY OF SUMMERSET

RESOLUTION 2022-18

RESOLUTION TO ESTABLISH CAPITAL OUTLAY FOR PARK 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 public parks and playgrounds 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 land and the improvement of grounds, construction of and additions to facilities, or for the purchase of equipment; 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 sixty 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 2022 budget purposes a capital outlay for park and playground 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 Three Hundred Fifty Thousand Dollars ($350,000); and

IT IS FURTHER RESOLVED, that Three Hundred Fifty Thousand Dollars ($350,000) will be set aside and budgeted on the capital outlay line of the Budget Ordinance for the year 2022 and will remain on the capital outlay line for the next five (5) years intended for park and playground recreation 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 five (5) years these funds shall revert to the general fund in accordance with SDCL 9-21-14.2

Dated this ______ day of September, 2022.

ATTEST:

_______________________________ _______________________________

Finance Officer

Melanie Torno
Mayor

CITY OF SUMMERSET

ORDINANCE 2023

AN ORDINANCE APPROPRIATING FUNDS FOR THE FISCAL YEAR 2023

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 2023.

	EXPENDITURES			General Fund (Fund 101)	BBB Fund (Fund 211)	TIF # 1 Fund (Fund 302)
	410	GENERAL GOVERNMENT				
A		411	Legislative	$ 36,842		
		411.5	Contingency	$ 160,794		
B		412	Executive	$ 27,910		
C		413	Election	$ 1,000		
D		414	Financial & Administration	$ 221,661		
E		419	Government Bldg & Engineering	$ 181,705		
F						
	Total General Government			$ 629,912		
	420	PUBLIC SAFETY				
G		421	Police	$ 831,212		
		422	Fire	$ 35,257		
I		423	Inspection	$ 8,000		
	Total Public Safety			$ 874,469		
	430	PUBLIC WORKS				
K		431	Streets & Drainage	$ 1,126,338		
L		432	Sanitation	$ 196,749		
	Total Public Works			$ 1,323,087		
	440	HEALTH & WELFARE				
M		441	Animal Control	$ 1,000		
	Total Health & Welfare			$ 1,000		
	450	CULTURE & RECREATION				
O			452 Parks	$ 376,000		
	Total Culture & Recreation			$ 376,000		
	460	CONSERVATION & DEVELOPMENT				
P			465 Economic Development		$ 24,378	
Q			465.2 Planning & Zoning	$ 19,239		
	Total Consv & Development			$ 19,239	$ 24,378	
	470	DEBT SERVICE				
R			470 Debt Service	$ -		$ 500,600
	Total Debt Service			$ -		$ 500,600
	490	MISCELLANEOUS OTHER				
			499 Liquor			
			Total Miscellaneous	$ -		
	510	OTHER FINANCE USES				
T			510 Transfer Out	$ -	$ -	$ -
	TOTAL 2022 APPROPRIATIONS			$ 3,223,706	$ 24,378	$ 500,600

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

	REVENUE	General Fund (Fund 101)	BBB Fund (Fund 211)	TIF # 1 Fund (Fund 302)
	300 GENERAL GOVERNMENT			
AA	Undesignated Fund Balance	$ 770,648	$ -	
BB	310 Taxes	$ 1,631,614	$ 24,378	$ 500,000
CC	320 Licenses & Permits	$ 69,800		
DD	330 Intergovernmental Revenue	$ 180,310		
	340 Charges for Goods and Services	180,000		
EE	350 Fines & Forfeits	$ -		
FF	360 Miscellaneous Revenue	$ 391,334		$ 600
	390 Transfer	$ -		-
	TOTAL MEANS OF FINANCE	$ 3,223,706	$ 24,378	$ 500,600

ENTERPRISE FUNDS

	604 SEWER ENTERPRISE FUND	
GG	Estimated Revenue	$ 975,963
	Total Available	$ 975,963
	Less Estimated Appropriations	$ (971,475)
	Estimated Surplus	$ 4,489
	Est Surplus For Future Expansion	$ 4,489

SECTION THREE
That there is hereby levied upon all taxable property within the City of Summerset, for the fiscal year 2022, a tax sufficient to raise the following funds:

For General Purposes $ 718,614

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 16th day of September, 2022

ATTEST:

Candace Sealey, Finance Officer

Melanie Torno, Mayor

Vote: Kitzmiller:
Torno:
Hirsch:
Nasser:
Butler:

First Reading: Thursday, September 1, 2022
Second Reading:
Publication:

Published once________ at the approximate cost of $XX.XX

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	—2020—	—2021—	Current Year (2022)						2023 Budget	
	Actual	Actual	Original Budget	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget		Notes
Fund: 101 - General Fund										
Revenues										
3111 Current Year Property Tax	616,338	650,379	662,183	662,183	353,382		308,801	53.4%	718,614	Estimated based on CPI of 3%, growth rate of 5.522%
3112 Current Year Minus 1 Prop Tax	1,542	939	1,200	1,200	6,187		(4,987)	515.6%	10,000	$100/month
3117 Tax on Mobile Homes	-	-	-	-			-	#DIV/0!		
3131 General Sales Tax	845,018	940,191	700,000	700,000	571,658		128,342	81.7%	900,000	Both 1st and 2nd penny
3140 GrossReceipts&BusTax-Utilities	1,714	5,132	3,000	3,000	867		2,133	28.9%	3,000	
3190 Penalties&Interest/DelinqTax	425	371	-	-	137		(137)	#DIV/0!		
3206 Erosion Control	(7,120)	11,000			(1,000)		1,000			
3207 Building Permits Revenue	49,110	51,183	10,000	10,000	20,657		(10,657)	206.6%	50,000	
3209 Grading Permit Revenue	432	150	-				-			
3212 Business/Contractor License	12,975	10,650	4,000	4,000	4,850		(850)	121.3%	4,000	40 licenses
3213 Sign Permit Revenue	84	65	-	-	75		(75)	#DIV/0!		
3214 Plat Fee Revenue	4,390	8,000	2,500	2,500	5,820		(3,320)	232.8%	6,000	
3215 Waiver/Variance Fee Revenue	-	600	-	-			-	#DIV/0!		
3218 Conditional Use Permit	-	300	-	-	-		-	#DIV/0!	-	
3219 Site Plan/Engineering Fee	-	-	-	-			-	#DIV/0!		
3239 Vendor License	1,075	-	-	-	375		(375)	#DIV/0!		
3240 Fence Permit Fee Revenue	225	325	150	150	550		(400)	366.7%	500	
3321 Malt Beverage Revenue	1,800	1,800	1,800	1,800	1,955		(155)	108.6%	1,800	MG Oil $600, The Pit Stop $300, Younique Brew $300; JR BBQ: $300;Dolgen $300
3322 Liquor License Revenue	8,685	5,750	6,100	6,100	575		5,525	9.4%	6,100	Haggars $400;Angel's $1200;Happy Jacks $1200; Pit Stop $1600; Neighbors $1200;Dolgen $500
3323 Lottery Machine Revenue	1,600	1,400	1,400	1,400	1,400		-	100.0%	1,400	4 @ Pit Stop, 10 @ Happy Jacks, 10 @ Happy Jacks #2
3324 Wine License	500	500	-	-	-		-			
3310 Federal Grants					-				125,000	Cops Hiring Program Grant
3349 State Grants	365,203	275,648	9,240	9,240	6,853		2,387	74.2%	13,000	LE Grant
3353 Liquor Reversion	2,018	21,344	12,000	12,000	10,230		1,770	85.2%	12,000	
3354 Motor Vehicle License 5%	29,408	29,828	20,000	20,000	17,203		2,797		29,000	
3358 Cty Hwy/Bridge Revenue					-		-			
3381 Cty Road Revenue	1,310	1,310	1,310	1,310	1,310		-	100.0%	1,310	
	-	-					-			
3389 Other County Revenue	5,874	17,664	-	-	74,355		(74,355)	#DIV/0!	-	
3441 Refuse Collection Charges	179,413	183,274	180,000	180,000	111,229		68,771		180,000	18.08/month*840 Residences-includes sales tax
3510 Court Fines & Forfeits		383	-	-	-		-	#DIV/0!	-	
3590 Other Fines & Forfeits	0	91	0				-		0	
3610 Interesst		264.41	0	0	151.22		(151)		250	
3620 Copies/Fax/Notary Revenue		-	-	-			-	#DIV/0!	-	
3635 Street Lights Fee Revenue	2,550	2,250	2,250	2,250	1,050		1,200	46.7%	3,250	***$150 Street Lights in building permits
3640 Code Enf Assmnt Fee Revenue	-	-	-	-	50		(50)	#DIV/0!	-	
3660 Soda Revenue	-	-	-				-		-	
3670 Contributions and Donations	1,548	-	-		350		(350)		-	
3690 Other Revenue	185,584	165,519	23,650	23,650	87,521		(63,871)	370.1%	371,034	1/2 of 9 mos $21,034.09 for Colton + $350,000 Sale Of Land?

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	—2020— Actual	—2021— Actual	Current Year (2022) Original Budget	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget	2023 Budget	Notes
3691 Cable Television Franchise Fees	17,340	16,269	16,800	16,800	8,614		8,186	51.3%	16800	$1400\Mo
3911 Operating Transfer In	-	-					-	#DIV/0!		
3915 Loan Proceeds	294,339		-				-			
3920 Residual Transfer In	-	-					-			
Fund Balance Carryover	-	-	235,457	235,457			235,457		770,648	
Total Revenues - Fund: 101 - General Fund	2,623,377	2,402,579	1,893,040	1,893,040	1,286,403	-	606,637	68.0%	3,223,706	
Expenditures										
Dept: 4110 Commission Expenses										
4110 Wage Expense	28,000	28,583	28,000	28,000	16,917		11,083	60.4%	28,000	
4120 PR Tax Expense	2,142	2,270	2,142	2,142	1,294		848	60.4%	2,142	
4140 Workers Comp Expense	-	-		-			-			
4210 Other Ins Expense	218	111	500	500	197		303	39.4%	500	
4230 Publishing Exp	1,749	4,621	2,000	2,000	11,806 2,830		(830)	141.5%	3,000	
4260 Supply/Material Exp		326	200	200	11		190	5.3%	200	
4270 Travel/Conf Expense	-	-	100	100			100	0.0%	100	
4281 Phone	2,350	2,300	2,400	2,400	1,400		1,000	58.3%	2,400	12 mos @ 200
4290 Other Expense	429	1,000	500	500	20	-	480		500	
Total Dept: 4110 Commission Expenses	34,888	39,210	- 35,842	- 35,842	34,475	-	13,173	96.2%	36,842	
Dept: 4115 Contingency Expense										
4415 Contingency Expense	-	-	112,124	112,124			112,124	0.0%	160,794	Not to exceed 5% of Total Budgeted Expenditures per SDCL 9-21-6.1
Total Dept: 4115 Contingency Expense	-	-	- 112,124	- 112,124	-	-	112,124	0.0%	160,794	
Dept: 4120 Mayoral Expense										
4110 Wage Expense	13,000	15,167	13,000	13,000	7,583		5,417	58.3%	23,000	
4120 PR Tax Expense	995	1,077	995	995	580		415	58.3%	1,760	
4140 Workers Comp Expense	-	-		-			-			
4210 Other Ins Expense	40	20	100	100	20		80	20.0%	100	
4220 Professional Fees									800	Dept. Head Pictures
4260 Supply/Material Exp	-	-	50	50	523		(473)	1045.8%	50	
4270 Travel/Conf Expense	-	120	100	100	112		(12)	112.0%	100	
4281 Phone	600	650	600	600	350		250	58.3%	600	12 mos @ 50
4340 Equipment		178	-	-			-			
4290 Other Expense	429	579	4,600	4,600			4,600		1,500	quarterly mtgs
Total Dept: 4120 Mayoral Expense	15,063	17,791	- 19,445	- 19,445	9,168	-	10,277	47.2%	27,910	
Dept: 4130 Election Expense										
4110 Wage Expense	300	150	600	600	-		600	0.0%	600	4 Workersx150
4120 PR Tax Expense	23	-		-			-	#DIV/0!		
4230 Publishing Exp	881	1,990	200	200	45		155	22.3%	200	
4260 Supply/Material Exp	303	66	100	100	-		100	0.0%	100	
4270 Travel/Conf Expense	-	-	50	50			50	0.0%	50	
4290 Other Expense	-	-	50	50			50	0.0%	50	
Total Dept: 4130 Election Expense	1,507	2,206	- 1,000	- 1,000	45	-	955	4.5%	1,000	
Dept: 4140 Finance Office Expense										
4110 Finance Officer	31,052	53,325	54,383	54,383	31,723		22,660	58.3%	56,574	Finance Officer
4115 Municipal Clerk	36,269	15,746	17,680	17,680	10,367		7,313	58.6%	19,474	Municipal Clerk 1/2 to WWTP
4116 Admin Wages (City Administrator)	29,314	33,737	34,338	34,338	20,030		14,308	58.3%	35,721	1/2 City Admin
4118 Adm Assistant Wages	-	-	-	-			-	#DIV/0!	-	Part Time Position-evaluate In 2022
4120 PR Tax Expense	7,405	7,670	8,140	8,140	4,606		3,534	56.6%	8,550	7.65%

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	---2020---	---2021---	Current Year (2022)						2023 Budget	
	Actual	Actual	Original Budget	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget		Notes
4130 SDRS Expense	5,383	6,137	6,384	6,384	3,727		2,657	58.4%	6,706	6%
4140 Workers Comp Expense	90	428	800	800			800	0.0%	800	
4170 Med Ins Expense	16,459	19,632	18,410	18,410	13,007		5,403	70.7%	22,444	
4210 Other Ins Expense	3,448	3,957	4,000	4,000	3,924		76	98.1%	4,000	
4215 Postage	863	899	700	700	265		435	37.9%	700	
4220 Prof Fees Expense	38,735	50,243	31,490	31,490	29,697		1,793	94.3%	25,140	Audit $20,000;Dues 300; GoDaddy $240; Cathy $4,600
4230 Publishing Exp	2,102	1,426	500	500	369		131	73.8%	500	
4240 Rent Expense	-	-		-			-	#DIV/0!		
4250 Repair/Maint Expense		-	500	500			500	0.0%	500	
4260 Supply/Material Exp	2,579	2,216	3,500	3,500	1,053		2,447	30.1%	3,500	Office Supplies
4261 Auto Expense	157	365	750	750			750	0.0%	200	Fuel
4270 Travel/Conf Expense	266	2,290	5,000	5,000	945		4,055	18.9%	5,000	FO School; Budget Workshop;HR School; Election School; Western Planners Conf.
4281 Phone	1,250	1,750	1,800	1,800	1,000		800	55.6%	1,800	City Admin 12 mos @ 50; FO at $50 per month; Asst FO$50 per month
4290 Other Expense	7,892	5,732	3,250	3,250	1,721		1,529	53.0%	3,250	Remote Dep 1200/CC fees $1800/misc 250
4340 Equip Expense	20,751	3,717	1,800	1,800	3,805		(2,005)	211.4%	1,800	
Total Dept: 4140 Finance Office Expense	**204,016**	**209,269**	**193,425**	**193,425**	**126,240**	**-**	**67,185**	**65.3%**	**196,661**	
Dept: 4141 City Attorney Expense										
4220 Prof Fees Expense	8,378	23,175	20,400	20,400	16,290		4,110	79.9%	25,000	2083x12 months
Total Dept: 4141 City Attorney Expense	**8,378**	**23,175**	**20,400**	**20,400**	**16,290**	**-**	**4,110**	**79.9%**	**25,000**	
Dept: 4192 General Government Buildings										
4210 Other Ins Expense	2,709	3,387	3,500	3,500	3,804		(304)	108.7%	3,500	
4220 Prof Fees Expense	20,404	35,569	18,450	18,450	2,151		16,299	11.7%	18,450	1400x12 Golden West/ 1300 Subscriptions; Seton $350
4250 Repair/Maint Expense	21,680	68,835	10,840	10,840	8,598		2,242	79.3%	4,940	$3840 janitorial; Furance maintenance $1,100;asphalt seal coat parking lot
4260 Supply/Material Exp	777	965	1,000	1,000	728		272	72.8%	1,000	
4280 Utility Expense	7,248	8,411	10,800	10,800	5,716		5,084	52.9%	12,600	BHP $650\mo,MDU $400\mo
4281 Phone	8,950	10,905	9,600	9,600	8,933		667	93.1%	13,440	Bluepeak $1120
4290 Other Expense	2,500	59,162			723		(723)		30,000	$30,000 Sirens
4340 Equip Expense	9,211	2,532	44,775	44,775	315		44,460	0.7%	72,775	A&B $377\month,$40,000 Server,$28,000 generator (grant to reimburse)
Total Dept: 4192 General Government Bldgs	**73,479**	**189,766**	**98,965**	**98,965**	**30,968**	**-**	**67,997**	**31.3%**	**156,705**	
Dept: 4196 City Engineer Expense										
4220 Prof Fees Expense	7,732	27,624	20,000	20,000	19,093		907	95.5%	25,000	
Total Dept: 4196 City Engineer Expense	**7,732**	**27,624**	**20,000**	**20,000**	**19,093**	**-**	**907**	**95.5%**	**25,000**	
Dept: 4210 Law Enforcement Expense										
4110 Law Enforcement Salary Expense	58,354	62,772	64,336	64,336	37,529		26,807	58.3%	66,927 127,816	Chief 3 Grant Patrolman
4115 Law Enforcement Wage Expense	145,797	272,595	272,264	272,264	197,102		75,162	72.4%	159,019	4 Patrolman +Administrative Assistant
4117 Overtime Wages-Grant	5,230	1,650	21,133	21,133	845		20,288	4.0%	21,133	(2) Grant
4118 Law Enforcement Part-time Wages	18,707	10,271	25,105	25,105	2,660		22,445	10.6%	25,105	$17,160\Rally Wages and Non Grant OT $7,000
4120 PR Tax Expense	16,948	26,024	29,610	29,610	17,924		11,686	60.5%	8,842 21,953	7.65%
4130 SDRS Expense	16,617	26,367	28,187	28,187	18,225		9,962	64.7%	9,246 20,153	8%

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	—2020—	—2021—	—Current Year (2022)—						—2023 Budget—	
	Actual	Actual	Original Budget	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget		Notes
4140 Workers Comp Expense	7,009	5,899	10,420	10,420			10,420	0.0%	10,420	
4170 Med Ins Expense	44,559	60,226	78,067	78,067	47,642		30,425	61.0%	29,993 56,400	Medical 8 Dental X 8
4210 Other Ins Expense	11,657	13,006	23,000	23,000	17,433		5,567	75.8%	23,000	vehicle
4215 Postage	730	94	300	300	153		147	51.1%	400	
4220 Prof Fees Expense	16,732	7,098	21,925	21,925	14,694		7,231	67.0%	22,140	Axon $1700/mo and $1,740 Golden West
4230 Publishing Exp		-	-	-			-	#DIV/0!		
4250 Repair/Maint Exp	1,818	33,699	15,000	15,000	9,050		5,950		15,000	vehicle repairs
4260 Supply/Material Exp	3,387	2,396	2,000	2,000	1,476		524	73.8%	3,500	
4261 Auto Expense	13,289	79,960	15,000	15,000	19,810		(4,810)	132.1%	36,000	1200x12 Gas
4270 Travel/Conf Expense	65	1,925	2,000	2,000	661		1,339		2,000	2000
4273 Training Expense	2,727	1,731	4,000	4,000	1,060		2,940	26.5%	4,000	Bullets\Training
4280 Utility Expense	2,110	2,354	2,500	2,500	1,331		1,169			
4281 Phone	2,400	3,850	4,200	4,200	2,900		1,300	69.0%	7,158	7 Officers 546.53/mo + Admin (50)
4282 Dispatch Expense	27,164	25,736	51,942	51,942	36,236		15,706	69.8%	32,000	$32,000 dipatch =$2,666.67/mo
4285 Uniform Expense	4,347	6,379	5,600	5,600	5,600		-	100.0%	6,400	7X800
4290 Other Expense	1,984	8,732	6,000	6,000	700		5,300	11.7%	8,440	$6,000 Undesignated replacements, $1,000 PD Picnick, $1,440 Gym Membership 7 Officers $20/moX12mos
4340 Equip Expense	113,773	94,493	85,000	85,000	70,421		14,579	82.8%	45,000	Equip for car $20,000; $2891 SRO wrap for vehicle, $22109 misc?
New Police Vehicles									69,166	Dodge Durango $37,715,
Total Dept: 4210 Law Enforcement Expense	515,403	747,255	767,589	767,589	503,449	-	264,140	65.6%	831,212	
Dept: 4220 Fire Department Expense										
4290 Other Expense	30256.97	32764.04	35,257	35257	32925.48		2,332		35257	$2000 Black Hawk; $2000 Piedmont & $31,257 Rapid City
Total Dept: 4220 Fire Department Expense	30,257	32,764	35,257	35,257	32,925		2,332		35,257	
Dept: 4232 Proactive Inspection Admin										
4232 Building Inspection Expense	16,263	10,568	15,000	15,000	4,795		10,205	32.0%	7,500	
4290 Other Expense	370	319	500	500	354	-	146	70.8%	500	Locates and Notifications
4292 Inspections/Site/Plats	-	-		-		-	-	#DIV/0!		
Total Dept: 4232 Proactive Inspection Expense	16,632	10,887	15,500	15,500	5,149	-	10,351	33.2%	8,000	
Dept: 4300 Capital Improvements										
4300 Capital Expense	-	-	-	-	-		-	#DIV/0!		
Total Dept: 4300 Capital Improvements Exp	-	-	-	-	-	-	-	#DIV/0!	-	
Dept: 4310 Street Expense										
4115 Streets Wage Expense	56,735	83,933	145,034	145,034	80,565		64,469	55.5%	150,656	
4120 PR Tax Expense	4,259	6,212	11,095	11,095	5,844		5,251	52.7%	11,525	7.65%
4130 SDRS Expense	3,377	5,036	5,967	5,967	4,471		1,496	74.9%	6,248	6%
4140 Work Comp Insurance	3,168	4,219	2,000	2,000	-		2,000		2,000	
4170 Med Ins Expense	11,611	19,526	27,615	27,615	16,347		11,268	59.2%	38,809	Medical & Dental
4210 Other Ins Expense	4,836	9,379	5,000	5,000	11,817		(6,817)	236.3%	12,000	
4220 Prof Fees Expense	901	19,150	10,000	10,000	4,066		5,935	40.7%	26,000	USGS $26,000
4230 Publishing Exp	28	141	300	300			300		300	Bid Publishing

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	—2020— Actual	—2021— Actual		Original Budget		Amended Budget	Current Year (2022) Acutal Thru July	Estimated Total	Remaining Budget	% to Budget	2023 Budget	Notes
4250 Repair/Maint Expense	264,110	17,563		480,000		480,000	243,383		236,617	50.7%	480,000	$400,000 toward Siouxland grant/repairs, $50,000 for road maint., $30,000 emergency street repairs
4251 Street Snow Removal	1,965	-		11,000		11,000	2,260		8,740	20.5%	30,000	$5500 walk behind sidewalk plow, $3500 Heineke plow cutting edges, $2000 small plow cutting edges, curb guards, $12000 plow for F250, $7000 salt & sand
4252 Street Drainage Expense				-		-			-	#DIV/0!	-	
4253 Landscape & Mowing Expense	1,170	1,465		2,800		2,800	1,732		1,068	61.9%	6,000	Weed spray $2,500, $2500 mowers, $1,000 Mosquito Grant
4255 Street Lights and Repair	648	1,823		4,200		4,200	430		3,770	10.2%	$15,000	sturgis rd poles, candlestick poles and lights
4260 Supply/Material Exp	7,113	11,423		30,000		30,000	9,115		20,885	30.4%	44,500	$15,000 Misc, Clothing $2,500,$7,000 Sand, $10,000 diesel, $10,000 tools
4261 Auto Expense	8,050	25,286		12,100		12,100	15,236		(3,136)	125.9%	15,500	Vehicle Maint.
4280 Utility Expense	14,803	13,849		19,000		19,000	12,425		6,575	65.4%	21,000	Est $1500/Month + $3,000 heat
4281 Phone	350	700		1,200		1,200	900		300	75.0%	1,800	$50x12 month (3) people
4290 Other Expense	833	1,622		10,000		10,000	4,591		5,409		15,000	Emergency equip repair
4340 Equip Expense	2,183	37,503		113,000		113,000	69,481		43,519	61.5%	250,000	250,000 Elgin Pelican street sweeper
4722 Snow Plow Debt Service	49,771	107,088		-		-	-		-	#DIV/0!	-	
Total Dept: 4310 Street Expense	435,910	365,916	-	890,311	-	890,311	482,663	-	407,648	54.2%	1,126,338	
Dept: 4320 Sanitation & Code Enforcement												
4115 Wage Expense	1,465	6,135		16,952		16,952			16,952		16,952	
4120 PR Tax Expense	87	440		1,297		1,297			1,297		1,297	7.65%
4130 SDRS Expense	64	368							-			
4215 Postage	527	463		1,500		1,500	1,090		410	72.7%	1,500	Garbage Magnets
4220 Prof Fees	15											
4250 Repair/Maint Expense	23	8,518		15,000		15,000	7,285		7,715		15,000	Tires & Servicing
4260 Supply/Material Exp	250	2,211		15,000		15,000	1,936		13,064	12.9%	48,000	$20,000 Fuel Oil Hydralic, $28,000 roll off boxes
4273 Training Expense		749		750		750	-		750	0.0%	7,000	$7000 training
4281 Phone				600		600	50		550	8.3%		
4290 Other Expense		225		25,000		25,000	95		24,905		25,000	Emergency repairs
4323 Solid Waste Collection	168,365	54,881		70,000		70,000	34,307		35,693		70,000	Annual Tipping Fees
4326 C E Abatement Exp	30	-				-			-	#DIV/0!	-	
4340 Equip Expense	531,513	162,928		-		-	152		(152)		12,000	cameras 12,000
Total Dept: 4320 Code Enf & Sanitation Exp	170,826	73,991	-	146,099	-	146,099	44,914	-	101,185	30.7%	196,749	
Dept: 4410 Animal Control												
4335 Humane Society	-	66		250		250	-	-	250	0.0%	1,000	
Total Dept: 4410 Animal Control Dept Exp	-	66	-	250	-	250	-	-	250	0.0%	1,000	
Dept: 4520 Parks and Recreation												
4210 Other Ins Expense	421	548		500		500	450		50	90.0%	500	
4250 Repair/Maint Expense	1,995	2,338		2,300		2,300	1,149		1,152	49.9%	10,000	General Maint.
4253 Landscape & Mowing Expense		-		600		600	-		600	0.0%	600	$300/winterize

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	---2020---	---2021---					---Current Year (2022)---				--- 2023 Budget ---	
	Actual	Actual		Original Budget		Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget		Notes
4260 Supply/Material Exp	2,456	3,113		8,500		8,500	2,802		5,698	33.0%	8,500	Summerfest $1500; $7,000 Misc.
4280 Utility Expense	924	1,510		600		600	366		234	61.0%	600	BHP $50 month
4300 Capital Improvement									-	#DIV/0!	350,000	Park project $350,000 (splash pad)
4290 Misc	12,335	9		5,800		5,800	5,083		717	87.6%	5,800	5800 Johnson Tree
Total Dept: 4520 Parks and Recreation Exp	5,796	7,509	-	12,500	-	12,500	4,767	-	8,450	38.1%	376,000	
Dept: 4650 Economic Development												
4290 Other Expense	419	65		-		-	-		-			
Total Dept: 4650 Economic Development	419	65		-		-	-	-	-	-	-	
Dept: 4652 P & Z Expense												
4110 Wage Expense	2,025	4,725		9,000		9,000	3,000		6,000	33.3%	9,000	5 Comm x 150 per month;
4120 PR Tax Expense	155	361		689		689	230		459	33.3%	689	
4210 Other Ins Expense	58	(19)		200		200	117		83	58.6%	200	
4215 Postage	-	7		250		250	667		(417)		600	
4220 Prof Fees Expense	650	11,470		10,000		10,000	2,574		7,426	25.7%	5,000	misc
4230 Publishing Exp	1,470	1,700		1,500		1,500	2,388		(888)	159.2%	3,000	
4260 Supply/Material Exp	33	207		250		250	345		(95)	137.8%	250	
4270 Travel/Conf Expense							105		(105)		-	
4290 Other Expense	429	1,954		-		-	426	-	(426)	#DIV/0!	500	Misc
Total Dept: 4652 P & Z Expense	4,820	20,405	-	21,889	-	21,889	9,853	-	12,036	45.0%	19,239	
Dept: 4800 Debt Service												
4420 Debt Service Exp.	2,041	297,347		-		-	-				-	
4720 Debt Srv Municipal Bldg	59,110	63,852		18,913		18,913	-		18,913	0.0%		
4720 Feightliner Streets												
Total Dept: 4800 Debt Service Expense	61,151	361,199	-	18,913	-	18,913	-	-	18,913	0.0%	-	
4900 Miscellaneous Other Expense	24,406								-	#DIV/0!		
4990 Liquor	-	70,900		30,900		30,900	31,325		(425)			State Portion Malt Bev incl 1
5110 Transfer Out	-	-				-		-	-	#DIV/0!		
Total	24,406	70,900	-	30,900	-	30,900	31,325	-	(425)	101.4%	-	
Total Expenditures - Fund 101 - General Fund	1,610,682	2,199,998	-	2,440,409	-	2,440,409	1,351,324	-	1,101,608	55.4%	3,223,706	
	1,012,696	202,581		(547,369)		(547,369)	(64,921)		(494,971)		(0)	

Current Cash-July 2021	$	1,680,309
Estimated Cash Receipts through year end	$	649,531
Estimated cash Expenditures through year end	$	709,461
Reserves	$	(750,000)
Cash Flow for 1 month	$	177,365 One Month Exp. -January's exp.

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	—2020—	—2021—	Current Year (2022)						2023 Budget		
	Actual	Actual	Original Budget	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget		Notes	
										Cash Available to Budget 2022	$ 1,047,744 Should only use for non recurring expenditures
Fund: 211 - BBB Sales Tax Fund											
Revenues											
Dept: 0000											
3132 Bed & Booze Tax	20,614	56,641	27,608	27,608	32,517	-	(4,909)	117.8%	24,378		
3349 State Grants		293	-				-		-		
3670 Contibutions and Donations			-				-		-		
3911 Operating Transfer In	-	-	-	-		-	-	#DIV/0!	-		
Fund Balance Carryover	-		-	-			-				
Toal Dept: 0000 Revenues	20,614	56,934	27,608	27,608	32,517	-	(4,909)	117.8%	24,378		
Dept: 3900 Grant Funds											
3913 Debt Reserve Income	-	-		-		-	-	#DIV/0!			
Total Dept: 3900 Grant Funds Revenues	-	-	-	-	-	-	-	#DIV/0!	-		
Total Revenues - Fund: 211 - BBB Sales Tax Fund	20,614	56,934	27,608	27,608	32,517	-	(4,909)	117.8%	24,378		
Expenditures											
Dept: 4650 Economic Development Exp											
4116 Wage Expense	29,313	16,868	17,169	17,169	10,015		7,154	58.3%	17,861	25% City Admin	
4120 PR Tax Expense	2,172	1,228	1,313	1,313	757		556	57.7%	1,366		
4130 SDRS Expense	1,759	1,012	1,030	1,030	601		429	58.3%	1,072		Needs to be "0"
4170 Med Ins Exp	4,621	2,661	2,301	2,301	1,447		854	62.9%	2,499		
4270 Travel/Conf Expense	-	-	1,000	1,000		-	1,000	0.0%	1,580		
4290 Other Expense	600	500	3,938	3,938	-	-	3,938	0.0%			
Total Dept: 4650 Economic Development Exp	38,466	22,269	26,751	26,751	12,820	-	13,931	47.9%	24,378		
Dept: 5100 Interfund Transfer											
5110 Transfer Out	-	-	-	-			-	#DIV/0!	-		
Total Dept: 5100 Interfund Transfer	-	-	-	-	-	-	-	#DIV/0!	-		

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	—2020—	—2021—	Current Year (2022)						2023 Budget	
	Actual	Actual	Original Budget	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget		Notes
Total Expenditures - Fund: 211 - BBB Sales Tax Fund	38,466	22,269	26,751	26,751	12,820	-	13,931	47.9%	24,378	
	(17,852)	34,665	857						(0)	
Fund: 302 - USDA/TIF #1 Fund										
Revenues										
Dept: 0000										
3110 TIF Tax Revenue	495,203	598,227	500,000	500,000	345,826		154,174	69.2%	500,000	
3610 Interest Revenue	792	1,262	200	200	571		(371)	285.7%	600	
3911 Debt Service Transfer In	37,500	-	-	-	-		-	#DIV/0!	-	
Total Dept: 0000 Revenues	533,495	599,489	500,200	500,200	346,397	-	153,803	69.3%	500,600	
Total Revenues - Fund: 302 - USDA/TIF #1 Fund	533,495	599,489	500,200	500,200	346,397	-	153,803	69.3%	500,600	
Expenditures										
Dept: 4700 Swr Debt Service										
4420 Debt Service	296,800	296,800	500,200	500,200	148,400		351,800	29.7%	500,600	
Total Dept: 4700 Swr Debt Service Expense	296,800	296,800	500,200	500,200	148,400	-	351,800	29.7%	500,600	

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	—2020— Actual	—2021— Actual	Current Year (2022) Original Budget	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget	2023 Budget	Notes
Total Expenditures - Fund: 302 - USDA/TIF #1 Fund	296,800	296,800	500,200	500,200	148,400	-	351,800	29.7%	500,600	
Fund: 604 - Sanitary Sewer Fund	236,695	302,689								
Revenues										
Dept: 0000										
3211 Sewer Tap Fees	225,000	25,500	4,500	4,500	15,000		(10,500)	333.3%	4,500	
3610 Interest Revenue	162	162	-	-	95		(95)	#DIV/0!	-	
3625 Misc Revenue		-	-	-			-	#DIV/0!	-	
3630 Sewer Late Fees	5,295	5,989	2,500	2,500	7,945		(5,445)	317.8%	10,000	$15/late fee
3631 NSF Fees		-	-	-	90		(90)	#DIV/0!	-	
3644 Storm Sewer Maintenance Assmts		-	-	-			-	#DIV/0!	-	
3810 Swr Residential Charge	389,693	392,520	369,000	369,000	233,500		135,500	63.3%	383,616	888 Res @ 36\Month
3820 Swr Commercial Revenue	39,345	46,172	52,800	52,800	26,913		25,887	51.0%	52,800	4400 month avg
3830 Swr Pine Hills Revenue	49,680	49,680	49,680	49,680	28,980		20,700	58.3%	49,680	4140 month
3840 Swr Stagebarn San Dist Rev	70,317	70,902	70,800	70,800	45,332		25,468	64.0%	77,711	6475.95/month
3850 Swr Maintenance Charge	54,528	55,302	46,116	46,116	32,709		13,407	70.9%	47,952	$4.50 each - Commission needs to approve annually - 888 Customers
3860 Swr Debt Reserve Fee	31,357	31,736	31,200	31,200	18,737		12,463	60.1%	31,200	$2.20 each - required by
CWSRF Surcharge Fee	106,819	108,154	97,360	97,360	63,821		33,540	65.6%	97,360	1027x7.90
3880 Other Revenue	12,113	733	100	100	113		(13)	113.4%	100	Misc
3349 DENR Grant		-	-				-	#DIV/0!	-	
Fund Balance Carryover		-	-		-		-	#DIV/0!	221,044	
Total Dept: 0000 Revenues	984,310	786,850	724,056	724,056	473,235	-	250,821	65.4%	975,963	
Dept: 3600 Swr Misc Revenue										
3620 Copies/Fax/Notary Revenue	-	-		-		-	-	0.0%		
3630 Sewer Late Fees	-	-		-		-	-	0.0%		
Tota Dept: 3600 Swr Misc Revenue	-	-	-	-		-	-	0.0%	-	
Dept: 3800 Loan Funds										
3810 Swr Residential Charge	-	-		-		-	-	0.0%		
3820 Swr Commercial Revenue	-	-		-		-	-	0.0%		
3830 Swr Pine Hills Revenue	-	-		-		-	-	0.0%		
3840 Swr Stagebarn San Dist Rev	-	-		-		-	-	0.0%		
Total Dept: 3800 Loan Funds Revenues	-	-	-	-		-	-	0.0%	-	
Dept: 3830 Swr Special Fees										
3810 Swr Residential Charge	-	-		-		-	-	0.0%		
3820 Swr Commercial Revenue	-	-		-		-	-	0.0%		
Total Dept: 0000 Revenues	-	-	-	-		-	-	0.0%		
Total Revenues - Fund: 604 - Sanitary Sewer Fund	984,310	786,850	724,056	724,056	473,235	-	250,821	65.4%	975,963	
Expenditures										
Dept: 4000 General Expense										
4110 Sewer Salary Expense	53,495	56,170	66,170	66,170	38,599		27,571	58.3%	67,570	WWTP Super
4113 Sewer City Admin Wage		16,868	17,169	17,169	10,015				17,861	25% Lisa's Salary
4115 Sewer Wage Expense	12,632	29,831	47,840	47,840	20,675		27,165	43.2%	41,113	
4116 Sewer Clerk Wage Expense	16,473	15,746	17,680	17,680	10,367		7,313	0.0%	19,474	1\2 Assistant Finance
4120 PR Tax Expense	5,786	5,023	8,668	8,668	5,580		3,088	64.4%	11,170	
4130 SDRS Expense	4,585	4,223	6,798	6,798	4,779		2,019	70.3%	8,761	
4140 Workers Comp Expense	3,490	1,834	2,000	2,000			2,000	0.0%	2,000	
4170 Med Ins Expense	21,186	18,864	29,578	29,578	20,867		8,711	70.5%	40,273	

CITY OF SUMMERSET
BUDGET WORKSHEET - 2023

	---2020--- Actual	---2021--- Actual	Original Budget (Current Year (2022))	Amended Budget	Acutal Thru July	Estimated Total	Remaining Budget	% to Budget	---- 2023 Budget ----	Notes
4210 Other Ins Expense	7,887	5,506	8,000	8,000	10,608		(2,608)	132.6%	10,000	
4213 Collection & Filing Fees	30	-	500	500			500	0.0%	500	
4215 Postage	4,310	2,771	4,500	4,500	2,508		1,992	55.7%	4,500	4250 billing\$250 special
4220 Prof Fees Expense	92,150	5,388	4,000	4,000	266,748		(262,748)	6668.7%	4,650	SDRWS $650; Service
4230 Publishing Exp		-		-	43		(43)	#DIV/0!		
4250 Repair/Maint Expense	186,709	136,634	45,000	45,000	56,552		(11,552)	125.7%	94,500	1/5 Sewer Camera & Clean $25,000,generator servicing $2000, Digester Valve Replacement $10,000,HVAC Maint $1500.00, Softner & RO Maint $1,500, Service Agreements $4000, Door Handles Plant $500, De-foamer $20,000, Road Maint
4260 Supply/Material Exp	6,664	7,784	15,000	15,000	(458)		15,458	-3.1%	15,000	Runnings;Knechts;Office Depot;Lowes; $750 drone
4261 Auto Expense	1,137	2,787	5,000	5,000	111		4,889	2.2%	5,000	Fuel
4262 Testing Expense	4,911	1,839	3,000	3,000	1,436		1,564	47.9%	3,000	Midco Testing
4263 Chemicals and Laboratory Supplies	26,621	9,828	15,000	5,000	5,790		9,210	38.6%	5,000	Lab Equipment
4264 Permits/Penalties	1,500	1,600	3,000	3,000	-		3,000	0.0%	3,000	
4270 Travel/Conf Expense	2,216	-	1,000	1,000	75		925	7.5%	1,000	
4280 Utility Expense	50,639	49,023	50,000	50,000	38,670		11,330	77.3%	72,000	MDU 1000x12\BHP 5000x12
4281 Phone	1,201	1,100	3,600	3,600	600		3,000	16.7%	4,200	Midco, Stipend 1,200
4290 Other Expense	430	27,029	1,000	1,000	2,483		(1,483)	248.3%	1,000	$500/Employee Uniform
4300 Capital Expense	261,164	-	40,000	40,000	833		39,167	2.1%	410,000	Garage $50,000, Telehandler $150,000, Purchase Land $200,000, Basket For Summerset Lift Station $10,000
4310 Capital Improvements Reed Beds		-		-			-	#DIV/0!		
4340 Equip Expense	3,206	65,566	47,000	47,000	10,585		36,415	22.5%	30,000	Spare Pump $10,000, Spare Blower motor $10,000, Spare Blower $10,000
4855 Reed Bed Proj										
Dept: 4000 General Expense	768,421	465,414	441,503	431,503	507,464	-	(73,115)	114.9%	871,572	
Dept: 4700 Swr Debt Service										
4710 Reed Bed SRF	99,903				48,106	-	(48,106)	#DIV/0!		
4712 CWSRF-Water Project		74,054	41,934	41,934	1,845		40,089	4.4%	99,903	CWSRF 24975.75/quarter
Total Dept: 4700 Swr Debt Service Expense	99,903	74,054	41,934	41,934	49,952	-	(8,018)	119.1%	99,903	
Dept: 5100 Interfund Transfer										Transfer only what is needed to pay USDA Bonds
5110 Transfer Out	37,500	50,000	40,000	40,000			40,000	0.0%		
Total Dept: 5100 Interfund Transfer	37,500	50,000	40,000	40,000	-	-	40,000	0.0%	-	
Total Expenditures - Fund: 604 - Sanitary Sewer Fund	905,824	589,468	523,437	513,437	557,415	-	(41,132)	106.5%	971,475	
	78,486	197,382	200,619	210,619	(84,181)	-	291,954		4,489	
TOTAL REVENUES	4,161,796	3,845,852	3,144,904	3,144,904			1,006,352	0.0%	4,724,648	
TOTAL EXPENSES	(2,851,771)	(3,108,535)	(3,490,797)	(3,480,797)			(1,426,206)	0.0%	(4,720,159)	
	1,310,025	737,317	(345,893)	(335,893)			(419,855)		4,489	
Grand Total - All Funds (Revenue less Expenses)	-	-	-	-		#REF!	(419,855)		4,489	