ORDINANCE 948
2026 APPROPRIATIONS ORDINANCE

AN ORDINANCE ADOPTING THE 2026 APPROPRIATIONS ORDINANCE FOR THE CITY OF DELL RAPIDS, SOUTH DAKOTA

BE IT ORDAINED by the Governing Body of the City of Dell Rapids that the following sums are appropriated to meet the obligations of the municipality.

	2026 Budget
GENERAL FUND	
REVENUES:	
311 General Property Taxes	1,791,383
Sales Tax	1,825,000
Other Tax-Related	72,500
320 Licenses and Permits	31,750
330 Intergovernmental Revenue	171,900
340 Charges for Goods and Services	48,000
350 Fines and Forfeits	2,000
360 Miscellaneous Revenue	233,200
375 Riverside/Pavilion	12,300
377 Campground Fees	55,000
380 Enterprise Operating Revenue	1,000
390 Transfer from Liquor Fund	100,000
390 Transfer from General Fund Reserve	191,071
TOTAL GENERAL FUND REVENUES	$4,535,104
EXPENDITURES:	
410 General Government:	
4110 Legislative	60,600
4120 Executive	326,700
4123 Planning Commission	66,000
4130 Elections	3,250
4140 Finance Office	341,700
4150 Contingency Transfer	100,000
4190 Buildings and Maintenance	143,000
TOTAL General Government	$1,041,250
420 Public Safety:	
4210 Law Enforcement	357,860
4220 Fire Department	98,000
4231 Code Enforcement	43,350
TOTAL Public Safety	$499,210
430 Public Works:	
4300 Snow Removal	83,900
4310 Street Department	1,111,050
4320 Rubble Site	33,450
4390 Dell Rapids Transit	21,000
TOTAL Public Works	$1,249,400

440 Health and Welfare:	
4410 Mosquito Control	7,775
4440 Humane Society	6,650
4460 Ambulance	60,000
TOTAL Health and Welfare	$74,425
450 Culture and Recreation:	
4510 Recreation	33,500
4512 Swimming Pool	170,100
4515 Community Hall	77,900
4520 Parks	407,550
4550 Library	375,650
TOTAL Culture and Recreation	$1,064,700
465 Economic Development and Assistance:	
4650 Community Support	226,361
4651 Economic Development	89,750
TOTAL Economic Development and Assistance	$316,111
470 Debt Services	
4410 Principal	132,700
4220 Interest	77,300
TOTAL Debt Services	$210,000
511 Transfers	
4291 Transfer to Wastewater Fund	80,008
TOTAL Transfers	$80,008
TOTAL GENERAL FUND EXPENDITURES	$4,535,104

SPECIAL FUNDS

211 – GROSS RECEIPTS

REVENUES:	
313 Sales Tax	85,000
361 Interest Earned	4,000
TOTAL GROSS RECEIPTS REVENUES	$89,000
EXPENDITURES:	
4653 Promoting the City	82,000
4530 Transfer to Fund Balance	7,000
TOTAL GROSS RECEIPTS EXPENDITURES	$89,000

226 - LIBRARY FINES & MEMBERSHIP FEES FUND

REVENUES:	
354 Fines & Forfeits & Memberships	4,700
TOTAL LIBRARY FINES AND FEES REVENUES	$4,700
EXPENDITURES:	
4550 Library	4,700

TOTAL LIBRARY FINES AND FEES EXPENDITURES	$4,700
228 – LIBRARY DONATIONS FUND	
REVENUES:	
360 Contributions / Donations	1,000
TOTAL Revenues	$1,000
EXPENDITURES:	
4550 Library	1,000
TOTAL LIBRARY DONATIONS EXPENDITURES	$1,000

ENTERPRISE FUNDS

601 - LIQUOR FUND	
REVENUES:	
359 Late Charges	0
360 Miscellaneous Revenue	28,000
380 Video Lottery	60,000
380 Operating Agreements	1,500,000
380 10% Operating Revenue	150,000
TOTAL LIQUOR FUND REVENUES	$1,738,000
EXPENSES:	
4930 Liquor/Lottery	1,738,000
TOTAL LIQUOR FUND EXPENSES	$1,738,000
602 - WATER FUND	
REVENUES:	
359 Late Charges	15,000
369 Miscellaneous Revenue	36,000
380 Operating Revenue	1,086,500
391 Transfer from Water Reserve	484,330
391 Capital Contributions	1,500,000
391 Orleans Project – DW#11	735,700
TOTAL WATER FUND REVENUES	$3,857,530
EXPENSES:	
4331 Water Supply	300,000
4334 Water Distribution	3,483,930
4335 Water Billing	73,600
TOTAL WATER FUND EXPENSES	$3,857,530
604 - WASTEWATER FUND	
REVENUES:	
334 Grants	500,000
359 Late Charges	13,000
369 Miscellaneous Revenue	50,000
381 Wastewater Charges	1,253,000
391 Transfer from Fund Reserve	552,892
391 Transfer from General Fund	80,008
391 Orleans Ave. Project CW #13	1,719,700

391 West Utilities – CW#12	2,541,620
TOTAL WASTEWATER FUND REVENUES	$6,710,220
EXPENSES:	
4325 Wastewater Collection and Treatment	6,636,620
4328 Wastewater Billing	73,600
TOTAL WASTEWATER FUND EXPENSES	$ 6,710,220

650 – EQUIPMENT REPLACEMENT FUND

REVENUES:	
361 Interest Earned	6,000
362 Equipment Rental	122,000
TOTAL EQUIPMENT REPLACEMENT REVENUES	$128,000
EXPENSES:	
4340 Equipment Purchases	50,000
4530 Transfer to Fund Reserve	78,000
TOTAL EQUIPMENT REPLACEMENT EXPENSES	$128,000

First Reading dated at Dell Rapids, South Dakota this 8th day of September 2025.

FOR THE GOVERNING BODY OF THE
CITY OF DELL RAPIDS, SOUTH DAKOTA

By__________________________________
Marsha Symens, Mayor

ATTEST:

By __________________________________
Steve McFarland, Interim Finance Officer

City Council Public Hearing and First Reading: September 8, 2025
Second Reading and Adoption: September 15, 2025
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