

**ORDINANCE NO. 962
2027 APPROPRIATION ORDINANCE**

AN ORDINANCE PROVIDING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027 AND ENDING DECEMBER 31, 2027

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DELL RAPIDS, SOUTH DAKOTA.

Section 1. That the following sums of money are hereby appropriated to meet the obligations of the City of Dell Rapids for the fiscal year ending December 31, 2027. The finance officer is directed to certify the following dollar amount of tax levies made in this ordinance to the Minnehaha County Auditor.

<u>GENERAL GOVERNMENT</u>	General Fund	Third Cent Sales Tax Fund	Revolving Loan Fund	Library Fines & Fee Fund	Library Donations Fund	Capital Project Funds
411 Legislative	\$ 48,870.00					
411.5 Contingency	\$ 75,000.00					
412 Executive	\$ 314,387.00					
413 Elections	\$ 2,400.00					
414 Financial Administration	\$ 427,925.00					
419 Other	<u>\$ 241,920.00</u>					
TOTAL GENERAL GOV'T	\$ 1,110,502.00					
<u>PUBLIC SAFETY</u>						
421 Police	\$ 361,900.00					
422 Fire	\$ 105,900.00					
423 Inspection	<u>\$ 17,890.00</u>					
TOTAL PUBLIC SAFETY	\$ 485,690.00					
<u>PUBLIC WORKS</u>						
431 Streets	\$ 1,340,975.00					\$5,250,000.00
432 Rubble Site	\$ 30,790.00					
439 Transit	<u>\$ 141,300.00</u>					
TOTAL PUBLIC WORKS	\$ 1,513,065.00					
<u>HEALTH</u>						
441 Health	\$ 6,500.00					
444 Humane Society	\$ 6,500.00					
446 Ambulance	<u>\$ 100,000.00</u>					

TOTAL HEALTH	\$ 113,000.00					
<u>PARK & RECREATION</u>						
451 Recreation	\$ 289,120.00					
452 Parks	\$ 952,950.00					
455 Libraries	<u>\$ 376,350.00</u>			\$4,700.00	\$ 11,000.00	
TOTAL PARK & RECREATION	\$ 1,618,420.00					
<u>CONSERVATION & DEVELOPMENT</u>						
465 Community Support	\$ 195,000.00					
465.1 Economic Development	<u>\$ 138,915.00</u>	\$57,211.00	\$30,000.00			
TOTAL C&D	\$ 333,915.00					
<u>DEBT SERVICE & TRANSFERS</u>						
470 Debt Service	\$ 209,439.00					
510 Operating Transfer Out	<u>\$ 530,008.00</u>	\$30,000.00				
TOTAL	\$ 739,447.00					
<u>TOTAL APPROPRIATIONS</u>	<u>\$ 5,914,039.00</u>	<u>\$ 87,211.00</u>	<u>\$ 30,000.00</u>	<u>\$ 4,700.00</u>	<u>\$ 11,000.00</u>	<u>\$5,250,000.00</u>

Section 2. The following designates the fund or funds that money derived from the following sources is applied to.

	General Fund	Third Cent Sales Tax Fund	Revolving Loan Fund	Library Fines & Fee Fund	Library Donations Fund	Capital Project Funds
Unassigned Fund Balance	\$ 767,357.00				\$ 10,000.00	
Property Taxes	\$ 1,957,841.00					
Sales and Other Taxes	\$ 2,000,000.00	\$ 85,000.00				
License & Permits	\$ 37,900.00					
Intergovernmental Revenue	\$ 273,916.00					\$ 500,000.00
Charges for Goods & Services	\$ 51,500.00					
Fines & Forfeitures	\$ 2,500.00			\$ 4,700.00		
Miscellaneous	\$ 575,725.00	\$ 5,000.00			\$ 1,000.00	
Operating Transfer In	\$ 160,000.00		\$ 30,000.00			\$ 350,000.00
Other Sources	\$ 87,300.00					\$4,400,000.00
<u>TOTAL MEANS OF FINANCE</u>	<u>\$ 5,914,039.00</u>	<u>\$ 90,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 4,700.00</u>	<u>\$ 11,000.00</u>	<u>\$5,250,000.00</u>

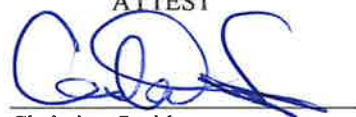
Section 3. The following designates the revenue and expenditures of the proprietary funds with the City of Dell Rapids.

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Liquor Fund	Equipment Replacement
Beginning Unrestricted Cash	\$1,200,000.00	\$1,700,000.00	\$500,000.00	\$600,000.00
Estimated Revenue	<u>\$2,565,882.00</u>	<u>\$5,553,106.00</u>	<u>\$1,748,486.00</u>	<u>\$176,000.00</u>
TOTAL AVAILABLE	\$3,765,882.00	\$7,253,106.00	\$2,248,486.00	\$776,000.00
Less Appropriations (Expenses)	\$2,897,882.00	\$5,341,505.00	\$1,588,486.00	\$105,000.00
Less Transfer out	\$ 20,000.00	\$ 50,000.00	\$160,000.00	
ESTIMATED SURPLUS/RESERVE	\$ 848,000.00	\$1,861,601.00	\$500,000.00	\$671,000.00

Adopted this 21st day of September, 2026.

ATTEST


Christina Smith
Municipal Finance Officer

(SEAL)




Marsha Symens
Mayor

First Reading: September 8, 2026
Second Reading: September 21, 2026
Published: September 25, 2026
Effective Date: October 16, 2026