

CITY OF FLANDREAU ELECTED AND APPOINTED OFFICIALS

Mayor:

Dan Sutton-Term expires in 2028

Council Members:

Curt Ahlers-Ward 2; Term expires in 2026

Brad Bjerke-Ward 3; Term expires in 2028

Mark Ekern-Ward 1; Term expires in 2028

Mike Fargen-Ward 2; Term expires in 2028

Karen Tufty-Ward 1; Term expires in 2026

Tim Yeaton-Ward 3; Term expires in 2026

CITY ADMINISTRATOR

Cohl Turnquist, City Administrator

DEPARTMENT HEADS

Lori Kneebone, Finance Officer

Zachary Weber, Chief of Police

Don Peters, Fire Chief

Tom Bacon, Electric Superintendent

Tanner Harris, Public Works Superintendent

APPOINTED OFFICIALS

Corey Bruning, City Attorney

BOARDS, COMMISSIONS AND COMMITTEES

2025

AIRPORT BOARD

Ben Waxdahl (2022)
Brad Bjerke, Council Liaison (2012)

Nathan Kinner (2022)
Mike Smith (2012)

FLANDREAU HOUSING AUTHORITY

Eugene Odenbrett (1999)
Don Whitman (2019)
Jason Unger (2023)

Donald Duncan (1999)
Carrie Sanderson (2023)

FLANDREAU DAM REVITALIZATION COMMITTEE

Scott Ramsdell (2024)
Dean Elverud (2024)
Roger Janssen (2024)
Francis Wakeman (2024)

Don Peters (2024)
Mark Ekern, Council Liaison (2024)
Karen Tufty, Council Liaison (2024)
Mayor Dan Sutton, Council Liaison (2024)

PLANNING COMMISSION

Brian Bergjord (2012), Chair
Danny Rose (2004)
David Lillibridge (2018)

Bart Sample (2022)
Mike Witte (2021)

RESOURCE CENTER BOARD

Tom Stenger (School)
Cynthia Sheppard (School)
Gwen Gullickson (School)
Jessica Lewis (City)
Amanda Ehrichs (City)
Dan Sutton (Council Liaison-2010)

Carla Bruning (County)
Jenny LeBrun (County)
Laura Hagedorn (County)

PARK BOARD

Jan Zephier (2011)
Norene Doyle (2000)
Donald Ulwelling (2000)

Brian Relf (2000)
Deb Feske (2000)
Kelly Ross

CEMETERY BOARD/COMMITTEE

Working on Reestablishing

Transmittal Letter:

Dear Flandreau City Council Members:

As we approach the end of fiscal year 2024, it is once again time to develop our annual budget for fiscal year 2025. The City of Flandreau budget is a working document. It requires persistent monitoring, adjustment, and updating. The annual budget is a reflection of the City Council's priorities and establishes the guidelines for staff to provide services and pursue progress within the Flandreau community. The City of Flandreau experienced significant progress in fiscal year 2024 including the completion of the Fire Station project, updates to recreational equipment, commencement of infrastructure upgrades, and setting the stage for long-term development. The proposed 2025 budget continues to pursue each unique City Council priority and seeks to expend revenues in the most responsible and cost-effective method possible. The City of Flandreau, like all South Dakota communities, continues to face challenges; the challenges of labor shortages, inflation, and extended lead times. Each of the before mentioned challenges has required staff to utilize quick thinking, innovation, and new strategies. Administration will continue to monitor all challenges to the City and ensure that the City Council is in a position to act accordingly. Looking towards fiscal year 2025, the proposed budget contains several projects that the City Council has set into motion. The 2025 Budget contains funding for the procurement of land near the Flandreau Municipal Airport, the purchase of much-needed Public Works equipment, the demolition of the Duncan Elevator, and several other large investments. In addition to these large capital projects, the 2025 Budget also includes small increases to operational expenses. Overall, the proposed 2025 Budget continues to pursue the long-term goals of the City Council, while also ensuring that capital and operational expenses remain in line with current revenue sources.

With the introduction of the proposed budget, I owe a debt of gratitude to each individual who is essential to its development, examination, approval, and implementation. I would especially like to thank Finance Officer Lori Kneebone for her dedication and careful consideration in both the drafting of the proposed budget, but also her monitoring and adjustment throughout the year. Mayor Dan Sutton and each City Council member also deserves recognition for their commitment to the crafting, inspection, and adoption of the annual budget. Lastly, I would also like to thank each City Department Head for their willingness to work with Administration to develop a budget that serves the needs of the community and ensures that every municipal dollar has the largest impact possible. I look forward to another year serving as your City Administrator and I am optimistic about the vision that the proposed 2025 Budget establishes for our community.

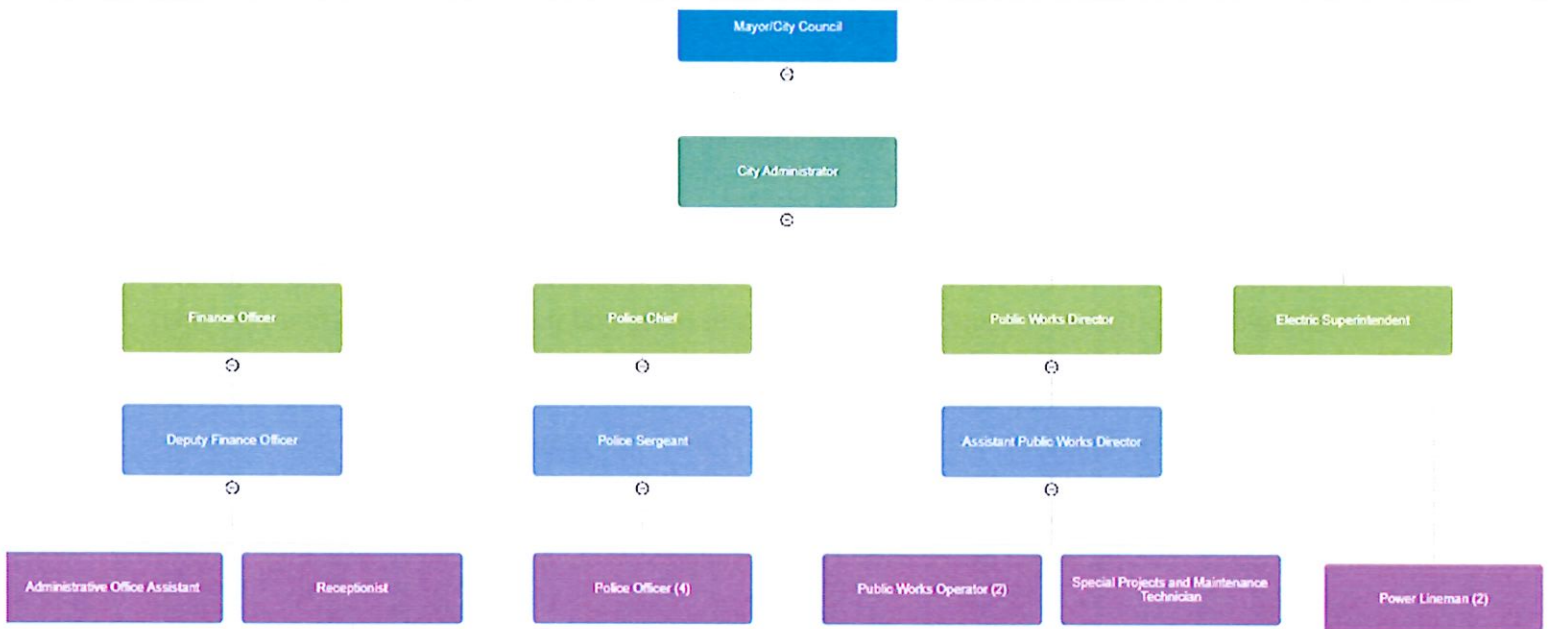
Sincerely,

Cohl Turnquist
City Administrator

Personnel

The City of Flandreau has experienced significant turnover in the last three years. Within the beforementioned period, the City has seen retirement of the City Administrator, Finance Officer, Public Works Director, and Electric Superintendent. Since that time, the City has seen the recruitment and development of staff within those high-level positions. In 2024, the City did make staffing changes within the Police Department and Finance Office with the reclassification of the Police Secretary position. The City Council reclassified that position to create the Administrative Office Assistant position. The Administrative Office Assistant spends 75% of her time within the Finance Department of the City and assists the Flandreau Police Department with administrative and secretarial tasks. Overall, the reclassification of that position has maximized the value of the Administrative Office Assistant position. Administration continues to monitor the organizational structure of the City of Flandreau to deliver the most efficient and effective use of staff time.

City of Flandreau Full-Time Organizational Chart



2024 YEAR END ESTIMATE

GENERAL FUND

FUND/DEPT	REVENUE - GENERAL FUND	EXPENDITURES - GENERAL FUND
101-01 General Government	\$ 1,796,158.00	\$ 222,374.00
101-02 Police Department	\$ 4,200.00	\$ 722,359.00
101-03 Fire Department	\$ 108,011.34	\$ 156,095.00
101-04 Street Department	\$ 94,700.00	\$ 356,754.27
101-06 Animal Control	\$ 650.00	\$ 1,375.00
101-07 Aquatic Center	\$ 42,726.00	\$ 147,490.00
101-08 Parks Department	\$ 82,100.00	\$ 233,289.50
101-09 Armory	\$ 11,500.00	\$ 21,018.00
101-10 Community Center	\$ 5,100.00	\$ 16,343.00
101-12 Cemetery	\$ 5,965.15	\$ 26,161.00
101-13 Civil Defense	\$ -	\$ 9,450.88
101-18 Community Partnerships	\$ -	\$ 166,621.58
101-21 Council	\$ -	\$ 28,958.00
101-22 Mayor	\$ -	\$ 6,962.00
101-23 Summer Rec	\$ 7,189.76	\$ 12,370.00
101-40 Debt Service	\$ -	\$ 46,234.45
606-11 Airport	\$ 87,739.18	\$ 78,629.95
728 Park Board	\$ -	\$ -
710 Housing Authority	\$ -	\$ -
Appropriation from Reserve	\$ -	\$ -
TRANSFER FROM CONTINGENCY	\$ 25,000.00	
TOTAL GENERAL FUND	\$ 2,271,039.43	\$ 2,252,485.63
		\$ 18,553.80 SURPLUS (if Any)

BED, BOARD AND BOOZE (3rd Penny)

FUND/DEPT	REVENUE - 3RD PENNY	EXPENDITURES - 3RD PENNY
211 Bed, Board and Booze (3rd Penny)	\$ 32,000.00	\$ 36,000.00
TOTAL 3RD PENNY	\$ 32,000.00	\$ 36,000.00
		(4,000.00) SURPLUS (If Any)

TIF FUNDS

FUND/DEPT	REVENUE - TIF FUND	EXPENDITURES - TIF FUND
Various TIFs 702, 704, 705, 707, 708	\$ 96,696.58	\$ 56,455.58
TOTAL TIF FUNDS	\$ 96,696.58	\$ 56,455.58
		40,241.00 SURPLUS (If Any)

ENTERPRISE FUNDS

FUND/DEPT	REVENUE - WATER FUND	EXPENDITURES - WATER FUND
602-31 Water T/D	789,170.00 \$	562,228.00
602-32 Water Admin	222.55 \$	164,426.00
602-40 Water Debt Service	- \$	142,934.11
	789,392.55 \$	869,588.11
		(80,195.56) SURPLUS (if Any)

FUND/DEPT	REVENUE - ELECTRIC FUND	EXPENDITURES - ELECTRIC FUND
603-30 Electric Production	- \$	1,600,000.00
603-31 Electric T/D	3,074,968.00 \$	662,630.00
603-32 Electric Admin	114.07 \$	304,530.00
603-40 Electric Debt Service	- \$	290,137.50
	3,075,082.07 \$	2,857,297.50
		217,784.57 SURPLUS (if Any)

FUND/DEPT	REVENUE - SEWER FUND	EXPENDITURES - SEWER FUND
604-31 Sewer T/D	683,050.00 \$	311,379.92
604-32 Sewer Admin	- \$	130,707.00
604-40 Water Debt Service	- \$	158,928.01
	683,050.00 \$	601,014.93
		82,035.07 SURPLUS (if Any)

FUND/DEPT	REVENUE - SOLID WASTE FUND	EXPENDITURES - SOLID WASTE FUND
612-05 Solid Waste	218,805.00 \$	182,368.81
	218,805.00 \$	182,368.81
		36,436.19 SURPLUS (if Any)

TOTAL ENTERPRISE FUNDS		
	4,766,329.62 \$	4,510,269.35
		256,060.27 SURPLUS (if Any)

TOTAL OF ALL FUNDS

	REVENUE - ALL FUNDS	EXPENDITURES - ALL FUNDS
General Fund	\$ 2,271,039.43	\$ 2,252,485.63
BBB (3rd Penny)	\$ 32,000.00	\$ 36,000.00
Aquatic Center Bond TIFs	\$ -	\$ -
Capital Project Fund	\$ 96,696.58	\$ 56,455.58
Enterprise Funds	\$ -	\$ -
	\$ 4,766,329.62	\$ 4,510,269.35
	\$ 7,166,065.63	\$ 6,855,210.56
		\$ 310,855.07
		SURPLUS (if Any)

CONTINGENCY TRANSFER \$ 25,000.00

2025 BUDGET

GENERAL FUND

FUND/DEPT	REVENUE - GENERAL FUND	EXPENDITURES - GENERAL FUND	SURPLUS (If Any)
101-01 General Gov't & Financial Admin	\$ 1,821,600.00	\$ 305,200.00	
101-02 Police Department	\$ 10,200.00	\$ 762,276.00	
101-03 Fire Department	\$ 305,310.00	\$ 227,070.00	
101-04 Street Department	\$ 256,700.00	\$ 496,965.00	
101-06 Animal Control	\$ 650.00	\$ 775.00	
101-07 Aquatic Center	\$ 43,700.00	\$ 148,600.00	
101-08 Parks Department	\$ 15,350.00	\$ 158,405.00	
101-09 Armory	\$ 11,500.00	\$ 21,600.00	
101-10 Community Center	\$ 5,000.00	\$ 17,800.00	
101-12 Cemetary	\$ 5,950.00	\$ 26,675.00	
101-13 Civil Defense	\$ -	\$ 2,400.00	
101-18 Community Partnerships	\$ 15,000.00	\$ 159,250.00	
101-21 Council	\$ -	\$ 31,985.00	
101-22 Mayor	\$ -	\$ 7,715.00	
101-23 Summer Rec	\$ 7,000.00	\$ 13,035.00	
101-40 Debt Service	\$ -	\$ 110,962.68	
606-11 Airport	\$ 1,133,975.00	\$ 1,130,052.00	
710 Housing Authority	\$ -	\$ -	
728 Park Board	\$ -	\$ -	
TOTAL GENERAL FUND	\$ 3,631,935.00	\$ 3,620,765.68	11,169.32
			SURPLUS (If Any)
CONTINGENCY APPROPRIATION FROM RESERVE	\$ 25,000.00		

BED, BOARD AND BOOZE (3rd Penny)

FUND/DEPT	REVENUE - 3RD PENNY	EXPENDITURES - 3RD PENNY	SURPLUS (If Any)
211 Bed, Board and Booze (3rd Penny)	\$ 32,000.00	\$ 32,000.00	0.00
TOTAL 3RD PENNY	\$ 32,000.00	\$ 32,000.00	0.00

TIF FUNDS

FUND/DEPT	REVENUE - TIF FUND	EXPENDITURES - TIF FUND	SURPLUS (If Any)
Various TIFs 705, 707, 708	\$ 56,500.00	\$ 56,455.58	44.42
TOTAL TIF FUNDS	\$ 56,500.00	\$ 56,455.58	44.42

ENTERPRISE FUNDS

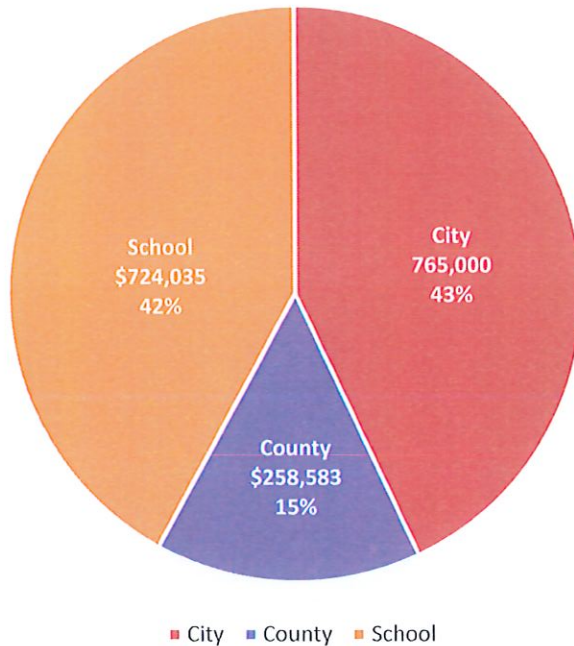
FUND/DEPT	REVENUE - WATER FUND	EXPENDITURES - WATER FUND
602-31 Water T/D	\$ 4,882,591.13	\$ 4,577,196.13
602-32 Water Admin	\$ -	\$ 179,656.00
602-40 Water Debt Service	\$ -	\$ 169,200.00
	<u>\$ 4,882,591.13</u>	<u>\$ 4,926,052.13</u>
		(43,461.00) SURPLUS (If Any)
FUND/DEPT	REVENUE - ELECTRIC FUND	EXPENDITURES - ELECTRIC FUND
603-30 Electric Production	\$ -	\$ 1,800,000.00
603-31 Electric T/D	\$ 3,289,100.00	\$ 730,335.00
603-32 Electric Admin	\$ -	\$ 327,150.00
603-40 Electric Debt Service	\$ -	\$ 405,950.00
	<u>\$ 3,289,100.00</u>	<u>\$ 3,263,435.00</u>
		25,665.00 SURPLUS (If Any)
FUND/DEPT	REVENUE - SEWER FUND	EXPENDITURES - SEWER FUND
604-31 Sewer T/D	\$ 4,491,019.00	\$ 4,147,148.00
604-32 Sewer Admin	\$ -	\$ 140,990.00
604-40 Sewer Debt Service	\$ -	\$ 156,100.00
	<u>\$ 4,491,019.00</u>	<u>\$ 4,444,238.00</u>
		46,781.00 SURPLUS (If Any)
FUND/DEPT	REVENUE - SOLID WASTE FUND	EXPENDITURES - SOLID WASTE FUND
612-05 Solid Waste	\$ 218,805.00	\$ 195,450.00
	<u>\$ 218,805.00</u>	<u>\$ 195,450.00</u>
		23,355.00 SURPLUS (If Any)
TOTAL ENTERPRISE FUNDS	\$ 12,881,515.13	\$ 12,829,175.13
		<u>52,340.00 SURPLUS (If Any)</u>

TOTAL OF ALL FUNDS

	REVENUE - ALL FUNDS	EXPENDITURES - ALL FUNDS	SURPLUS (If Any)
General Fund	\$ 3,631,935.00	\$ 3,620,765.68	
BBB (3rd Penny)	\$ 32,000.00	\$ 32,000.00	
TIFs	\$ 56,500.00	\$ 56,455.58	
Enterprise Funds	\$ 12,881,515.13	\$ 12,829,175.13	
	\$ 16,601,950.13	\$ 16,538,396.39	63,553.74

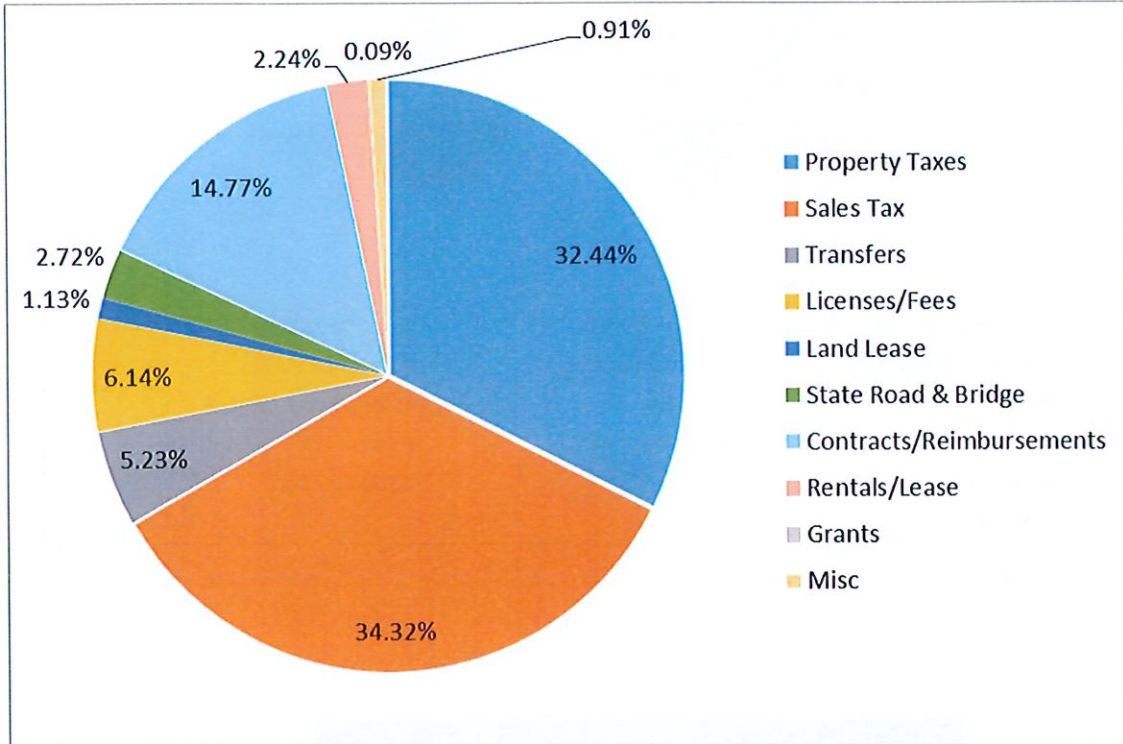
Where Do Your Property Tax Dollars Go?

Where Do Your Property Tax Dollars Go?



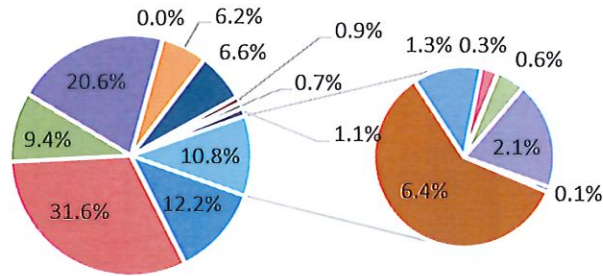
- Information presented above is derived using valuation provided by Moody County Auditor for properties within the City of Flandreau (2024 taxes payable in 2025)

2025 General Fund Revenue Sources



Source	Revenue	Percent
Property Taxes	\$ 775,000	32.44%
Sales Tax	820,000	34.32%
Transfers	125,000	5.23%
Licenses/Fees	146,750	6.14%
Land Lease	26,975	1.13%
State Road & Bridge	65,000	2.72%
Contracts/Reimbursements	352,960	14.77%
Rentals/Lease	53,500	2.24%
Grants	2,100	0.09%
Misc	21,650	0.91%
Totals	\$ 2,388,935	100.00%

2025 GENERAL FUND OPERATIONAL BUDGET



- General Government
- Street Department
- Parks
- Cemetery
- Council
- Airport
- Crime Control
- Animal Control
- Armory
- Civil Defense
- Mayor
- Fire Department
- Aquatic Center
- Community Center
- Community Partnerships
- Summer Rec

*Excludes major project expenditures to avoid distortion of allocations

Department	Operational Budget	Percent of Total
General Government	305,200	12%
Crime Control	762,276	30%
Fire Department	227,070	9%
Street Department	496,965	20%
Animal Control	775	0.0%
Aquatic Center	148,600	6%
Parks	158,405	6%
Armory	21,600	1%
Community Center	17,800	1%
Cemetery	26,675	1%
Civil Defense	2,400	0%
Community Partnerships	159,250	6%
Council	31,985	1%
Mayor	7,715	0.3%
Summer Rec	13,035	1%
Debt Service	110,963	4%
Airport	50,052	2%
Park Board	-	0%
Housing Authority	-	0%
Totals	\$ 2,530,766	100%

General Fund

Overview

The City of Flandreau General Fund allows staff to provide numerous services to the Flandreau community including; Finance, Code Enforcement, Police Protection, Parks, Streets, Fire, and Recreation. The General Fund is funded by numerous sources; however, the two major funding sources are 1st and 2nd Penny Sales Tax and Property taxes. Additional funding sources to the General Fund include revenues from City Enterprise Funds, grant funding, and funding from City services rendered. Revenues accrued and expended out of the General Fund are key to providing high quality services to the citizens of Flandreau.

A large portion of employee salaries are included in the General Fund Department budgets. The City has continued to experience the impacts of inflation; consequently, a 3% cost of living adjustment (COLA) to employee salaries is included in the 2025 Budget. The cost-of-living adjustment is included in addition to merit increases, if individual employees are eligible. There were no adjustments to employee pay scales in 2024, but after conducting a salary research, administration has determined that updates are needed to ensure that the Journeyman Wage Scale reflects market pay rates. Premium costs for health insurance are projected to increase by 7%, dental insurance is projected to increase 5%, and vision insurance is projected to increase by 2%.

Property Taxes

The City of Flandreau relies on the Moody County Auditor to provide approximated amounts for property tax revenue. However, this information is typically not available until the budget process is well underway. Property Taxes are calculated on the basis of overall valuation of real property in the City. The City has repeatedly seen increases of assessed property values, over the last several years, which consequently has increased the City's allocation of property tax funds. Estimated property taxes for 2025 total \$765,000, which is an increase of \$22,000 above the 2024 estimated amount. Property taxes consist of 32% of the total General Fund Budget.

Sales Taxes

The 1st and 2nd Penny sales tax applies to a variety of transactions including: retail sales of goods; rental payments, contracting sales; etc. The tax is collected by the business and forwarded to the State of South Dakota, which is then remitted back to the City of Flandreau semi-monthly. Administration has not included any increase to estimated 1st and 2nd Penny sales tax revenue for the 2025 Budget. Maintaining estimated sales tax levels is essential, due to the fact that the City has not seen a meaningful increase in revenue since fiscal year 2022. Sales taxes for 2025 are estimated to total \$810,000, which is approximately 35% of the General Fund Budget.

Government & Financial Administration

Revenue

The Government and Financial Administration budget contains a large portion of the General Funds revenue, including both 1st and 2nd Penny Sales Tax, a transfer from the Electric Fund, and Property Taxes. It also includes many of the administrative fees that the City collects such as variances, conditional use permits, and building permits. Other sources of revenue within the Government & Financial Administration Department include Bank Franchise Fees, Rentals, Leases, and Malt Beverage or Liquor Licenses. Revenues in the Government & Financial Administration Department have continually increased annually, though there are no major changes to revenues within the Department for 2025. One major difference in total revenues in Government and Financial Administration in 2025, compared to 2024, is the return back to normal revenue amounts, due to the completion of the Fire Station Project.

General Government						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
General Property Taxes	675,000.00	627,262.71	733,078.00	405,795.27	733,078.00	765,000.00
Taxes-Delinquent	0.00	9,915.20	0.00	16,481.45	16,500.00	10,000.00
General Sales/Use Tax	410,000.00	449,932.09	410,000.00	259,922.70	410,000.00	410,000.00
2nd Penny Sales/Use Tax	410,000.00	449,932.09	410,000.00	259,922.69	410,000.00	410,000.00

Expenditures

The total expenditures for the Government and Financial Administration budget are divided into two expenditure budgets, General Government and General Financial Admin. The largest General Government expenditures for 2025 are professional fees, dues, and subscriptions. The largest annual expenditures budgeted in the General Government budget include South Dakota Municipal League Membership (\$2,500), First District League of Governments (\$3,500), American Legal Publishing (\$1,000), Legal Fees (\$25,000), and Annual/Audit Reports for 2023 and 2024 (30,000). Also included in the General Government budget is an operating transfer of \$25,000 from the General Fund to the Vehicle Replacement Fund. The General Government budget does include funding in the Urban Redevelopment line, which establishes funding for the demolition of the Duncan Elevator. Administration estimates of cost for demolition totals \$95,000. The General Financial Admin expenditure account primarily includes costs associated with Financial Staff. Currently, wages and benefits for the City Administrator (20%) and Administrative Office Assistant (50%) are included in the General Financial Admin budget.

(See G&F Expenditure Budget Preview On Next Page)

General Government						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Professional Fees	65,230.92	50,348.53	21,000.00	37,666.70	60,000.00	70,000.00
Dues/Subscriptions	6,500.00	4,144.91	14,000.00	7,691.35	14,000.00	14,000.00
Contract/Agreement	13,250.00	12,306.92	13,550.00	11,025.98	14,000.00	18,000.00
Urban Redevelopment	98,519.08	98,519.08	0.00	25,325.00	25,325.00	95,000.00

Crime Control Department

Revenue

The Crime Control budget typically contains a minimal amount of revenues compared to annual expenditures. However, the revenue within the Crime Control budget can fluctuate annually, due to the opportunity for reimbursements, grant funding, and the number of tickets issued. Total projected revenue for the 2025 Crime Control budget totals \$11,500. The largest portions of that anticipated revenue are from reimbursements, court fines, and ticketing.

Crime Control Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Parking Fees/Tickets	1,800.00	885.00	1,800.00	275.00	1,000.00	1,000.00
Reimbursements	8,500.00	17,850.41	8,500.00	1,138.59	2,500.00	8,500.00

Expenditures

The expenditures within the Crime Control budget, for Flandreau Police Department activities, continue to be a large portion of General Fund spending. However, since 2023 Crime Control expenditures have decreased due to a turnover in long-term staff and an absence of large capital purchases. Total expenditures in the Crime Control budget total \$764,276, with the largest portion of that being employee wages and benefits. Employee wages within the Crime Control Budget have not been adjusted, aside from the Cost-of-Living Adjustment, since 2023. However, the Crime Control budget also includes large annual service fees such as Dispatching (\$62,476.53), Trittech Software (\$19,950), and Axon Body/Fleet Camera Fees (\$19,500). There are no major capital purchases planned within the Crime Control budget for 2025.

Crime Control Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	409,371.00	439,062.05	402,408.00	240,171.89	402,305.00	420,000.00
Social Security	25,381.00	25,790.44	24,949.00	14,744.02	24,949.00	26,000.00
Medicare/FICA	5,936.00	6,031.64	5,835.00	3,448.22	5,835.00	6,031.00
Contract/Agreement	64,200.00	68,157.85	67,245.00	46,695.96	67,245.00	84,550.00

Fire Department

Revenue

The Fire Department will see a large boost in revenues for the 2025 budget. The Special Fire Protection line item is the area of Fire Department revenue budget that includes the largest increase for 2025. The increase in the Special Fire Protection line item is primarily due to the Cooperation Agreement that was established between the Flandreau Santee Sioux Tribe and the City of Flandreau. A key portion of the Cooperation Agreement updated the fee associated with the provision of fire protection to both FSST trust and fee properties. Another large one-time increase to revenues in the 2025 Fire Department budget is the inclusion of funds from the sale of the old Fire Hall and property. Administration estimates that the sale of the property will at least total \$200,000. The proceeds from the sale of the Fire Hall are proposed to be placed into the City Capital Improvement Fund, with the exception of \$95,000, which will be allocated in the 2025 Budget to Fund the Duncan Elevator Demolition.

Fire Department Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Special Fire Protection	52,000.00	42,328.04	52,000.00	102,235.60	105,000.00	105,000.00
Sale of Municipal Property	0.00	0.00	0.00	0.00	0.00	200,000.00

Expenditures

The total amount of expenditures in the Fire Department Budget will return to normal levels in 2025, due to the completion of the Fire Station Project. Historically, the annual expenditures have increased steadily to combat rising costs of providing fire protection services. The largest annual expenditures in the Fire Department Budget are costs for property insurance (\$16,100), dispatching costs (\$11,025), and repairs (\$20,000). Capital items included in the 2025 Fire Department budget is the allocation of \$25,000 to be set aside for the purchase of a new fire engine at a future date. The Miscellaneous line item, includes the transfer of funds from the Fire Department budget to the City's Capital Improvement Plan Fund.

Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Insurance-Property	14,400.00	13,280.66	14,400.00	13,936.84	14,400.00	16,100.00
Professional Fees	0.00	3,837.50	500.00	925.00	500.00	500.00
Compensation Meetings/Calls	10,000.00	2,312.00	10,000.00	7,680.00	10,000.00	10,000.00
Repairs	10,000.00	26,493.01	10,000.00	8,733.20	10,000.00	20,000.00
Supplies	10,000.00	6,635.78	28,000.00	47,010.67	60,000.00	15,000.00
Capital Outlay	0.00	0.00	25,000.00	2,635.00	27,635.00	25,000.00
Miscellaneous	0.00	88.00	0.00	818.68	1,000.00	105,000.00

Street Department

Revenue

The Street Department Budget contains revenues from several key sources that include Local Government Highway and Bridge Funds, County Road Taxes, and Motor Vehicle Licensing. The Street Department Budget includes a slight increase in Highway and Bridge Funds, due to an expected \$11,000 increase. The annual expected revenues in the Street Department have remained stable for several years. Similar to other critical General Fund Departments, the Street Department requires higher expenditures than expected revenues, which requires critical planning on behalf of the City Council and staff. One change reflected in 2025 Street Department revenues is the inclusion of a \$150,000 transfer in from the Vehicle Replacement Fund Reserve.

Street Department Revenues						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Motor Vehicle Licenses	40,000.00	34,784.84	40,000.00	31,594.27	40,000.00	40,000.00
Local Govt Hywy/Bridge	46,000.00	49,572.03	46,000.00	36,636.47	46,000.00	58,000.00
County Road Tax	7,000.00	10,916.33	7,000.00	6,982.77	7,000.00	7,000.00
Reimbursements	3,500.00	13,720.00	3,500.00	250.49	1,500.00	1,500.00
Transfer In	0.00	0.00	0.00	0.00	0.00	150,000.00

Expenditures

Expenditures within the Street Department for the 2025 Budget, on an operational level, are set to remain stable. The largest annual expenditures within the Street Department for 2025 include Wages (\$84,250), Street Repairs (\$40,000), Chip Seal (\$50,000), and Curb and Gutter Repairs (\$30,000). The Sidewalk Incentive program is once again included in the Street Department budget with a total of \$7,500 available for citizen projects. A major repair to the City Park Bike Path is included in the budget, which includes an overlay of the existing asphalt service, estimated to be completed at a cost of \$21,000. Capital items included in the 2025 Street Department budget include the purchase of a new snow truck.

Street Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Contract Services	186,000.00	151,668.43	70,000.00	6,108.97	70,000.00	60,000.00
Repairs	20,500.00	22,645.48	16,000.00	7,445.40	16,000.00	20,000.00
Repair-Street	40,000.00	32,212.29	40,000.00	3,453.60	40,000.00	40,000.00
Repair-Curb & Gutter	17,000.00	32,992.10	10,000.00	3,062.69	10,000.00	30,000.00
Capital Outlay	0.00	850.00	40,000.00	42,435.27	42,435.27	150,000.00

Animal Control

Revenue

Revenues for the Animal Control Budget have remained steady for the last several years. The 2025 Budget includes revenues from Pet Licensing and Impound Fees. The Animal Control budget makes up an extremely small portion of General Fund revenues. Animal Control duties are primarily performed by the Flandreau Police Department through both community policing and citizen request. Revenues in the Animal Control Budget total \$650.

Animal Control Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Pet Licenses	150.00	105.00	150.00	60.00	150.00	150.00
Impound Fees	500.00	80.00	250.00	372.60	500.00	500.00

Expenditures

For 2025, the Animal Control expenditures are in line with 2024 spending levels. The primary expense in the Animal Control is the professional fees associated with the annual contract with Sioux Falls Humane Society to transfer unclaimed animals to their ownership. Another large portion of the Animal Control expenditures is the supplies needed to house, feed, and water the held animals. Expenditures in the Animal Control Budget for 2025 total \$1,375.

Animal Control Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Professional Fees	600.00	209.19	600.00	551.20	600.00	0.00
Publishing/Advertising	325.00	0.00	325.00	411.00	500.00	500.00
Repairs	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	275.00	86.35	275.00	5.99	275.00	275.00
Contract/Agreement	0.00	0.00	0.00	0.00	0.00	600.00

Aquatic Center

Revenue

Revenues in the Aquatic Center Budget are extremely dependent on sale of Season Tickets and the collection of Daily Admission Fees. For that reason, administration is extremely cautious when estimating both annual passes and daily attendance rates. For 2025, the Aquatic Center revenues are set at a level that is consistent with the 2024 budget. Another important source of revenue for the Aquatic Center is through the sale of concession stand items. The budget includes \$10,000 of revenue from the resale of food and drink items.

Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Admissions Fees	10,000.00	8,556.15	9,000.00	7,659.52	9,000.00	9,000.00
Season Tickets	19,000.00	39,021.10	19,500.00	17,098.17	19,500.00	19,500.00
Swimming Lessons	2,500.00	3,357.26	3,200.00	3,225.03	3,226.00	3,200.00
Pool - Miscellaneous Revenue	14,000.00	8,901.53	8,000.00	11,231.55	11,000.00	10,000.00

Expenditures

Similar to several similar City amenities, the Aquatic Center Budget does not produce revenues in excess of the annual operating costs and capital expenditures. Looking at the 2025 Aquatic Center expenditures, spending levels are set to remain in line with 2024 spending levels. By far, the largest expense at the Flandreau Aquatic Center is the wages for staff. It is essential the City employs a large number of lifeguards to ensure that the Aquatic Center can safely operate and is fully staffed. The largest annual costs, aside from labor, are supplies for both resale and operation, lifeguard training, and repairs. Over the last two fiscal years, the City Council has prioritized providing funding for capital items at the Aquatic Center. In 2024, staff was able to facilitate the purchase of a new pool vacuum, landscaping improvements, and the replacement of aging furniture. The 2025 budget includes \$10,000 for the purchase of capital items determined by the City Council, Staff, and pool management. Expenditures in the Aquatic Center Budget total \$148,600.

Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	77,000.00	53,382.13	65,000.00	43,964.99	65,000.00	75,000.00
Repairs	6,500.00	1,970.60	6,500.00	6,493.65	6,500.00	6,500.00
Supplies	20,000.00	14,462.03	20,000.00	10,967.12	15,000.00	15,000.00
Uniforms	0.00	0.00	0.00	0.00	0.00	1,500.00
Supplies for Resale	7,000.00	6,844.53	7,000.00	4,150.25	6,000.00	7,000.00
Utilities	15,000.00	20,809.82	15,000.00	10,930.56	15,000.00	15,000.00
Training	4,000.00	2,255.00	3,000.00	4,925.56	5,000.00	5,000.00
Capital Outlay	20,000.00	0.00	25,000.00	13,530.21	25,000.00	10,000.00

Parks Department

Revenue

The Parks Department has a limited amount of revenues that it collects annually. The largest funding source for the Parks Department are revenues generated from the collection of camping fees at the Flandreau City Park Campground. Two other significant funding sources for the Parks Department are grant funding and reimbursement from the Flandreau Santee Sioux Tribe mosquito spraying. Revenues in the Parks Department may significantly vary from year to year depending on coordinated efforts to obtain grant funding for special projects, such as the City Park Playground Equipment in 2024.

Parks Department Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Grants-State	2,100.00	1,959.00	2,100.00	0.00	2,100.00	2,100.00
Rentals/Lease	11,000.00	19,737.13	15,000.00	6,895.97	5,500.00	10,000.00
Contribution/Donations	0.00	68,000.00	0.00	0.00	68,000.00	0.00
Parks - Miscellaneous Revenue	0.00	2,145.60	0.00	129.15	500.00	2,000.00
Reimbursements	4,000.00	3,744.16	2,500.00	1,144.89	1,500.00	1,250.00

Expenditures

The Parks Department Budget provides staff with the ability to provide the high-quality service and recreational amenities that each member of the Flandreau Community is able to enjoy. Comparing 2025 Parks expenditures to 2024 amounts, illustrates that levels are extremely similar. Essential expenditures in the Parks Department include wages for staff, mowing, maintenance, mosquito spraying, tree trimming, and repair accounts for community equipment and amenities. The largest expenditure within the Parks Department, similar to other City Departments, is staff wages and benefits. However, there are other recurring, annual expenses within the Parks Department. These expenses include Band Shell Expenses, Bike Path Expenses, Supplies, and Repairs. There is no funding allocated for capital items in the 2025 Parks Department Budget, though in 2024 staff included funding for the purchase of a new mower and playground equipment. However, there is funding included in the Minor Capital Equipment line item for the purchase of a Miter Saw and Table Saw. Total Parks Department Expenditures for 2025 are \$212,405.

Parks Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	39,865.00	39,589.95	55,339.00	58,443.96	55,339.00	73,550.00
Supplies	10,000.00	17,564.98	12,000.00	18,945.32	20,000.00	20,000.00
Minor Capital Equipment	0.00	0.00	0.00	0.00	0.00	1,650.00
Minor Const/Improv/Land	2,500.00	5,056.07	7,500.00	6,601.27	7,500.00	0.00
Capital Outlay	25,000.00	16,417.37	25,000.00	100,399.88	101,000.00	0.00
West Nile	8,500.00	1,845.60	8,500.00	2,183.44	2,500.00	2,500.00
Band Shell Expenses	500.00	286.75	500.00	287.55	500.00	6000.00
Bike Path Expenses	1,800.00	1,402.00	1,800.00	1,999.09	1,800.00	1,800.00

Armory

Revenue

The primary sources of revenue in the Armory Department are fees collected from temporary rentals and the lease agreement with the South Dakota National Guard. Another large source of revenue in the Armory Department is the reimbursement from the Flandreau School District for the payment of utilities. Under the current agreement, City of Flandreau is responsible for 51% of utilities in the Armory and the School is responsible for 49%.

Armory Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Rentals/Lease	6,500.00	6,200.00	3,500.00	350.00	2,500.00	2,500.00
Reimburse-FHS	8,500.00	8,176.60	8,500.00	5,053.60	8,500.00	8,500.00
Cleaning	0.00	0.00	500.00	0.00	500.00	500.00

Expenditures

Similar to the Community Center Department Budget, the Armory budget only contains line items related to the maintenance, supplies, insurance, and utility costs of the building. There are no proposed increases to the 2025 Armory Department expenditure budget. Capital improvements to the Armory are allocated out of the City's Bed Board and Booze Fund.

Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Insurance-Property	2,800.00	2,743.90	3,200.00	2,917.30	2,918.00	3,500.00
Repairs	0.00	675.50	0.00	371.00	1,500.00	1,500.00
Supplies	500.00	0.00	600.00	0.00	600.00	600.00
Utilities	22,000.00	15,275.88	16,000.00	12,521.15	16,000.00	16,000.00

Community Center

Revenue

Revenues in the Community Center Budget are limited to three main funding sources. Firstly, and most significantly, are fees collected from temporary rentals. The other two sources of revenue within the Community Center budget are cleaning fees and forfeited rental deposits. Expected revenue in both the 2024 and 2025 Community Center Budgets totals \$5,000.

Community Center Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Rentals/Lease	4,000.00	3,275.00	4,000.00	4,000.00	4,500.00	4,000.00
Miscellaneous Revenue	400.00	0.00	400.00	0.00	0.00	400.00
Cleaning	400.00	400.00	600.00	400.00	600.00	600.00

Expenditures

Expenditures in the Community Center Department primarily include insurance, maintenance, supplies, and utilities. Each of the beforementioned expenses has remained steady over the last several years. It is important to note that capital items and upgrades to the Community Center are not included in this budget, as the City's allocation of Bed Board and Booze funds has been dedicated to capital improvements at the Community Center and Armory. There are no full-time employees budgeted for maintenance of the Community Center.

Community Center Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Insurance-Property	3,000.00	2,943.40	3,500.00	3,105.96	3,110.00	4,600.00
Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
Rentals	2,500.00	2,103.93	2,000.00	2,004.00	2,200.00	2,200.00
Repairs	0.00	2,454.30	1,000.00	457.50	1,000.00	1,000.00
Supplies	2,500.00	1,940.28	1,500.00	1,292.49	1,500.00	1,500.00
Utilities	12,250.00	6,627.40	8,500.00	5,419.16	8,500.00	8,500.00

Cemetery Department

Revenue

There is minimal revenue relative to the operating costs within the Cemetery Departments. The revenues that the department bring in annually include funds from the leasing of unused land, sale of lots within the current cemetery, and revenues from grave digging. The total revenue of the Cemetery Department has remained steady for the last several budget years.

Cemetery Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Rentals/Lease	2,010.00	1,450.00	2,010.00	725.00	1,450.00	1,450.00
Reimbursements	0.00	57.09	0.00	15.15	15.15	0.00
Sale Of Lots	3,000.00	2,400.00	3,000.00	1,200.00	3,000.00	3,000.00
Grave Digging	1,500.00	2,179.53	1,500.00	1,041.60	1,500.00	1,500.00

Expenditures

The majority of expenses within the Cemetery Department are incurred due to labor costs. The City currently employs one seasonal employee to perform maintenance and mowing at the cemetery. Other expenses in the Cemetery Department are equipment repairs, repairs to headstones, supplies, and gas and oil. The Council first allocated funding for headstones in the 2024 Budget and the proposed 2025 Budget continues that funding level. To date, there have been no repairs to headstones, as the Mayor and staff continue to work on reestablishing the Cemetery Committee. There are no capital items budgeted for the Cemetery Department in 2025.

Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	16,070.00	16,277.82	17,046.00	8,576.15	18,200.00	18,200.00
Repairs	500.00	190.40	4,500.00	0.00	4,500.00	4,500.00
Supplies	600.00	623.81	600.00	58.99	600.00	600.00

Civil Defense Department

Revenue

There are currently no revenue sources within the Civil Defense Budget. Therefore, all revenue necessary for the operation of the City's Civil Defense system is drawn from other General Fund sources.

Expenditures

Annually, there are minimal expenses within the Civil Defense Budget. The Civil Defense budget typically is utilized to fund repairs to the City's tornado sirens and to perform maintenance on the two City tornado shelters. In both 2023 and 2024 there were significant repairs needed to the tornado sirens. In 2024, specifically, an unexpected replacement of the tornado siren batteries was required, resulting in budget overages. For 2025, the Civil Defense Budget is expected to return to normal funding levels.

Civil Defense Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Insurance-Property	845.00	844.27	1,000.00	930.05	1,000.00	1,100.00
Repairs	2,000.00	873.24	1,500.00	7,650.88	7,650.88	500.00
Supplies	200.00	9.45	200.00	29.85	200.00	200.00
Utilities	400.00	691.73	400.00	431.10	600.00	600.00

Mayor and City Council

Revenue

Neither the Mayor nor City Council Departments generate any revenue, aside from miscellaneous revenue. Both Departments draw on funds within the entirety of the General Fund.

Expenditures

Expenditures in the Mayor and City Council Departments primarily fund Mayor and City Council wages and benefits. In 2023, the City Council motioned, with the recommendation of staff, to allow wages within the beforementioned departments to be subject to the cost-of-living adjustment annually. Other expenditures in the Mayor and City Council Departments include costs associated with Travel, Conference, and miscellaneous expenses stemming from providing meals at selected meetings.

City Council Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	23,100.00	22,400.00	25,461.00	21,965.28	25,461.00	26,225.00
Supplies	250.00	79.00	250.00	0.00	250.00	250.00
Travel/Conference	750.00	0.00	750.00	0.00	750.00	750.00
Miscellaneous	150.00	19.64	150.00	209.07	350.00	500.00

Mayor Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	5,750.00	5,900.00	5,981.00	5,720.25	5,981.00	6,200.00
Travel/Conference	500.00	0.00	500.00	0.00	500.00	500.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00

Summer Recreation Department

Revenue

Revenue in the Summer Recreation Department is solely generated from fees collected for the Summer Recreation Programming. The fees for each Summer Recreation Program range from \$15-\$20 per program. The City has seen an uptick in Summer Recreation over the last several years, which in turn, has increased expected revenues. However, the fees collected from Summer Recreation Programs do not exceed the expenditures associated with the provision of that service, which requires the utilization of other General Fund revenue sources to fully fund the programs.

Summer Rec Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Recreation Fees	6,000.00	5,995.00	6,000.00	7,188.70	7,188.00	7,000.00

Expenditures

Expenditures in the Summer Recreation Budget consist of wages for the Summer Recreation Director, payment to instructors, advertising, and program supplies. The largest of the expenditures are costs associated with payment of instructors and the Summer Rec Director. In 2024, the Summer Recreation program offered ten different camps for community youth, ranging from Science Camp, to Football Camp, to Art Camp. Each instructor is paid approximately \$400 per camp.

Summer Rec Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	4,600.00	4,169.86	5,000.00	2,567.20	5,000.00	4,300.00
Publishing/Advertising	1,500.00	157.50	1,000.00	0.00	500.00	500.00
Supplies	500.00	431.92	1,000.00	535.79	1,000.00	1,000.00
Miscellaneous	8,800.00	5,066.00	6,000.00	5,626.00	6,000.00	6,500.00

Debt Service

Revenue

The revenue for the City's existing debt service is drawn from the annual collection of first and second penny sales tax. In 2023, the City Council passed a resolution to dedicate a portion of the City's future sales tax revenue to service the debt associated with the construction of the Fire Station. The total debt incurred for the Fire Station Project totals approximately two million dollars. All other City debt service has been retired in the last three years.

Expenditures

The expenditures in the Debt Service Budget consist of debt service payments for the Flandreau Fire Station. The debt for the Fire Station is services through three loans, two through First Savings Bank and the other through USDA Rural Development. The annual debt service for the Fire Station Project totals \$110,962.

Debt Service Expenditures				
Description	2024 Budget	2024 YTD	2024 YE Est	2025
RD-Principal-Fire Station Debt Service	0.00	1,133.95	5,799.44	14,232.84
RD-Interest-Fire Station Debt Service	0.00	1,641.05	8,075.56	19,067.16
FSB-LOAN #1-Principal-Fire Station Debt Service	0.00	3,795.04	11,986.61	25,320.80
FSB-LOAN #1-Interest-Fire Station Debt Service	0.00	1,500.90	14,493.09	38,230.48
FSB-LOAN #2-Principal-Fire Station Debt Service	0.00	790.67	2,158.49	4,270.61
FSB-LOAN #2-Interest-Fire Station Debt Service	0.00	385.28	3,721.26	9,840.79

Water T/D Department

Expenditures

The largest expenditure in the Water T/D Department is the purchase of water for distribution. The City of Flandreau purchases its water at a wholesale rate from Big Sioux Water System, who typically increase their rates about 5% annually. Other large expenses in the Water T/D Department include employee wages, repairs, metering equipment, street repairs, and supplies. Wages and benefits in the Water T/D Department contribute the salaries of the City Public Works Operators, which are spread out throughout each of the Public Works Departments. The 2025 proposed Water T/D budget includes funding for \$5,000 in capital equipment. Overall, operational expenses for the Water Department are slightly increased over 2024 Budget amounts. A one-time non-operational expense in the Water T/D Department is cost associated with the Series 2023 Water Project. Estimated expense for the water project in the proposed 2025 budget is \$4,133,541.

Water T/D Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	56,072.00	79,878.66	61,665.00	38,249.90	61,665.00	80,950.00
Professional Fees	5,000.00	340.75	2,000.00	4,962.59	5,000.00	5,000.00
Publishing/Advertising	500.00	679.99	500.00	573.38	750.00	1,000.00
Rentals	0.00	175.00	0.00	5,369.13	7,500.00	5,000.00
Repairs	7,500.00	18,496.28	25,000.00	9,034.09	25,000.00	15,000.00
Repair-Street	14,000.00	5,031.00	14,000.00	2,034.00	10,000.00	10,000.00
Supplies	5,000.00	18,754.46	5,000.00	13,893.05	15,000.00	15,000.00
Gas/Oil	2,000.00	2,242.62	2,000.00	1,332.62	2,000.00	2,000.00
Travel/Conference	400.00	657.33	1,000.00	170.00	1,000.00	1,000.00
Utilities	4,300.00	3,659.44	4,300.00	2,549.03	4,300.00	4,300.00
Water Purchases	222,600.00	211,388.38	235,000.00	133,936.64	235,000.00	245,000.00
Dues/Subscriptions	1,500.00	2,500.00	2,500.00	4,882.50	5,500.00	5,500.00
Capital Outlay	5,000.00	5,025.65	5,000.00	2,278.58	5,000.00	5,000.00
Equipment/Meters	0.00	16,573.00	0.00	17,069.92	17,070	5,000.00
Construction in Progress	0.00	182,170	0.00	129,370	129,370	4,133,541

Electric T/D Department

Revenue

The Electric Enterprise Fund, similar to other City Enterprise Funds, has a majority of its revenue derive from a single source, utility sales. The volume of utility sales is highly dependent on the weather, with the largest revenues accruing during the summer months. Since adjusting electric rates in early 2024, the City will continue to see increases in expected utility sales revenue, due to increasing the base rate by 5% until 2026. The decision to slowly increase electric rates over several years was a strategic decision to minimize customer impact, but remain in line with wholesale power cost increases. Other sources of revenue in the Electric T/D Department include collection of penalties, sale of inventory, late fees, and reimbursements. In the 2023 Budget, the Electric T/D Revenue account shows a major transfer from unrestricted reserves to help finance the Fire Station.

Electric T/D Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Appliance Rebates	2,500.00	22,120.82	3,000.00	1,786.00	3,000.00	1,500.00
Utility Sales	2,675,000.00	3,209,618.06	2,750,000.00	1,987,966.81	2,950,000.00	3,200,000.00
Collection Penalties	27,500.00	62,417.01	30,000.00	15,796.74	25,000.00	25,000.00
Sale of Inventory	5,000.00	232,621.03	100,000.00	89,136.52	50,000.00	30,000.00
Late Fee	6,500.00	6,664.49	6,500.00	5,450.00	6,500.00	6,500.00
Interest Income	3,500.00	2,263.26	3,500.00	1,275.69	3,500.00	3,500.00
Miscellaneous Revenue	3,000.00	17,926.52	5,000.00	5,285.53	7,000.00	7,000.00
Reimbursements	2,000.00	41,581.95	20,000.00	9,925.76	20,000.00	10,000.00
Transfer-Capital Reserve	0.00	600,000.00	0.00	0.00	0.00	0.00

Expenditures-Electric Production

The Electric Department makes wholesale power purchases from Western Area Power Administration (WAPA) and Missouri River Energy Services (MRES) to fulfill the needs of the community. Monthly, the City receives a predetermined allocation of power from WAPA and all additional power needs must be purchased from MRES. Both entities have continually increased rates to keep pace with rising power costs. For 2025, WAPA is implementing a 7.5% increase to rates and MRES is implementing a 5.4% increase. The power needs of the Flandreau community have continued to slightly increase annually.

Production Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
MRES/WAPA/PWR Cost	1,548,000.00	1,795,229.01	1,600,000.00	994,371.59	1,600,000.00	1,800,000.00

Electric T/D Department

Expenditures

The expenditures in the Electric T/D Department allow for the maintenance, distribution, and transmission of electric services throughout the City’s entire service area. The largest expenditures in the T/D Budget annually are employee wages, benefits, supplies, repairs, and minor capital equipment. Wages continue to be a challenging factor in the Electric Industry, as hourly rates for Journey Lineman continue to climb. This fall, administration plans to bring forth a recommendation, to the City Council, to adjust the Journey Lineman pay scale to better reflect market values. Currently, the City has two employees who are approaching their Journey Lineman Certification. The City Electric Department continues to struggle with long lead times, short supply of essential supplies, and inflated prices. Those price increases are reflected in the 2025 budget compared to 2024 budgeted amounts. Capital items in the Electric T/D 2025 Budget includes the purchase of a new Digger Truck. The current Digger Truck has experienced advancing deterioration and is currently in need of repair. Overall, proposed 2025 Electric T/D expenditures are expected to be higher than 2024 budgeted amounts.

Electric T/D Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	159,116.00	235,397.83	239,426.00	137,845.85	239,426.00	258,000.00
Repairs	11,000.00	30,411.26	25,000.00	21,919.23	25,000.00	25,000.00
Supplies	20,000.00	43,884.09	60,000.00	109,601.88	125,000.00	60,000.00
Supplies-Street Light	15,000.00	17,867.34	15,000.00	27,100.14	30,000.00	15,000.00
Appliance Rebate	2,500.00	22,120.82	5,000.00	1,786.00	5,000.00	5,000.00
Training	7,500.00	8,364.07	8,500.00	7,211.93	8,500.00	8,500.00
Minor Capital Equipment	30,000.00	108,370.53	40,000.00	47,896.14	50,000.00	50,000.00
Capital Outlay	40,000.00	5,025.65	40,000.00	34,130.86	4,000.00	100,000.00
WAPA/Maint Cont	2,500.00	2,500.00	2,600.00	0.00	2,600.00	2,600.00
Equipment/Meters	10,000.00	23,966.53	10,000.00	20,136.28	15,000.00	15,000.00

Electric Admin Department

Expenditures

The purpose of the Electric Admin Department is to facilitate administrative tasks associated with the generation of utility bills, collection of utility payments, and managing of electric utility accounts. In the 2025 proposed Electric Admin Budget, keeping pace with historic trends, wages and benefits of utility office staff are the principal expenditures. Other large annual expenditures in the 2025 budget include the contract fee for the Tyler Technologies utility billing software, GIS Mapping Costs, Payroll Processing, and Code Red. Capital purchases for 2025 consist of computer upgrades, per the request of the City IT staff. Professional fees will increase due to rising audit fees. Also included in the 2025 Electric Admin Budget is the annual transaction of pledging \$125,000 electric revenues to supplement the General Fund. Overall, proposed Electric Admin expenditures are up slightly, compared to 2024 budgeted amounts.

Electric Admin Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	84,903.00	87,279.50	96,614.00	52,489.96	96,614.00	100,000.00
Professional Fees	200.00	2,674.68	2,500.00	316.00	2,500.00	11,350.00
Repairs	1,500.00	3,648.30	1,500.00	2,876.97	1,500.00	1,500.00
Supplies	6,500.00	7,386.44	6,500.00	4,102.40	6,500.00	6,500.00
Contract/Agreement	28,250.00	25,032.06	30,000.00	19,724.76	30,000.00	30,000.00
Operating Transfer	625,000.00	725,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Computer Upgrades	0.00	0.00	0.00	0.00	0.00	5,000.00

Electric Debt Service

Expenditures

Electric Debt Service expenditures consist of the payment of debts for upgrades to electric infrastructure. As of the current date, the City is nearing completion of the burying of all over head power, with only the Flandreau Indian School remaining. There are two debt accounts that the Electric Department services annually. Revenue for debt service in the Electric Department is generated through the collection of surcharges.

Electric Debt Service Exp						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Principal - DS 2020	170,000.00	170,000.00	175,000.00	175,000.00	175,000.00	180,000.00
Interest - DS 2020	48,375.00	48,372.50	44,922.00	23,336.25	44,922.50	41,400.00
Principal - DS 2016	130,000.00	125,000.00	130,000.00	130,000.00	130,000.00	130,000.00
Interest - DS 2016	59,482.00	59,481.25	57,215.00	29,225.00	57,215.00	54,550.00

Sewer T/D Department

Revenue

Revenues in the Sewer T/D Department, like other City Enterprise Funds, are generated through utility sales. In the 2025 proposed budget, Sewer utility sales are project to slightly increase, due to the adoption of the Series 2023 Surcharge. City of Flandreau base sewer rates are based upon customer usage in non-peak months. Other sources of revenue in the Sewer T/D Department include collection penalties, and interest income. A unique one-time revenue shown in both the 2024 and proposed 2025 Budget is the proceeds from the drawing of reserve funds and long-term debt for the infrastructure upgrades set to take place in 2025. The revenues drawn in the long-term debt and reserve transfer line items are simply functioning as a pass through to fund the construction of the beforementioned utility upgrades. Additionally, grant funds received from the State of South Dakota Department of Agriculture and Natural Resources is shown in the proposed 2025 budget, these are also one-time funds for the utility upgrades schedule for Spring 2025.

Sewer T/D Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Grants-State	0.00	0.00	0.00	0.00	0.00	1,396,832.00
Utility Sales	525,000.00	668,553.53	550,000.00	431,416.90	550,000.00	640,000.00
Collection Penalties	6,800.00	9,151.93	6,800.00	5,147.92	6,800.00	6,800.00
Interest Income	1,300.00	846.61	1,300.00	500.55	1,300.00	1,300.00
Long Term Debt	0.00	0.00	0.00	0.00	0.00	2,445,087.00
Trsfr -Reserve Account	0.00	207,470.00	0.00	122,530.00	122,530.00	0.00

Sewer T/D Department

Expenditures

Annual expenditures in the Sewer T/D Department fund both the maintenance and construction of new sewer services in the City of Flandreau. The largest annual expenditures in the Sewer T/D Department, in any budget year, are wage and benefits, repairs, and supplies. With the advancing age of infrastructure within the City, sewer crews have seen an increasing number of needed repairs annually which, has resulted in higher-than-expected repair costs. There are three large purchases within the 2025 proposed Sewer T/D Department for capital items. The three items requested by Sewer staff include a pickup, an aluminum trailer, and a side-by-side for spraying. The total of the three capital items is \$105,000. As previously discussed in the revenue section, the 2025 Sewer T/D budget includes one-time costs for the construction of utility upgrades.

Sewer T/D Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	56,072.00	79,878.41	61,665.00	38,267.32	61,665.00	80,950.00
Repairs	12,000.00	73,116.24	15,000.00	36,743.22	40,000.00	30,000.00
Repair-Street	6,000.00	7,200.00	6,000.00	2,851.00	6,000.00	6,000.00
Supplies	8,500.00	11,319.14	8,500.00	13,806.76	20,000.00	25,000.00
Capital Outlay	0.00	5,177.93	0.00	2,278.59	3,000.00	105,000.00
Annual Depreciation	0.00	98,626.80	0.00	0.00	0.00	0.00
Miscellaneous	200.00	281.00	200.00	375.92	375.92	200.00
Construction in Progress	0.00	207,470.00	0.00	122,530.00	122,530.00	3,835,828.00

Sewer Admin Department

Expenditures

The Sewer Admin Department is responsible for the administrative functions of the Sewer Utility, which includes the generation of utility bills, collection of utility payments, managing of customer accounts, and payment of outstanding invoices. The two largest annual expenses in the Sewer Admin account are employee wages and benefits and contracts for services. Annual contracts included in the proposed 2025 Sewer Admin Budget include Tyler Technology Software Debt (\$9,800), Annual Tyler Support Fee (\$12,000), Code Red, GIS Mapping, and Payroll Processing. The only capital item included in the proposed 2025 Sewer Admin budget is computer upgrade, estimated to cost \$5,000. An increase to professional services is included at \$8,150 for increased audit fees.

Sewer Admin Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	58,970.00	64,427.78	62,009.00	36,710.54	62,009.00	64,775.00
Professional Fees	0.00	2674.66	0.00	224.69	250.00	8,150.00
Supplies	6,500.00	7,446.66	6,500.00	3,941.63	6,500.00	6,500.00
Contract/Agreement	28,870.00	24,771.74	30,000.00	19,541.06	30,000.00	30,000.00
Capital Outlay	0.00	0.00	6,250.00	5,012.75	6,250.00	0.00
Miscellaneous	200.00	1,025.88	500.00	475.32	500.00	500.00
Computer Upgrades	0.00	0.00	0.00	0.00	0.00	5,000.00

Sewer Debt Service

Expenditures

The Sewer Enterprise Fund has two issuances of outstanding debt that are included in the annual budget each year. A third issuance of debt will likely be incorporated into the 2026 annual budget, once the Series 2023 infrastructure upgrades are constructed. The servicing of debt in the Sewer Department is made with revenues from surcharges adoption prior to the issuing of the debt.

Sewer Debt Service Exp						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Prin - Sewer (1)	59,225.00	8,236.64	60,500.00	35,201.29	60,645.03	62,200.00
Int - Sewer (1)	81,150.00	74,231.96	80,000.00	46,649.72	79,670.98	75,250.00
Prin - Sewer (2)	7,860.00	7,196.51	8,050.00	4,671.82	8,048.65	8,250.00
Int - Sewer (2)	10,755.00	10,753.35	10,600.00	6,185.17	10,563.35	10,400.00

Airport Department

Revenue

The Airport Department is by far the City's most complex annual budget, due to the strong role that both the State of South Dakota and the Federal Aviation Administration (FAA) in producing revenues. Nearly all activities at the Flandreau Municipal Airport are eligible for reimbursement through the SD Department of Transportation and FAA. For fiscal years 2024 and 2025, the FAA has authorized a 95% reimbursement rate for all eligible expenses and the SDDOT has authorized a 2.5% reimbursement rate. Other sources of revenue for the Flandreau Municipal Airport include the collection of rents from both farmland and hangar land leases, hangar rents, and fuel revenue. A large one-time revenue that the City is anticipating in the 2025 Airport Budget is Federal and State Grant funding to assist in the land acquisition of the long-awaited Airport Expansion Project. Also included is a \$40,000 transfer from Airport Savings to fulfill the 2.5% projected City Match.

Airport Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Grants-Federal	675,000.00	45,992.09	5,400,000.00	45,341.27	50,000.00	1,026,000.00
Grants-State	26,250.00	2,455.76	300,000.00	1,296.73	1,296.73	27,000.00
Rentals/Lease	25,525.00	25,536.30	25,525.00	15,457.30	25,525.00	25,525.00
Hangar Rent	3,000.00	2,250.00	3,000.00	2,375.00	3,000.00	3,000.00
Fuel Revenue	2,200.00	8,290.89	2,200.00	5,995.73	6,500.00	11,000.00
Airport Savings			40,000.00	0.00	0.00	40,000.00

Expenditures

Annual, reoccurring expenditures in the Airport Department are typically minimal in comparison to other City Departments. The largest reoccurring expenses in the Airport Department are costs associated with the purchase of fuel for resale, property taxes, and gas and oil for snow removal and mowing. The large one-time expense included in the proposed 2025 Budget is the land purchase for the Airport Expansion project.

Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Insurance-Property	2,800.00	8,015.75	9,300.00	18,151.95	18,151.95	18,152.00
Fuel Purchase Expense	4,300.00	5,056.20	4,300.00	13,047.10	13,500.00	10,000.00
Gas/Oil	6,500.00	1,880.99	7,000.00	932.45	8,000.00	8,000.00
Utilities	5,000.00	3,820.97	5,000.00	2,274.57	2,000.00	2,000.00
Const/Improv/Land	750,000.00	51,852.89	6,000,000.00	26,777.24	26,778.00	1,080,000.00

Solid Waste Department

Revenues

The City contracts with Eng Services for the provision of solid waste services in the Community. The majority of all revenues in the Solid Waste Department are collected through utility payments. The amount of utility sales is directly correlated with the number of utility customers, as there are set monthly fees for the collection of solid waste. The contract with Eng Services was last negotiated and adopted in the Winter of 2021. Other revenues in the Solid Waste Department are the collection of fees from the Rubble Site, and collection penalties. Proposed 2025 revenues are slightly higher than anticipated 2024 amounts.

Sewer Revenue						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Utility Sales	180,000.00	211,516.77	200,000.00	120,564.76	215,000.00	215,000.00
Collection Penalties	3,000.00	2,933.30	3,000.00	1,604.18	3,000.00	3,000.00
Rubble Site Fees	1,100.00	709.64	500.00	407.87	500.00	500.00

Expenditures

Expenditures in the Solid Waste Department, on an annual basis, are primarily comprised of payments to Eng Services for the provision of solid waste disposal services. The payment for services to Eng Services is simply based upon the number of customers served on a monthly basis. Other expenses in the Solid Waste Department include wages for staff at the Yard Waste Site and the capital purchase of recycling containers for the City's recycling program.

Solid Waste Expenditures						
Description	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2024 YE Est	2025
Wages	5,762.00	3,569.98	5,762.00	0.00	5,762.00	5,950.00
Contract/Agreement	159,000.00	175,597.55	159,000.00	126,479.65	175,000.00	185,000.00
Capital Outlay	5,000.00	0.00	5,000.00	0.00	0.00	2,000.00

GLOSSARY

A

Accounting System – The total set of records and procedures which are used to record, classify, summarize and report information on the financial status and operation.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Additional 1% Capital Improvement Sales Tax – Established as authorized by South Dakota Codified Laws to account for revenues and expenditures of an additional 1% sales and use tax restricted for capital improvements.

Allocation – A part of a lump sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities or objects.

Annual Budget – A budget applicable to a single fiscal year. See also Budget.

Annualize – Taking changes that occurred mid-year and calculating their costs for a full year for the purpose of preparing an annual budget.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Ordinance – It is the method by which the expenditure side of the annual budget is enacted into law by the legislative body.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

F

Fiscal Year – The time period designated by the City signifying the beginning and end of the financial reporting period. The City has established a January 1 to December 31 fiscal year.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources with all related liabilities and residual equities or balances and changes which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit. Unspent funds remaining from the prior year which may be available for appropriation in the current year, pending any restrictions. GASB 54 requires a more detailed reporting level into five distinguishable categories as follow:

- Non-spendable - Amounts that are not in a spendable form or are required to be maintained intact.
- Restricted - Amounts that can only be spent for the specific purposes stipulated by external resource providers
- Committed - Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (i.e. the governing body). Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- Assigned - amounts intended to be used by the government for specific purposes.
- Unassigned - residual classification for the general fund and includes all amounts not contained in the other classifications.

Fund Balance Retained – The excess that is reserved for general purposes of the fund. This money can only be expended with City Commission approval.

Fund Type – In governmental accounting, all funds are classified into seven generic fund types; General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust and Agency.

G

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial recording and reporting that encompass the conventions, rules, and procedures that define accepted accounting practices.

General Fund – The general operating fund was established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

GLOSSARY

A

Accounting System – The total set of records and procedures which are used to record, classify, summarize and report information on the financial status and operation.

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Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Ordinance – It is the method by which the expenditure side of the annual budget is enacted into law by the legislative body.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment – The process of making the official valuation of property for purposes of taxation. The valuation placed upon property as a result of this process.

Asset – Resources owned or held by a government which has monetary value.

Available (Unassigned) Fund Balance – The funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

BBB Tax – The additional 1% sales tax generated on revenues raised through Bed, Board and Booze sales. Examples of these types of revenue include; hotel/motel, prepared food, alcoholic beverages.

Balanced Budget – As defined in the South Dakota Statutory requirements for municipalities, a budget is considered balanced if the total of all available financial resources equals or exceeds the total of all financial requirements.

Bond – A long-term I.O.U or promise to pay. It is a promise to repay a specific amount of money (face value of the bond) on a particular date which is the maturity date. Bonds are primarily used to finance capital projects.

Bonded Debt – That portion of indebtedness represented by outstanding bonds.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

C

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Expenditures – Monies spent to acquire or upgrade items such as buildings, machinery and equipment so we are able to maintain, and often times increase, our operational efficiency

Capital Improvement – Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful lives. Also called Capital Projects.

Capital Outlay – Expenditures for the acquisition of capital assets.

Cash Basis – The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Casualty Reserve Fund – Established as authorized by South Dakota Codified Laws to be expended only for the payment of expenses to replace and repair property which was damaged or lost as a result of a casualty loss.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

D

Debt Service – Payment of interest and repayment of principal to holders of a government's debt instruments.

Deficit – The excess of an entity's expenditures or expenses over revenues during a single accounting period.

Department - A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operation within a functional area.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursements – The expenditure of monies from an account.

E

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. User fees are established and revised to ensure that revenues are adequate to meet all necessary expenditures. The City has established Enterprise Funds for water, sewer, electric, and solid waste.

Expenditures – Decreases in net financial resources. Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

F

Fiscal Year – The time period designated by the City signifying the beginning and end of the financial reporting period. The City has established a January 1 to December 31 fiscal year.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources with all related liabilities and residual equities or balances and changes which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit. Unspent funds remaining from the prior year which may be available for appropriation in the current year, pending any restrictions. GASB 54 requires a more detailed reporting level into five distinguishable categories as follow:

- Non-spendable - Amounts that are not in a spendable form or are required to be maintained intact.
- Restricted - Amounts that can only be spent for the specific purposes stipulated by external resource providers
- Committed - Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (i.e. the governing body). Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- Assigned - amounts intended to be used by the government for specific purposes.
- Unassigned - residual classification for the general fund and includes all amounts not contained in the other classifications.

Fund Balance Retained – The excess that is reserved for general purposes of the fund. This money can only be expended with City Commission approval.

Fund Type – In governmental accounting, all funds are classified into seven generic fund types; General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust and Agency.

G

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial recording and reporting that encompass the conventions, rules, and procedures that define accepted accounting practices.

General Fund – The general operating fund was established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

Governmental Funds – Funds generally used to account for tax-supported activities. The governmental funds are: General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

Grants – This funding source includes State and Federal subsidies received in aid of the public undertaking.

I

Infrastructure – A government's public support structure such as streets, roads, water lines and sewer lines.

L

Levy – (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

M

Maturities – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill – 1/1000 of one dollar; used to compute taxes by multiplying the rate times the taxable value divided by 1,000 or a tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Example: millage rate of \$ 3.9912 per thousand, taxable value of \$100,000

\$100,000

\$1,000 x .39912 = \$ 399.12

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues,

which should be accrued to reflect properly the taxes levied and revenue earned.

N

“No Debt” Debt – This term describes a financial debt or obligation of the City that does not reduce or count against the legal debt limit of the City because the repayment of this debt is secured by a surcharge on utility user charges.

O

Object of Expenditure – As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, contractual services, materials and supplies.

Operating Budget – A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

Operating Transfer – Routine and/or recurring transfers of assets between funds. Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; transfers of tax revenues from the general fund to special revenue funds or to an enterprise fund and transfers from an enterprise fund.

Other Financing Sources – Governmental fund general long term debt proceeds, operating transfer- in and material proceeds of fixed assets dispositions. Such amounts are classified separately from revenues.

Other Financing Uses – Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

P

Park & Recreation Fund – Established to account for the operations and maintenance of the City- owned park and recreation facilities and activities, pursuant to South Dakota Codified Laws.

Performance Measures – Statistical measures which are collected to show impact of dollars spent on City services.

Personal Services – Salaries and wages paid for services performed by employees of the City, and fringe benefit costs associated with these services.

R

Reserve – An account used to either set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Retained Reserve – See Reserve

Revenues – The term designates an increase to a fund's assets which 1. does not increase a liability (e.g. proceeds from a loan); 2. does not represent a repayment of an expenditure already made; 3. does not represent a cancellation of certain liabilities; 4. does not represent an increase in contributed capital.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period typically a future fiscal year.

S

State Revolving Loan – Low-cost loan provided by the State for storm water, water and sewer. Also called SRF

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes.

Special Sales Tax Fund – Established to account for revenues and expenditures of an additional one percent tax on lodging, alcoholic beverages, prepared foods and admissions pursuant to South Dakota Codified Laws.

T

Tax Increment Fund – Established to account for the financial activities of a Tax Increment District (TID). These Districts are created to capture the incremental tax revenues generated by the development of the district over a period of 20 years.

Tax Levy – The total amount to be raised by general property taxes for the purposes stated in the Ordinance approved by the governing body to the County Auditor.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the service for the recipient fund.

Transmittal Letter – The opening section of the budget which provides the Mayor, City Council and public with a general summary of the most important budget issues, changes from the recent fiscal year and recommendations regarding the financial policy for the coming year.

Tax Rate – The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

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Unassigned Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.