



2019 BUDGET REPORT

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MAY 2018 – MAY 2019

HARRISBURG CITY COUNCIL

JULIE BURKE-VAN LUVANEE

Mayor

RYAN BERG

City Council - President
Ward I

RYAN WOLBRINK

City Council
Ward I

JOE STONESIFER

City Council
Ward II

RYAN OLSON

City Council – Vice President
Ward II

Preparation of the 2019 budget is the result of the incorporation of the Capital Improvement Plan, department planning recommendations, and city staff listening to City Council and community comments to develop a budget to meet current and future needs. The budget intends to accomplish these things: (1) provide the City Council with the information needed to establish revenue levels and set expenditures of public funds, (2) provide staff with the opportunity to present its recommendations for projects and community enhancements, and (3) to identify and continue discussion on items that may appear in future budgets.

The City Council completed a review of the 2019 budget proposal, modified it as needed, and adopted it in September 2018. Some projects are large and noticeable to the public while others may be smaller in cost and less noticeable, but each item makes a difference in the effectiveness of providing public services.

Fiscal Outlook

Over 340 acres of land has been annexed into the city limits of Harrisburg in the past two years opening several opportunities for general business, multi-family and single-family housing activity. This construction activity is generating property and sales tax revenue for the local economy.

General fund sales tax basically stayed the same from 2016 to 2017 but has seen an increase of almost 24% for the first part of 2018, we account this to the opening of Fareway Grocery and Ace Hardware as well as other businesses.

The Additional Sales Tax Fund (3rd Penny Sales Tax) saw a substantial increase of 32% from 2016 to 2017 and for the first part of 2018 the city has seen almost a 60% increase, we have accounted this to addition of the Meadow Barn and Grains and Grapes Liquor businesses. We expect to see these sales tax increases taper off but remain positive for 2019.

Summary
2019 City of Harrisburg Budget

General Fund

The General Fund contains the services performed by a City such as police and fire protection, street maintenance, library, parks and recreation, code compliance, general government and other services. General Fund revenues in 2019 will continue to come from property taxes estimated at \$1,175,593, sales tax estimated at \$1,200,000, a variety of fees and permits, payments from other units of government, grants, fines, annual special assessments, and interest income.

The General Fund is projected to generate \$3,116,631 in 2019. This is up \$428,258 from the 2018 budget derived mostly from an increase in sales tax, property taxes and annual street assessments with the construction of new homes. We will continue to look at opportunities to increase revenue to offset General Fund expenses.

The majority of the General Fund is spent on operational costs. Here are a few items proposed for funding from the General Fund.

- \$43,000 Public Works Pickup
- \$65,000 for a tractor
- \$175,000 Dump truck with snow plow
- \$194,000 for Street Maintenance and Improvement work such as chip sealing, asphalt and gutter repair, striping, sidewalk repair, and dust control
- \$50,000 for park development and improvements
- \$60,000 for improvements at the city parks
- \$300,000 for walking path along Willow from Prairie Street to Honeysuckle Avenue (City's portion of awarded grant)
- \$171,000 for the completion of North Columbia Street

Municipal Utilities

Water Fund

In 2019, the water rate for a residential user with a 5/8” meter using 3,000 gallons was approved at \$11.64 (base charge no usage) + \$.51 per 1,000 gallons of usage + Surcharge-02 of \$1.12 per 1,000 gallons of water used + Surcharge-03 of \$1.52 per 1,000 gallons of usage. The City of Harrisburg adopted a tiered volume rate structure in July 2018 where the volume rate increases with each tier and will be effective with the October 2018 billing. Rates fund debt service related to the water tower, the prepayment for Lewis & Clark, water main loop, and the cost of purchasing water from Lewis & Clark Regional Water. Rates are reviewed annually.

Wastewater Fund

In 2019, the sewer rate for residential users with a 5/8” meter was approved at \$19.32 (base charge no usage) + \$10.61 per 1,000 gallons of usage + Surcharge-03 of \$1.78 per 1,000 gallons of usage + Surcharge-04 of \$1.28 per 1,000 gallons of usage + Surcharge-05 of \$12.00 per customer per month. Rates fund debt service related to the force main infrastructure and the Columbia Basin Sewer project, and land for a Wastewater treatment facility as well as pumping charges to the City of Sioux Falls that we incur. The City of Harrisburg adopted a rate increase in July 2018 and will be effective with the October 2018 billing. Rates are reviewed annually

Special Revenue Funds

Bed, Board and Booze (BBB) Sales Tax

The fund has seen a substantial increase in receipts in 2018. Subsidy funding is included for the Harrisburg Economic Development Corporation, Lincoln County Economic Development Association, and Forward Sioux Falls.

Storm Drainage Maintenance Fund

This fund was established in 2009 to record the annual storm drainage assessments. Funds collected are used towards storm drainage improvements outlined in the storm drainage master plan. The first project using the Storm Drainage Maintenance Fund was the Columbia Street Sanitary Sewer and Storm Drainage Improvements constructed in 2014.

GENERAL GOVERNMENT REVENUE

TAXES GENERAL PROPERTY

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-31101 Current Year General Property Taxes	944,847	1,002,671	1,072,413	600,364	1,175,593
101-31102 Prior Year Property Taxes	14,224	8,955	8,000	10,030	9,000
101-31107 Taxes on Mobile Homes	0	0	0	0	0
GENERAL PROPERTY TAXES TOTAL	959,071	1,011,626	1,080,413	610,394	1,184,593

Current Year General Property Taxes

The current year's property taxes include tax collections on assessed real property in Harrisburg. The property tax levy is currently 3.357 mill. The budget includes the 2.1% CPI allowed by state statute plus 7.364% for growth for a total of 9.464%, increasing the tax collections in 2019 by \$101,639 over 2018.

Prior Year Property Taxes

This is an estimation of taxes that will not be collected in the budget year.

Tax on Mobile Homes

Receipts from property taxes on mobile homes.

SALES TAX

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-31300 Sales Tax	1,096,780	1,094,841	950,000	599,650	1,200,000

Sales Tax

A 2% municipal sales tax to help fund day-to-day City operations was approved by the voters in 1992. The tax became effective January 1, 1993. Sales tax revenue estimates are based upon previous years' revenues and new business that has come to Harrisburg in the past year.

AMUSEMENT TAX

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-31500 Amusement Tax	240	972	150	0	450

Amusement Tax

The State imposes a special amusement excise tax of four percent of the gross receipts from the operation of any mechanical or electronic amusement device and proceeds from a registration fee of twelve dollars per machine. Remitted by the State of South Dakota.

PENALTIES AND INTEREST

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-31900 Penalties & Interest on Delinquent Tax	2,799	876	1,500	564	1,000

Penalties and Interest on Delinquent Taxes

Delinquent property tax payments include an interest penalty charge collected by Lincoln County and remitted to the City.

LICENSES AND PERMITS

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-32000 Building and other Permits	82,004	120,183	70,000	47,964	75,000
101-32100 Lottery Licenses	1,800	1,800	1,500	500	1,500
101-32101 Daycare Licenses	310	240	250	50	240
101-32200 Animal Licenses	626	641	500	352	500
101-32300 Garbage Licenses	1,800	1,300	1,400	1,400	1,400
101-32400 Liquor Licenses	9,975	11,075	7,500	4,961	9,000
101-32500 Moving Permit	0	0	0	0	0
101-32600 Variance/CUP Permits	600	20	0	0	0
101-32601 Sign Permit	25	0	0	0	0
101-32800 Peddlers Permit	350	900	250	800	600
101-32802 Golf Cart Permit	0	15	0	0	0
101-32803 Community Garden Plot	1,435	1,085	1,050	840	800
101-32804 Camper Permit	0	0	0	0	0
101-32805 Fireworks Sales Permit	200	200	200	200	0
101-32901 SD State Park Stickers	720	690	0	344	0
101-32902 SD Game Fish Parks Hunting and Fishing Licenses	358	349	0	16	0
Licenses and Permits Total	100,203	138,498	82,650	57,427	89,040

Building Permits

Building permit fees are based on the value of construction. Estimated number of permits for 2019 is approximately 80 new single-family homes. An amended fee schedule was adopted in November of 2013; refer to Resolution 2013-33.

Lottery Licenses

Video lottery machine licenses are \$50.00 per machine per year, remitted to the city.

Daycare Licenses

Daycare licenses are an annual registration fee of \$10.00, remitted to the city.

Animal Licenses

Animal Licenses are \$5.00 per year for spayed or neutered and \$10.00 per year for unspayed, remitted to the city annually.

Garbage Licenses

Independent private haulers provide sanitation service to the City of Harrisburg residents and businesses. Each hauler pays an annual license fee of \$200.00 to the city.

Liquor Licenses

State law controls the number of liquor licenses a municipality may issue. It is based on a population ratio. The City of Harrisburg currently has one (1) restaurant liquor license, six(6) retail on-sale liquor licenses, four(4) off sale liquor licenses, and four(4) malt beverage licenses.

On and off sale liquor licenses are issued in December of each year and malt beverage licenses are issued in July for one year.

Moving Permit

Moving permits are \$50.00 and are required if moving a structure into or out of the city limits of Harrisburg.

Variance Permit/ Conditional Use Permits

Each person requesting a variance or conditional use permit is required to pay a fee to meet publication and other related costs to the City. These fees were last revised in November 2017 and are reviewed annually.

Sign Permit

Sign permits are \$10.00 and are required if installing a sign. An application must be completed and approved by the Harrisburg Planning Commission.

Peddlers Permit

Each company requesting a peddlers or solicitors permit is required to pay a permit fee of \$50.00 per year per each person peddling. An application must be completed.

Golf Cart Permit

A golf cart that is licensed with the city is required to be licensed with the city at a cost of \$5.00 fee.

Community Garden Plot Fee

The city currently has 48 community garden plots available, the fee to have a plot is \$35.00/year.

Camper Permit

A special camper permit may be obtained for \$5.00 per day with a limit of 4 consecutive days for visitors with campers. (Ordinance 2005-13)

Fireworks Sales Permit

A permit to sell fireworks with in the city of Harrisburg is required and the application fee is \$200.00.

SD State Park Stickers

The city began selling SD State park stickers in 2015 as a convenience for our residents.

SD Game Fish and Parks Hunting and Fishing Licenses

The city began selling SD Game Fish and Parks Hunting and fishing licenses in 2015 as a convenience for our residents.

STATE SHARED REVENUE

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-33100 Federal Grants	257	673	0	458	0
101-33400 State Grants	1,716	2,170	0	0	0
101-33402 Surface Transportation Program	0	184,126	184,000	0	184,000
101-33501 Bank Franchise Tax	7,370	20,933	10,000	13,340	15,000
101-33502 Motor Vehicle Commercial Prorate	2,263	2,200	1,750	893	1,800
101-33503 Liquor Tax Reversion	20,438	25,385	12,000	12,515	20,000
101-33504 Motor Vehicle Licenses (5%)	24,226	24,672	20,000	7,116	20,000
101-33507 Liquor License Reversion	6,239	6,239	0	0	0
101-33508 Local Government Highway and Bridge Fund	8,094	7,265	8,000	4,120	8,000
101-33802 County Highway and Bridge Reserve Tax	1,037	0	1,000	1,037	1,000
101-33803 County Wheel Tax	4,413	4,617	4,000	7,348	5,000
STATE SHARED REVENUE TOTAL	76,053	278,280	240,750	46,827	254,800

Federal Grants

Grants and reimbursements received from the Federal Government for specific purposes.

State Grants

Grants and reimbursements received from the State for specific purposes.

Surface Transportation Program

This is a Federal allotment of funds through the state for the State Transportation Improvement Program (STIP). In 2015, the state started passing these funds to the City instead of making program payments directly to projects. These funds are restricted for STIP projects.

Bank Franchise Tax

The franchise tax on banks is based upon the net income of the banks. The State retains a portion of the revenue and returns the rest to those counties in which the banks operate.

Motor Vehicle Commercial Prorate

Each county shall distribute twelve (12) percent of its portion of motor vehicle fees to the municipalities of the county pursuant to SDCL 32-10-35

Motor Vehicle Licenses (5%)

All cities in a county receive 5% of motor vehicle license revenue collected by the County and distributed according to total street miles.

Liquor Tax Reversion

Fifty percent of wholesaler license fees received revert to the municipality where the licensee is located.

Local Government Highway/Bridge Fund

The City of Harrisburg receives 1.31% of this state fund for construction and maintenance of their municipal streets.

County Highway and Bridge Reserve Tax

In all municipalities, twenty five percent of the money raised by the levy made in the Highway and Bridge Fund within said municipalities shall be paid by the county treasurer to the finance officer.

County Wheel Tax

The proceeds from the County Wheel tax shall be retained by the county and deposited in the county road and bridge fund, and the revenue may be used only for highway and bridge maintenance and construction. The board of county commissioners shall, by resolution, establish a means of distributing the revenue generated by this chapter amount the county and the municipalities and townships located with the county. (SDCL 32-5A-2).

CHARGES FOR GOODS AND SERVICES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-34101 Zoning and Subdivision Fees	4,150	6,300	3,000	1,900	3,000
101-34102 Sales of Maps and Publications	0	0	0	0	0
101-34103 Building Permit Fees	6,512	9,594	5,500	3,787	6,000
101-34104 Notary Service Fee	60	65	0	40	0
101-34105 Fax Service Fee	0	0	0	0	0
101-34106 Building Plan Review	9,156	19,584	5,000	6,379	5,000
101-34190 Credit Card Finance Fees	390	1,468	150	235	150
101-34199 Travel Reimbursement	1,294	0	0	0	0
101-34301 Parking Permits	25	0	0	0	0
101-34402 Weed Cutting and Removal Fee	120	580	0	0	0
101-34699 Administration Fee (Parks)	16,250	18,500	15,000	6,750	17,500
CHARGES FOR GOODS AND SERVICES TOTAL	37,957	56,091	28,650	19,091	31,650

Zoning and Subdivision Fees

These are fees charged for submitting annexations, plans, platting, and rezoning to meet publication and other related costs to the City. These fees were revised in November 2017 and are reviewed annually.

Sales of Maps and Publications

Map sales include charges for the use of the City's printer to make copies of plats and other maps.

Building Permit Admin Fees

The City of Harrisburg collects an 8% fee on all building permits for administration services.

Notary Service Fee

A fee of \$5.00 for notary service was adopted in 2010.

Fax Service Fee

A fee of \$2.00 for fax service was adopted in 2010.

Building Plan Review Fee

A fee of 25% of the Building Permit Fee was adopted within Resolution 2017-23.

Credit Card Finance Fees

The City of Harrisburg collects a credit card finance fee of 5% on building permit fees paid for by credit card.

Weed Cutting and Removal Fee

Charges for weed cutting are placed here when the City contracts the task and then charges the property owner.

Administration Fee (Parks)

The City of Harrisburg collects a \$250.00 administration fee on each new residential, commercial, or industrial building permit to be used towards our city's parks development and improvements.

FINES AND FORFEITS

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-35000 Fines and Forfeits	0	100	0	0	0
101-35100 Court Fines and Forfeits	0	0	0	0	0
101-35200 Animal Control Fines	0	0	0	0	0
101-35300 Parking Fines	675	500	0	1,530	0
101-35400 Library Fines	725	908	0	451	0
101-35500 Building Permit Fines	151	100	0	0	0
101-35900 Other Fines and Forfeits	50	50	0	0	0
FINES AND FORFEITS TOTAL	1,601	1,658	0	1,981	0

Fines and Forfeits

These fines are collected off city violation tickets.

Court Fines and Forfeits

Remitted periodically by the Unified Judicial System (Clerk of Courts)

Animal Control Fines

Fines collected for violation of city animal ordinances

Parking Fines

Fines collected for violation of city parking ordinances.

Library Fines

Fines collected by the library.

Building Permit Fines

Fines collected by the Building code enforcement.

Other Fines and Forfeits

Fines collected by the city other than those listed.

MISCELLANEOUS REVENUE

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-36000 Miscellaneous Revenue	205	546	0	1,084	0
101-36100 Interest Earned	6,556	8,723	3,000	5,794	5,000
101-36200 Rentals	6,078	5,805	5,000	3,121	5,000
101-36305 Cost Recovery	16,073	21,324	0	0	0
101-36400 Maintenance of property Assessments	650	0	0	0	0
101-36401 Maintenance Assessments	148,955	193,961	243,760	135,017	300,098
101-36700 Contributions and Donations	6,119	5,148	5,000	7,000	5,000
101-36900 Other Miscellaneous Revenue	100	0	0	0	0
101-36901 Cable TV Franchise	44,261	42,698	42,500	19,367	40,000
101-36903 Recovery of Prior Years	2,929	1,970	0	2,865	0
MISCELLANEOUS REVENUE TOTAL	231,926	280,175	299,260	174,248	355,098

Miscellaneous Revenue

Miscellaneous revenue not coded to any other source.

Interest Earned

This includes interest earned on deposits and investments.

Rentals

This includes rental income from such things as city leased land for cell towers, leased city buildings.

Cost Recovery

Recording of cost recovery received.

Maintenance of Property Assessments

Recording of property maintenance assessments.

Maintenance Assessments

The governing body adopted an annual street maintenance assessment allowed by SDCL 9-45-38 in 2005. On July 1st, 2012, legislation changed and allowed the local governing body to set the per front foot assessment amount upon lots fronting and abutting a street and assess on all properties within the city limits of Harrisburg. Harrisburg City Council set this rate at \$1.60 per foot upon lots fronting and abutting a street.

Contributions and Donations

This includes all contributions and donations to governmental funds.

Other Miscellaneous Revenue

This includes all other miscellaneous revenue.

Cable TV Franchise Fee

To operate in the City of Harrisburg, a cable company pays a yearly franchise fee amounting to 5% of gross revenue. Both Midcontinent Communications and Vast operate cable within Harrisburg and their agreements were renewed in 2009.

Recovery of Prior Years Expenditures

Example would be a worker's compensation audit refund.

OTHER FINANCING SOURCES

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Amt	2019 Budget
101-39000 Other Sources of Revenue	0	0	5,000	74	0
101-39104 Compensation, Loss Damage	1,505	0	0	0	0
101-39110 Operating Transfers In	0	5,480	0	0	0
101-39120 Proceeds of General Long-Term Liability	0	252,059	0	0	0
101-39130 Sale of General	2,447	8,011	0	0	0
101-39140 Compensation for Damage to Capital Assets	0	0	0	0	0
OPERATING TRANSFERS IN TOTAL	3,952	265,550	5,000	74	0

Operating Transfers In

This represents interfund transfer of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment.

GENERAL GOVERNMENT

The City of Harrisburg is governed under the Aldermanic form of government. The Mayor is elected at-large and two aldermen are elected from each of the two wards. The term of office for the mayor is four years and the term of office for the alderman is three years after the adoption of Ordinance 2011-06. In December of 2012, the City hired a City Administrator.

CITY COUNCIL		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41110 41100	SALARIES	19,200	18,900	21,746	8,347.50	21,200
101 41110 41200	OASI	1,469	1,446	1,546	638.59	1,623
101 41110 41400	WORKMANS COMPENSATION	380	181	380	0	380
101 41110 42100	INSURANCE	79	549	500	0	600
101 41110 42200	PROFESSIONAL SERVICES AND FEES	0	0	250	0	250
101 41110 42600	SUPPLIES	124	32	250	56.45	250
101 41110 42700	TRAVEL AND CONFERENCE	0	100	400	45.00	1,000
SUBTOTAL		21,252	21,208	25,072	9,087.54	25,303
ORDINANCES AND RESOLUTIONS		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41130 42300	PUBLISHING	3,951	4,322	3,800	1,572.11	4,500
SUBTOTAL		3,951	4,322	3,800	1,572.11	4,500
CONTINGENCY		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41150 42900	OTHER CURRENT EXPENSE	0	0	30,000	0	30,000
SUBTOTAL		0	0	30,000	0	30,000
MAYOR		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41210 41100	SALARIES	6,000	6,300	6,783	3,150	6,600
101 41210 41200	OASI	459	482	483	240.98	506
101 41210 41400	WORKMANS COMPENSATION	96	45	100	0	100
101 41210 42100	INSURANCE	19	137	125	0	150
101 41210 42200	PROFESSIONAL SERVICES AND FEES	0	0	50	0	0
101 41210 42600	SUPPLIES	125	154	150	122.30	1,000
101 41210 42700	TRAVEL AND CONFERENCE	0	111	250	64	750
SUBTOTAL		6,699	7,229	7,941	3,577.28	9,106
CITY ADMINISTRATOR		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41220 41100	SALARIES	85,542	95,489	112,157	50,527.36	107,865
101 41220 41200	OASI	6,544	7,304	7,942	3,865.28	7,065
101 41220 41300	RETIREMENT	5,133	5,617	6,254	2,936.48	6,475
101 41220 41400	WORKMANS COMPENSATION	96	46	100	0	100
101 41220 41500	GROUP INSURANCE	9,892	8,792	7,494	4,290.86	8,824
101 41220 42100	INSURANCE	20	0	125	0	125
101-41220-42200	PROFESSIONAL SERVICE	175	675	1,000	195	1,000
101-41220-42300	PUBLISHING	0	0	0	0	0
101 41220 42600	SUPPLIES	651	692	1,000	571.09	1,000
101 41220 42700	TRAVEL AND CONFERENCE	1,624	900	1,850	960.50	2,000
101 41220 43400	MACHINERY AND EQUIPMENT	0	0	2,500	986	1,000
101 41220 43410	COMPUTER SOFTWARE	0	0	250	0	250
SUBTOTAL		109,677	119,515	140,672	64,332.57	135,704
PLANNING AND ZONING BOARD		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41230 41100	SALARIES	4,050	4,305	4,869	2,100	4,725
101 41230 41200	OASI	310	329	352	160.59	362
101 41230 41400	WORKMENS COMPENSATION	667	316	675	0	675
101 41230 42100	INSURANCE	158	824	1,000	0	1,000
101 41230 42200	PROFESSIONAL SERVICES AND FEES	105	1,230	200	0	1,250
101 41230 42600	SUPPLIES	0	0	250	0	500
101 41230 42700	TRAVEL AND CONFERENCE	0	0	250	0	250
SUBTOTAL		5,290	7,004	7,596	2,260.59	8,762
PARK BOARD		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41240 41100	SALARIES	2,800	2,800	3,166	1,470	3,150
101 41240 41200	OASI	214	214	226	112.42	245
101 41240 42700	TRAVEL AND CONFERENCE	0	648	0	0	750
SUBTOTAL		3,014	3,662	3,392	1,582.42	4,145
ELECTIONS		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41300 42200	PROFESSIONAL SERVICES	0	0	1,000	525	1,000
101 41300 42300	PUBLISHING	18	0	150	175.54	250
101 41300 42600	SUPPLIES	0	0	250	136.33	200
101 41300 42700	TRAVEL AND CONFERENCE	0	0	50	0	50
SUBTOTAL		18	0	1,450	836.87	1,500

FINANCE OFFICE

Attorney –

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41410 42200	ATTORNEY PROFESSIONAL SERVICES AND FEES	55,989	53,944	50,000	16,075.39	60,000
SUBTOTAL		55,989	53,944	50,000	16,075.39	60,000

The Finance Office includes three full-time personnel to handle the accounting, billing and payroll operations for the General Fund, utilities, and the other various funds of the City.

The Finance Office is responsible for maintaining custody of all official City documents, preparing the minutes of the City Council meetings, auditing all claims before being approved by the City Council, preparing financial statements for internal and external uses for all funds, preparing notices of special assessments, assuring all utility billings and accounts are current, preparing monthly billing reports and biweekly payrolls, handling the City checking accounts and investments, conducting municipal elections, preparing reports, and is responsible for all accounting for the City.

The Finance Office also assists customers to receive payments, take utility service orders, prepare monthly utility and other miscellaneous bills, send out termination notices, make sure payment agreements are abided by, process licenses for peddlers, sort and distribute the City's incoming mail, type the official minutes of the City Council, prepare checks for payment of bills, reconciles monthly reports, provides monthly expenditure and revenue reports, and prepare payroll checks as well as related payroll records and reports.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
FINANCIAL ADMINISTRATION						
101 41420 41100	SALARIES	70,611	77,306	87,031	40,245.85	85,260
101 41420 41200	OASI	5,402	5,914	6,036	3,078.88	6,525
101 41420 41300	RETIREMENT	4,237	4,387	4,860	2,288.75	4,820
101 41420 41400	WORKMEN'S COMPENSATION	192	136	200	0	200
101 41420 41500	GROUP INSURANCE	19,784	25,675	25,175	13,150.11	26,408
101 41420 41600	UNEMPLOYMENT INSURANCE	1,276	1,326	1,500	726.85	1,500
101 41420 42100	INSURANCE	1,512	13,457	9,100	0	15,000
101 41420 42200	PROFESSIONAL SERVICES	36,877	37,985	36,000	13,505.84	32,710
101 41420 42300	PUBLISHING	0	192	0	0	0
101 41420 42400	RENTALS	2,328	2,790	4,000	2,033.36	4,000
101 41420 42500	REPAIRS AND MAINTENANCE	150	0	500	0	500
101 41420 42600	SUPPLIES	3,934	4,216	6,000	2,348.17	5,000
101 41420 42700	TRAVEL AND CONFERENCE	3,484	1,244	3,500	230	3,500
101 41420 42900	OTHER CURRENT EXPENSE	1	5	0	.33	0
101 41420 43400	MACHINERY AND EQUIPMENT	0	0	1,000	0	1,000
101 41420 43410	COMPUTER SOFTWARE	291	0	250	2,245.55	2,500
101 41420 43420	BOOKS	0	0	0	0	0
SUBTOTAL		150,079	174,633	185,152	79,853.69	188,923

GENERAL GOVERNMENT BUILDINGS

This includes all expenses related to the government buildings including, the old and new maintenance facilities, Food Pantry/storage building, new city hall, and the Community Legion Hall. Expenses include supplies, utilities, repairs and maintenance, equipment, buildings and improvements.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
General Government Buildings						
101 41920 42100	INSURANCE	510	3280	3,500	0	3,500
101 41920 42200	PROFESSIONAL SERVICES	1,366	2,518	2,000	970.72	2,600
101 41920 42300	PUBLISHING	0	0	0	0	0
101 41920 42500	REPAIRS AND MAINTENANCE	5,930	5,237	8,000	184.91	3,300
101 41920 42600	SUPPLIES	5,121	4,039	6,000	2,143.54	5,000
101 41920 42800	UTILITIES	29,910	35,841	40,000	20,098.80	45,000
101 41920 42900	OTHER CURRENT EXPENSE	0	0	0	0	0
101-41920-43100	LAND	0	0	0	0	0
101 41920 43200	BUILDINGS	3,481	0	250,000	23,933.32	25,000
101 41920 43300	IMPROVEMENTS OTHER THAN BUILDINGS	4,422	8,850	68,500	28,560	150,000
101 41920 43400	MACHINERY AND EQUIPMENT	2,231	2,514	5,000	0	5,000
SUBTOTAL		52,971	62,279	383,000	75,891.29	239,400

PLANNER

The Planning and Zoning Department includes one full-time Planning and Zoning Administrator to handle the planning and zoning, subdivision regulations, building permits, flood damage prevention ordinances, and code enforcement. The 2019 budget includes a summer intern to assist with GIS.

PLANNER		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41950 41100	SALARIES	73,480	53,802	61,125	29,756.97	73,410
101 41950 41200	OASI	5,621	4,116	4,238	2,276.38	5,620
101 41950 41300	RETIREMENT	2,511	3,228	3,414	1,785.41	3,775
101 41950 41400	WORKMEN'S COMPENSATION	96	46	100	0	100
101 41950 41500	GROUP INSURANCE	9,892	14,337	20,431	2,399.92	2,412
101 41950 41600	UNEMPLOYMENT INSURANCE	0	0	0	0	0
101 41950 42100	INSURANCE	0	0	0	0	0
101 41950 42200	PROFESSIONAL SERVICES	86,962	19,183	15,000	4,782.77	22,000
101 41950 42300	PUBLISHING	430	0	0	0	0
101 41950 42400	RENTALS	0	0	0	0	0
101 41950 42500	REPAIRS AND MAINTENANCE	650	650	0	650	500
101 41950 42600	SUPPLIES	1,748	993	2,800	306.02	2,000
101 41950 42700	TRAVEL AND CONFERENCE	8,456	3,467	2,500	1,264.30	3,000
101 41950 42800	UTILITIES	925	0	0	0	0
101 41950 42900	OTHER CURRENT EXPENSE	0	0	0	0	0
101 41950 43400	MACHINERY AND EQUIPMENT	0	0	0	0	2,000
101 41950 43410	COMPUTER SOFTWARE	0	0	6,500	6,250	1,500
101 41950 43420	BOOKS	486	947	1,000	0	1,000
SUBTOTAL		191,257	100,769	117,108	49,471.77	117,317

ENGINEERING

Stockwell Engineers located at 801 N Phillips Avenue #100, Sioux Falls, provides city engineering services for the City of Harrisburg. City engineering duties and projects include:

Duties

General Engineering
 Plan and Plat Review
 Development Reviews
 Utility Permit Review
 Rate Studies
 Map Updating
 Survey and Easement Assistance
 Long Range Planning Assistance

Recent/ Ongoing Projects:

Wastewater Treatment Facility
 Capital Improvements Plan
 Central Park
 Willow Recreation Trail
 SD Highway 115 Water Main
 Devitt Regional Detention Facility

Other projects:

Columbia Basin Trunk Sewer
 Westside Trunk Sewer

ENGINEERING		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 41960 42200	PROFESSIONAL SERVICES	217,141	307,156	142,300	93,083.35	120,000
SUBTOTAL		217,141	307,156	142,300	93,083.35	120,000

SAFETY AND SECURITY

PUBLIC SAFETY

This department includes the storm warning sirens. A replacement siren located in the Industrial Park is included within the 2019 budget. The City is applying for a grant to assist with the costs of replacement of the siren.

PUBLIC SAFETY		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 42000 42100	INSURANCE	14	106	150	0	150
101-42000-42200	PROFESSIONAL SERVICES & FEES	0	316	0	0	300
101 42000 42500	REPAIRS AND MAINTENANCE	212	0	0	0	0
101 42000 42600	SUPPLIES AND MATERIALS	0	538	500	0	500
101-42000-42700	TRAVEL AND CONFERENCE	0	0	150	59.99	150
101-42000-42800	UTILITIES	119	120	0	0	0
101 42000 43400	MACHINERY AND EQUIPMENT	0	10,215	0	10,215	25,000
SUBTOTAL		345	11,295	800	10,274.99	26,100

POLICE SERVICES

On December 28, 2004, the City of Harrisburg signed an agreement with the Lincoln County Sheriff's Department to have them provide police services and protection for the city. The Lincoln County Sheriff's Department furnishes police services and protection in the City of Harrisburg including enforcement of City ordinances. Sheriff Deputies are scheduled to be on duty in Harrisburg at least 120 hours per week plus flex hours throughout the year not to exceed 200 hours. In 2018, the City of Harrisburg paid \$38.42 per hour for police services and \$12,172.36 towards the School Resource Officer, and \$12,500 for ½ of a police vehicle purchase. For 2019, we have budgeted for a 3% increase and \$12,538 towards the SRO officer salary for the schools. A new 3-year contract with the Lincoln County Sheriff's Office was signed and effective April 2018.

POLICE		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 42100 42200	PROFESSIONAL SERVICES	239,334	244,575	275,413	66,103.22	270,000
101 42100 42300	PUBLISHING	0	0	0	0	0
101 42100 42600	SUPPLIES	102	856	400	399.47	1,000
101 42100 42700	TRAVEL AND CONFERENCE	0	0	0	0	0
101 42100 43400	MACHINERY AND EQUIPMENT	0	0	0	0	0
SUBTOTAL		239,436	245,431	275,813	66,502.69	271,000

FIRE SERVICES

The Harrisburg Volunteer Community Fire Department provides fire protection to the City of Harrisburg. The amount paid to the fire department is determined by our population and taxable property. The amount to be remitted to the Fire Department in 2019 is \$65,215.08, approximately a 3% increase over 2018.

FIRE		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 42200 41400	WORKMEN'S COMPENSATION	0	0	0	0	0
101 42200 42100	INSURANCE	0	0	0	0	0
101 42200 42200	PROFESSIONAL SERVICES	56,089	63,492	63,493	31,746.04	65,216
101 42200 42500	REPAIRS AND MAINTENANCE	0	0	0	0	0
101 42200 42600	SUPPLIES	116	100	250	0	250
SUBTOTAL		56,205	63,592	63,743	31,746.04	65,466

PROTECTIVE INSPECTIONS

This includes building and mechanical inspections. In June 2018, the City of Harrisburg adopted the 2018 Edition of the IBC, IRC, Mechanical and Fuel Gas Codes, Property Maintenance Code and Existing Building Code with amendments.

BUILDING INSPECTOR		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 42320 41100	SALARIES	17,037	18,864	21,800	8,880	22,500
101 42320 41200	OASI	1,303	1,443	1,550	679.36	1,725
101 42320 41400	WORKMENS COMPENSATION	562	325	575	0	500
101 42320 42700	TRAVEL AND CONFERENCE	75	75	100	75	100
101 42320 43420	BOOKS	0	0	300	0	200
SUBTOTAL		18,977	20,707	24,325	9,634.36	25,025

MECHANICAL INSPECTOR		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 42350 41100	SALARIES	9,375	10,625	12,785	8,085	14,250
101 42350 41200	OASI	717	813	910	618.53	1,091
101 42350 41400	WORKMENS COMPENSATION	562	325	575	0	500
101 42350 42600	SUPPLIES AND MATERIALS	0	7	0	126.15	100
101 42350 42700	TRAVEL AND CONFERENCE	0	0	100	0	100
101 42350 43420	BOOKS	0	0	300	0	200
SUBTOTAL		10,654	11,770	14,670	8,829.68	16,241

PUBLIC WORKS

STREET DEPARTMENT

The Street Department responsibilities include street maintenance, street snow removal, street sign maintenance, street crosswalk marking, alley maintenance and street clean-up after windstorms as well as many other tasks not specifically assigned to other departments.

Projects:

Chip-Sealing: Chip-sealing is a cost-effective way to extend the life of a street, years between expensive asphalt overlays.

Sign Inventory: In 2017, all street signs were replaced within the city limits of Harrisburg through sign delineation program.

STREETS

STREETS		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 43100 41100	SALARIES	65,330	62,933	86,351	36,730.50	99,407
101 43100 41200	OASI	4,998	4,815	6,681	2,809.99	9,396
101 43100 41300	RETIREMENT	3,719	3,611	5,380	2,124.45	7,083
101 43100 41400	WORKMENS COMPENSATION	6,262	3,300	6,500	0	4,000
101 43100 41500	GROUP INSURANCE	12,214	10,702	11,754	5,061.64	15,939
101 43110 42100	INSURANCE	615	5,981	3,000	169.11	6,000
101 43100 42200	PROFESSIONAL SERVICES	1,594	2,016	1,750	901.32	2,250
101 43100 42300	PUBLISHING	10	48	100	377.78	500
101 43100 42400	RENTALS	268	75	1,000	0	1,000
101 43100 42500	REPAIRS AND MAINTENANCE	107,609	156,424	220,710	16,253.22	225,000
101 43100 42600	SUPPLIES	13,556	13,751	20,000	5,480.34	18,500
101 43100 42700	TRAVEL AND CONFERENCE	280	910	750	457.28	1,200
101 43100 42800	UTILITIES	929	0	500	0	500
101 43100 42900	OTHER CURRENT EXPENSE	150	150	0	0	0
101 43100 43300	IMPROVEMENTS OTHER THAN BUILDINGS	2,431	570,912	194,000	0	471,825
101 43100 43400	MACHINERY AND EQUIPMENT	41,444	184,465	61,350	70,803.40	89,000
101 43100 43410	COMPUTER SOFTWARE	0	0	0	6,237.49	1,000
101-43100-44100	PRINCIPAL	0	0	81,904	0	84,379
101-43100-44200	INTEREST	0	0	7,933	0	5,458
SUBTOTAL		261,409	1,020,093	709,663	147,406.52	1,042,437

STORM DRAINAGE

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
STORM DRAINAGE						
101 43150 41100	SALARIES	175	118	0	39.37	0
101 43150 41200	OASI	13	9	0	3.01	0
101 43150 41300	RETIREMENT	10	7	0	2.37	0
101 43150 42200	PROFESSIONAL SERVICES AND FEES	0	32,682	15,500	15,047.39	20,000
101 43150 42400	RENTALS	0	0	0	0	0
101 43150 42500	REPAIRS AND MAINTENANCE	4,646	6,664	8,000	8,999.04	11,500
101 43150 42600	SUPPLIES	328	0	1,500	0	500
101 43150 42800	UTILITIES	0	0	500	0	500
101 43150 43300	IMPROVEMENTS OTHER THAN BUILDINGS	0	112,416	0	0	0
SUBTOTAL		5,172	151,896	25,500	24,091.18	32,500

STREET LIGHTING

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
STREET LIGHTING						
101 43160 42600	SUPPLIES	0	0	0	0	0
101 43160 42800	UTILITIES	92,219	95,913	115,000	50,788.63	120,000
SUBTOTAL		92,219	95,913	115,000	50,788.63	120,000

SNOW REMOVAL

A sand/salt mixture is used on the streets for melting purposes in icy conditions. A “Snow Alert” is declared when an accumulation of 2” is either forecast or should the city have no prior forecast warning when the snow plows are dispatched. This could also include blowing or drifting snow that would require plowing. All vehicles, including trailers, should be removed from the city streets as ticketing begins at the same time that the plows are dispatched. Towing of vehicles will start 24 hours after a ticket has been issued and the vehicle or trailer has not been moved from the street. If mailbox damage occurs due to snow hitting the box, the City is not responsible for repairs. Depositing snow in any fashion (Plowing, shoveling or blowing) unto a roadway or sidewalk is illegal.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
SNOW REMOVAL						
101 43170 42200	PROFESSIONAL SERVICES	0	0	0	0	0
101 43170 42400	RENTALS	1,360	5,440	10,000	8,040	15,000
101 43170 42500	REPAIRS AND MAINTENANCE	20	33	1,000	3,668.37	5,000
101 43170 42600	SUPPLIES	9,905	7,614	30,000	22,998.32	60,000
101 43170 43400	MACHINERY AND EQUIPMENT	0	0	0	0	32,000
SUBTOTAL		11,285	13,087	41,000	34,706.69	112,000

STREET CLEANING

This includes the cost of street sweeping. The largest portion of this budget goes for street sweeping in the spring to clean up the sand from the winter snow removal and in the fall to clean up leaves.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
STREET CLEANING						
101 43220 42100	INSURANCE	7	42	100	0	100
101 43220 42200	PROFESSIONAL SERVICES	0	0	10,000	0	0
101 43220 42500	REPAIRS & MAINTENANCE	3,856	2,272	2,500	0	4,000
101 43220 42600	SUPPLIES	412	438	2,000	926.50	3,000
SUBTOTAL		4,275	2,752	14,600	926.5	7,100

SOLID WASTE DISPOSAL

The budgeted amount for 2019 will be used for the city’s annual cleanup day.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
SOLID WASTE DISPOSAL						
101 43240 41100	SALARIES AND WAGES	0	827	3,195	0	4,550
101 43240 41200	OASI	0	63	222	0	350
101 43240 42100	INSURANCE	0	0	100	0	100
101 43240 42200	PROFESSIONAL SERVICES	1,823	1,598	2,500	2,480	3,000
101 43240 42600	SUPPLIES	49	44	0	0	0
SUBTOTAL		1,872	2,532	6,017	2,480	8,000

WEED CONTROL

During the summer months the city maintenance sprays for noxious weeds on city property within the city limits.

WEED CONTROL		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 43260 42100	INSURANCE	0	0	300	0	0
101 43260 42200	PROFESSIONAL SERVICES	6,257	14,352	10,000	100	10,000
101 43260 42300	PUBLISHING	0	0	40	0	40
101-43260-42500	REPAIRS AND MAINTENANCE	0	0	1,000	0	1,000
101 43260 42600	SUPPLIES AND MATERIALS	2,443	2,157	2,500	0	2,500
101 43260 42700	TRAVEL AND CONFERENCE	0	0	150	0	150
101 43260 43400	MACHINERY AND EQUIPMENT	0	0	0	0	3,500
SUBTOTAL		8,700	16,509	13,990	100	17,190

HEALTH AND WELFARE

CODE ENFORCEMENT

A code enforcement officer was hired in 2017 to inspect and abate nuisances including snow removal, lawn/weed mowing, abandoned vehicles, property complaints.

CODE ENFORCEMENT		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 44110 41100	SALARIES AND WAGES	0	2,747	26,160	3,247.46	15,510
101 44110 41200	OASI	0	210	1,854	248.47	1,190
101 44110 41300	RETIREMENT	0	0	199	0	215
101 44110 41400	WORKMEN'S COMPENSATION	0	324	575	0	575
101 44110 42100	INSURANCE	0	0	200	0	0
101 44110 42200	PROFESSIONAL SERVICES AND FEE	0	0	0	202.50	1,000
101 44110 42600	SUPPLIES AND MATERIALS	0	407	1,500	50	500
101 44110 42700	TRAVEL AND CONFERENCE	0	0	300	0	300
101 44110 43400	MACHINERY AND EQUIPMENT	0	0	0	0	0
SUBTOTAL		8,700	3,688	30,788	3,748.43	19,290

ANIMAL CONTROL

The City of Harrisburg contracts with Sioux Falls Humane Society for animal control services.

ANIMAL CONTROL		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 44120 42200	PROFESSIONAL SERVICES	1,742	1,823	2,500	896.32	2,500
101 44120 42600	SUPPLIES AND MATERIALS	0	0	0	98	100
101 44120 43400	MACHINERY AND EQUIPMENT	0	0	0	0	0
SUBTOTAL		1,742	1,823	2,500	994.32	2,600

WEST NILE PREVENTION

The City of Harrisburg contracts with the City of Sioux Falls to light trap mosquitoes beginning in May of each year. The trapping report provides enumeration of adults in the traps, identification of types of species and well as guidance as to any further treatments needed based on threshold parameters. The city distributes larvacide briquettes to standing water and frequently sprays the city limits to help control the mosquito population and West Nile Virus.

WEST NILE PREVENTION		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 44130 41100	SALARIES AND WAGES	518	879	1,643	218.35	2,245
101 44130 41200	OASI	40	67	114	16.71	172
101 44130 41300	RETIREMENT	31	53	92	13.09	135
101 44130 42200	PROFESSIONAL SERVICES	2,025	1,615	2,500	0	2,500
101 44130 42600	SUPPLIES AND MATERIALS	9,258	9,506	12,000	4,301.55	15,000
101 44130 42700	TRAVEL AND CONFERENCE	213	186	200	0	200
101 44130 43400	MACHINERY AND EQUIPMENT	0	0	0	0	0
SUBTOTAL		12,085	12,306	16,549	4,549.70	20,252

CULTURE AND RECREATION

RECREATION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 45100 41100	SALARIES	0	0	0	0	0
101 45100 41200	OASI	0	0	0	0	0
101 45100 41300	RETIREMENT	0	0	0	0	0
101 45100 41400	WORKMEN'S COMPENSATION	0	0	0	0	0
101 45100 42100	INSURANCE	0	0	0	0	0
101 45100 42200	PROFESSIONAL SERVICES	25	25	0	0	0
101 45100 42300	PUBLISHING	0	0	0	0	0
101 45100 42400	RENTALS	0	0	0	0	0
101 45100 42500	REPAIRS AND MAINTENANCE	0	0	0	0	0
101 45100 42600	SUPPLIES	0	0	0	0	0
101 45100 42629	OTHER MATERIALS FOR RESALE	767	1,050	0	12	0
101 45100 42700	TRAVEL AND CONFERENCE	0	0	0	0	0
101 45100 42800	UTILITIES	0	0	0	0	0
101 45100 42900	OTHER CURRENT EXPENSE	0	0	0	0	0
101 45100 43300	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
101 45100 43400	MACHINERY AND EQUIPMENT	0	0	0	0	0
101 45100 45600	SUBSIDIES	0	0	0	0	0
SUBTOTAL		792	1,075	0	12	0

PARKS

The City of Harrisburg currently has six existing parks; Hugh Robinson Park, Ellis Larson Park, Legion Park (ball diamonds), Heartland Park, Knight's Crossing Park, and Lions Park. The creation of Central Park continues as funds allow. The Park Board is an advisory board to the city council. Improvements of existing parks and development of new parks are the goals of the park board for 2019. In 2009, the Harrisburg Baseball Association began running the summer ball recreational program. The city maintains the fields and has subsidized the HBA program each year to assist with their insurance, equipment needs and staff.

PARKS		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 45200 41100	SALARIES	63,269	62,206	91,122	35,276.36	100,173
101 45200 41200	OASI	4,840	4,759	6,318	2,698.81	7,665
101 45200 41300	RETIREMENT	3,596	3,568	5,089	2,037.21	5,240
101 45200 41400	WORKMEN'S COMPENSATION	3,648	1,941	3,700	0	3,500
101 45200 41500	GROUP INSURANCE	12,393	10,702	11,754	5,061.61	15,939
101 45200 42100	INSURANCE	534	733	3,000	150	1,500
101 45200 42200	PROFESSIONAL SERVICES	2,614	605	2,000	924.03	2,000
101 45200 42300	PUBLISHING	10	48	100	341.54	350
101 45200 42400	RENTALS	796	25	1,000	0	1,000
101 45200 42500	REPAIRS AND MAINTENANCE	5,970	9,210	8,000	3,068.82	18,000
101 45200 42600	SUPPLIES	18,727	25,586	20,000	11,712.64	40,000
101 45200 42700	TRAVEL AND CONFERENCE	70	981	600	223.88	1,200
101 45200 42800	UTILITIES	2,292	1,537	2,500	218.80	2,000
101 45200 42900	OTHER CURRENT EXPENSE	0	0	0	0	0
101 45200 42910	COMMUNITY EVENTS	0	2,870	7,500	947.33	10,000
101 45200 43100	LAND	0	1,502	0	-1.00	0
101 45200 43200	BUILDINGS	0	0	0	0	40,000
101 45200 43300	IMPROVEMENTS OTHER THAN BUILDINGS	6,013	86,978	25,000	0	20,000
101 45200 43400	MACHINERY AND EQUIPMENT	44,766	9,919	60,350	44,208	96,000
101 45200 43410	COMPUTER SOFTWARE	0	1,500	0	0	0
101 45200 45600	SUBSIDIES	44,500	20,000	25,000	25,000	15,000
SUBTOTAL		214,038	244,670	273,033	131,868.03	379,567

FORESTRY

The forestry fund consists of at least \$2.00 per capita.

FORESTRY		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 45240 42500	REPAIRS AND MAINTENANCE	0	0	0	0	3,000
101 45240 42600	SUPPLIES AND MATERIALS	0	570	20,000	133.27	20,000
101 45240 42600	UTILITIES	0	0	0	0	0
SUBTOTAL		0	570	20,000	133.27	23,000

PARK LIGHTING

This is the utility bill for the park lighting.

PARK LIGHTING		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
101 45260 42800	UTILITIES	3,211	3,762	4,200	1,087.93	4,200
SUBTOTAL		3,211	3,762	4,200	1,087.93	4,200

LIBRARIES

The City of Harrisburg currently leases space from the Harrisburg School System for the Harrisburg Community Library in the amount of \$250.00 per month. The library is located at 200 E Willow Street, in the east wing of the Liberty Elementary School. The library is open part time during the day and evening hours and on Saturdays with story times for family and preschool children. The library also conducts summer reading programs. Computer access is available.

LIBRARIES		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 45500 41100	SALARIES	37,786	41,572	48,510	20,377.11	49,966
101 45500 41200	OASI	2,891	3,180	3,711	1,558.82	3,823
101 45500 41300	RETIREMENT	0	16	2,910	376.25	2,998
101 45500 41400	WORKMEN'S COMPENSATION	941	136	1,100	0	385
101 45500 42100	INSURANCE	27	171	0	0	0
101 45500 42200	PROFESSIONAL SERVICES	647	2,536	500	522.50	2,125
101 45500 42300	PUBLISHING	0	0	0	0	0
101 45500 42400	RENTALS	3,000	1,592	3,000	1,500	3,000
101 45500 42500	REPAIRS AND MAINTENANCE	500	530	500	500	500
101 45500 42600	SUPPLIES	8,253	5,661	6,000	2,884.73	6,000
101 45500 42629	OTHER MATERIAL	0	0	0	0	0
101 45500 42700	TRAVEL AND CONFERENCE	179	0	250	85.89	250
101 45500 42800	UTILITIES	1,043	1,144	1,100	601.20	1,144
101 45500 42910	COMMUNITY EDUCATION	573	1,120	1,200	326.05	1,200
101 45500 43300	IMPROVEMENT OTHER THAN BUILDINGS	0	0	0	0	0
101 45500 43400	MACHINERY AND EQUIPMENT	0	0	1,000	0	1,000
101 45500 43410	COMPUTER SOFTWARE	710	570	700	0	700
101 45500 43420	BOOKS	19,555	20,236	13,500	8,538.01	13,905
SUBTOTAL		76,105	78,617	83,981	37,270.56	86,996

CONSERVATION AND DEVELOPMENT

ECONOMIC DEVELOPMENT PROMOTIONS

ECONOMIC DEVELOPMENT PROMOTIONS		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
101 46530 41100	SALARIES	0	15,855	26,691	13,807.09	26,370
101 46530 41200	OASI	0	1,213	1,851	1,056.28	2,020
101 46530 41300	REITREMENT	0	951	1,491	828.49	1,585
101 46530 41500	GROUP INSURANCE	0	0	8,935	4,659.73	9,532
101 46530 42200	PROFESSIONAL SERVICES	0	468	500	696	1,000
101 46530 42300	PUBLISHING	0	3,000	2,250	0	1,000
101 46530 42400	RENTALS	0	0	0	0	0
101 46530 42500	REPAIRS AND MAINTENANCE	0	0	0	0	0
101 46530 42600	SUPPLIES	0	1,980	500	169.04	1,000
101 46530 42700	TRAVEL AND CONFERENCE	0	86	250	15	500
101 46530 45400	GRANTS TO OTHER ENTITIES	0	0	0	0	50,000
101 46530 45600	SUBSIDIES	0	0	20,000	20,000	0
SUBTOTAL		0	23,553	62,468	41,231.63	93,007

SPECIAL TAX FUND

LIQUOR LODGING DINING (BBB) SALES TAX

On July 6, 2004, the city council adopted an ordinance imposing a municipal gross receipts tax for the Municipality of Harrisburg. The purpose of this tax is to provide additional revenue for the municipality. Any revenues received from this tax may only be used for land acquisition, architectural fees, construction costs, payment for civic center, auditoriums or athletic facility buildings, including the maintenance, staffing and operations of such facilities and the promotion and advertising of the municipality, its facilities, attractions, and activities. This tax went into effect the first day of January 2005.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
211-36100	Interest	76	198	100	43.37	100
211 36700	Contributions and Donations	0	0	0	0	0
211-31202	3 rd Penny Sales Tax	33,950	45,612	30,000	13,551.23	30,000

Sales Tax

Sales tax revenue estimates are based upon previous years' revenues.

Interest Earned

This includes interest earned on deposits and investments.

Subsidies

In 2019, the proposed subsidies budgeted from this fund are; Harrisburg Economic Development Corporation and Harrisburg Chamber \$40,000; Lincoln County Economic Development Association, \$3,800 and Forward Sioux Falls, \$500.

3 rd PENNY SALES TAX		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
211 46500 42200	Professional Services and Fees	4,300	5,500	5,500	5,500	5,500
211 46500 42300	Publishing	0	0	20,200	0	0
211 46500 42600	Supplies	0	0	0	0	0
211 46500 45600	Subsidies	25,000	30,000	34,700	34,700	40,000
211 46530 42200	Professional Services and Fee	0	0	0	0	0
211 46530 42600	Supplies and Materials	0	0	0	1,500	500
SUBTOTAL		29,300	35,500	60,400	41,700	46,000

SPECIAL REVENUE FUND

STORM WATER DRAINAGE FUND

On September 8, 2010, the city council passed an ordinance adding Chapter 8.03 Stormwater Drainage to the Harrisburg Municipal Ordinances. The purpose of this was to establish a charge against real property within the city for the operation, maintenance, and capital expenses of the storm sewer and drainage system. All real property within the city shall be charged an annual assessment fee determined by the lot area, a runoff weighting factor and a unit financial charge which is currently at a rate of (\$0.00140) zero and fourteen thousandths.

Annual Assessments

All real property is evaluated each year and the fee for each property is determined using the factors outlined in the ordinance and certified with the Lincoln County Auditor to be collected with property taxes. Lincoln County collects the assessments and remits them to the city.

STORM WATER DRAINAGE FUND		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
224 31900	PENALTY, INTEREST DELINQUENT ASSESSMENTS	480	262	0	132.25	150
224 36100	INTEREST EARNED	2,257	436	750	1,073.51	1,200
224 36300	SPECIAL ASSESSMENTS	0	93,087	0	0	0
224 36305	COST RECOVERY	6,627	47,432	0	0	0
224 36404	STORM WATER MAINTENANCE ASSESSMENTS	232,861	270,043	181,834	94,468.12	192,012
224 39120	PROCEEDS OF GEN LONG TERM LIABILITY	0	0	0	123,750	0
SUBTOTAL		242,225	411,260	182,584	219,423.88	193,362

Includes repayment of the Columbia Storm Water Drainage Improvements Project. This also includes using expending funds for the Columbia Street North storm drainage portion of the completion of the street and the Central Park Grading that includes an aerator in the north detention pond.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
STORM WATER DRAINAGE FUND						
224 41960 42200	ENGINEER PROFESSIONAL FEES	55,040	56,970	87,500	0	0
224 43150 42200	PROFESSIONAL SERVICES AND FEES	41,375	4,600	15,000	0	15,000
224 43150 42600	SUPPLIES AND MATERIALS	0	0	5,000	0	0
224 43150 43100	LAND	0	425,025	0	0	0
224 43150 43300	IMPROVEMENT OTHER THAN BUILDINGS	45,999	676,799	75,000	14,176.18	259,355
224 43150 43410	COMPUTER SOFTWARE	0	0	0	6,237.49	0
224 43150 44100	PRINCIPAL	57,499	59,244	61,042	30,292.55	62,894
224 43150 44200	INTEREST	39,870	38,126	36,329	18,392.31	34,477
SUBTOTAL		239,783	1,260,764	279,871	69,098.53	371,726

TAX INCREMENTAL DISTRICTS

TAX INCREMENTAL DISTRICT #1 FUND

On December 4, 2006, the City of Harrisburg, at the request of L.G. Everist, created the Tax Increment District #1. The TIF District includes the Harrisburg Industrial Park. The Tax Increment plan included improvements to the Industrial Park such as the installation of streets, water mains, sanitary sewer, storm sewer inlets and pipes, and railroad spur. The project improvements outlined in the plan are initially paid by the developer. The developer is reimbursed for the payment of eligible project costs, plus interest, out of positive tax increments collected by the Lincoln County Treasurer. In 2018, this TIF District was paid in full.

TIF Taxes Received

The city does not budget for this as it is actual money received from the TIF District plan that is filed with the county.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #1 FUND						
301 31101	TIF TAXES RECEIVED	205,563	164,481	0	0	0
301 36100	INTEREST EARNED	20	0	0	0	0
SUBTOTAL		205,583	164,481	0	0	0

Principal and Interest

All TIF monies are collected by Lincoln County and sent to the City of Harrisburg which in turn is paid to the developer divided into principal and interest payments.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #1 FUND						
301 47110 44100	PRINCIPAL	188,716	138,557	0	83,744.98	0
301 47210 44200	INTEREST	16,847	4,156	0	14,918.25	0
SUBTOTAL		205,563	142,713	0	98,663.23	0

TAX INCREMENTAL DISTRICT #2 FUND

On September 16, 2013, the City of Harrisburg, at the request of Lloyd Companies, created the Tax Increment District #2. The TIF District includes the apartment complex located at Willow and Honeysuckle. The Tax Increment plan included improvements to the site such as the installation water mains, sanitary sewer, storm sewer inlets and pipes. The project improvements outlined in the plan are initially paid by the developer. The developer is reimbursed for the payment of eligible project costs, plus interest, out of positive tax increments collected by the Lincoln County Treasurer.

TIF Taxes Received

The city does not budget for this as it is actual money received from the TIF District plan that is filed with the county.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #2 FUND						
302 31101	TIF TAXES RECEIVED	9,498	45,138	0	0	0
302 36100	INTEREST EARNED	1	15	0	0	0
SUBTOTAL		9,499	45,153	0	0	0

Principal and Interest

All TIF monies are collected by Lincoln County and sent to the City of Harrisburg which in turn is paid to the developer divided into principal and interest payments.

The agreement states that the administrative fees collected will be transfer to the general fund.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #2 FUND						
302 47110 44100	PRINCIPAL	8,548	40,624	0	0	0
302 47210 44200	INTEREST	0	0	0	0	0
302 51100 51100	OPERATING TRANSFERS OUT	0	5,480	0	0	0
SUBTOTAL		8,548	46,104	0	0	0

TAX INCREMENTAL DISTRICT #8 FUND

On March 7, 2016, the City of Harrisburg passed a Resolution consenting to the creation of Lincoln County Tax Increment District Number Eight, consisting of Tract 1B of the Industrial Park Addition to the City of Harrisburg, Lincoln County, South Dakota, according to the recorded plat thereof, except Tract 1, Central Park Addition to the City of Harrisburg, Lincoln County, South Dakota, according to the recorded plat thereof and Devitt Farms Addition. This is a 20-year TIF in the amount of \$5,550,000. The money collected will go towards creating a viable commercial district, a deferment of the capital expenditures necessary for a move up neighborhood, and intersection improvements at the corner of Cliff and Willow.

TIF Taxes Received

The city does not budget for this as it is actual money received from the TIF District plan that is filed with the county.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #8 FUND						
501 31101	TIF TAXES RECEIVED	0	0	0	0	0
501 31900	PENALTY INTEREST	0	0	0	0	0
SUBTOTAL		0	-0	0	0	0

Principal and Interest

All TIF monies are collected by Lincoln County and sent to the City of Harrisburg which in turn is paid to the developer divided into principal and interest payments.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #1 FUND						
501 41410 42200	PROFESSIONAL SERVICES	0	-40,000	0	0	0
SUBTOTAL		0	-40,000	0	0	0

TAX INCREMENTAL DISTRICT #3 FUND

On August 21, 2017, the City of Harrisburg, at the request of Sawyer Pointe Apartments, LLC (Lloyd Companies, developer), created tax incremental district number three (3) consisting of the development of a 118-acre agricultural site located south of 272nd Street and east of Minnesota Avenue into apartments, single family homes, and the eventual possibility of creating commercial/retail space. The City agrees to pay to Developer available tax increment fund revenues it receives from the TIF for the capital cost of the total of which shall not exceed \$8,000,000 during the life of the TIF which shall not exceed twenty years after the calendar year of the creation of the TIF.

TIF Taxes Received

The city does not budget for this as it is actual money received from the TIF District plan that is filed with the county.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #2 FUND						
303 31101	TIF TAXES RECEIVED	0	0	0	0	0
303 36100	INTEREST EARNED	0	0	0	0	0
SUBTOTAL		0	0	0	0	0

Principal and Interest

All TIF monies are collected by Lincoln County and sent to the City of Harrisburg which in turn is paid to the developer divided into principal and interest payments.

The agreement states that the administrative fees collected will be transferred to the general fund.

		2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
TAX INCREMENTAL DISTRICT #2 FUND						
303 47110 44100	PRINCIPAL	0	0	0	0	0
303 47210 44200	INTEREST	0	0	0	0	0
SUBTOTAL		0	0	0	0	0

WATER FUND

Rates fund debt service related to the water tower, the prepayment for Lewis & Clark and water main loop, and the cost of purchasing water from Lewis & Clark Regional Water, as well as operating costs. The city continues to work on replacing 4-inch water main and pay for these expenses from water revenue. In 2019, the water rate for a residential user with a 5/8" meter using 3,000 gallons are approved at a \$11.64 (base charge no usage) + \$.51 per 1,000 gallons of usage + Surcharge-02 of \$1.12 per 1,000 gallons of water used + Surcharge-03 of \$1.52 per 1,000 gallons of usage. The City of Harrisburg adopted a tiered volume rate structure in July 2018 where the volume rate increases with each tier in effect with the October 2018 billing. Rates are reviewed annually.

		WATER FUND				
		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
602-32700	WATERING PERMIT	825	1,275	400	200	400
602-33400	STATE GRANTS	0	0	0	0	0
602-36100	INTEREST	4,373	6,008	3,500	3,925.93	4,000
602-36200	RENTALS	36,857	36,835	36,000	19,476.48	36,000
602-36903	RECOVERY OF PRIOR YEARS	312	79	0	314	0
602-38101	METERED AND FLAT RATE	628,827	606,600	649,693	291,964.96	605,000
602-38103	SALE OF SUPPLIES	0	0	0	0	0
602-38115	WATER SURCHARGE	126,772	118,453	120,776	52,514.90	124,375
602-38116	WATER SURCHARGE	171,976	160,491	163,910	70,885.49	166,910
602-38125	WATER HOOK- UP FEE	51,500	62,300	45,000	23,000	45,000
602-38150	SERVICE WORK	0	0	0	0	0
602-38180	WATER TURN ON	3,938	3,250	1,600	967.40	1,600
602-38190	OTHER WATER REVENUE	0	172	0	0	0
602-38200	UNALLOCATED REVENUE	0	0	0	0	0
602-39102	PROCEED OF GENERAL LONG-TERM DEBT	0	0	1,250,000	0	0
602-39107	CAPITAL CONTRIBUTIONS	196,796	0	0	0	0
602-39140	COMPENSATION FOR DAMAGES	0	0	0	0	0
SUBTOTAL		1,222,176	995,463	2,270,879	463,249.16	983,285

Watering Permit

In 2007, the city implemented a requirement for special water permits for the irrigating of lawns outside of the current water restriction times. This is a one-time two week permit that allows the holder to water every day the first week and three days in addition to their normal watering day the second week. The cost of this permit is \$25.00. The City is on year-round water restrictions for conservation measures.

State Grants

This is used to record any monies received from the Water Facility Construction grant.

Interest

This includes interest earned on deposits and investments in the water fund.

Rentals

The City of Harrisburg currently receives lease money from Verizon Wireless and Brookings Municipal Utilities for use of space on the water tower in the Industrial Park for their cell towers. Both remit a monthly lease amount to the city.

Gain on Sale of Property

This is the amount received more than the book value when selling a capital asset.

Recovery of Prior Years Expenditures

Example would be a worker's compensation audit refund.

Water Revenue

Used to record water revenue

Metered and Flat Rate Revenue

The monthly money collected from customers for their water use. Rates are reviewed annually. In 2019, the water rate for a residential user with a 5/8" meter using 3,000 gallons are approved at a \$11.64 (base charge no usage) + \$.51 per 1,000 gallons of usage + Surcharge-02 of \$1.12 per 1,000 gallons of water used + Surcharge-03 of \$1.52 per 1,000 gallons of usage. The City of Harrisburg adopted a tiered volume rate structure in July 2018 where the volume rate increases with each tier in effect with the October 2018 billing.

Water Surcharge

The Water Surcharges rates for 2019 are SC-02 - \$1.12 per 1,000 gallons of water used and SC-03 - \$1.52 per 1,000 gallons of water used. The collected surcharges are used to pay off the State Revolving loans for the Lewis & Clark prepayment and Water Tower.

Water Hook-Up Fee

A hook up fee is due at the time a new structure is built and is collected at the time a building permit is obtained. In 2018, we used an estimate of 70 new structures being built within the city limits, in 2019, we have estimated 80 new structures. The cost for this fee depends on the number of units in a building, the base fee is \$750.00 for the first unit and \$50.00 additionally for each unit over one.

Service Work

Any service work performed by city personnel is charged and recorded. The city personnel rate is \$50.00 per hour and city equipment is rate is \$150.00 per hour (includes personnel).

Water Turn On Fee

A water turn on fee of \$50.00 is paid if a customer asks to have their water shut off and turned back on.

Other Water Revenue

This is used to record any other water revenue received.

Unallocated Revenue

Recording of unallocated revenue in the water fund.

Proceeds of General Long-Term Debt

All monies received through the issuance of long term indebtedness.

Capital Contributions

Capital contributions to permanent funds.

Compensation for Damages

Insurance or reimbursement for damage to general capital assets.

WATER FUND

Stockwell Engineers is the city engineer and engineering for water projects are budgeted from the water fund.

Supplies include water meters and mxu's, gas and other miscellaneous supplies.

The City of Harrisburg purchases city water from Lewis and Clark Regional Water System and resells it to our water customers. The current rate that we pay Lewis and Clark Regional Water is \$2.00 per 1,000 gallons for the first 110,000 gallons and for anything over that we are charged \$.68 per 1,000 gallons. There are also meter fees and fixed costs that we pay for monthly.

A quarter of the cost of the equipment that will be purchased in 2019 is allocated from the water fund.

Principal and interest payments included in the budget are for the Lewis and Clark prepayment and improvements, and the new water tower and water main extensions located by the new high school.

		2016	2017	2018	2018	2019
WATER FUND		ACTUAL	ACTUAL	BUDGET	YTD AMT	BUDGET
602 41960 42200	ENGINEERING PROFESSIONAL SERVICES	0	6,524	168,781	30,029.92	15,000
602 43300 41100	SALARIES AND WAGES	78,402	73,626	93,672	39,621.29	102,350
602 43300 41200	OASI	5,998	5,633	7,352	3,031.14	7,830
602 43300 41300	RETIREMENT	8,647	3,858	5,487	1,965.09	5,855
602 43300 41400	WORKMEN'S COMPENSATION	3,411	1,822	3,500	0	3,500
602 43300 41500	GROUP INSURANCE	12,393	10,702	11,754	5,061.58	15,939
602 43300 42100	INSURANCE	871	4,435	5,500	0	5,500
602 43300 42200	PROFESSIONAL SERVICES	48,093	17,272	26,500	6,462.93	25,000
602 43300 42300	PUBLISHING	10	48	150	341.53	300
602 43300 42400	RENTALS	602	845	1,500	262.50	1,500
602 43300 42500	REPAIRS AND MAINTENANCE	14,940	20,853	30,000	2,755.28	30,000
602 43300 42600	SUPPLIES AND MATERIALS	32,437	38,669	42,000	22,326.80	46,000
602 43300 42620	WATER FOR RESALE	160,146	136,158	180,000	64,933.33	180,000
602 43300 42700	TRAVEL AND CONFERENCE	1,200	813	1,500	755.97	1,500
602 43300 42800	UTILITIES	1,657	2,909	3,000	2,593.19	4,000
602 43300 42900	OTHER CURRENT EXPENSE	0	0	0	0	0
602 43300 43100	LAND	0	0	0	0	0
602 43300 43200	BUILDINGS	0	0	0	0	0
602 43300 43300	IMPROVEMENTS OTHER THAN BUILDINGS	0	149,415	1,604,920	97,503.58	764,151
602 43300 43400	MACHINERY AND EQUIPMENT	0	66,368	256,000	51,624	284,250
602 43300 43410	COMPUTER SOFTWARE	0	348	500	6,237.51	1,000
602 43300 44100	PRINCIPAL	0	169,635	175,806	228,688.24	146,212
602 43300 44200	INTEREST	84,582	79,923	73,753	36,361.35	61,810
602 43300 45000	OTHER EXPENDITURES	0	0	0	0	0
602 43300 45110	METER DEPOSIT REFUNDS	-80	0	0	0	0
602 43300 45600	SUBSIDIES	0	0	500	500	500
602 43300 45700	DEPRECIATION	230,666	500	0	0	0
602 51100 51100	OPERATING TRANSFERS OUT	0	0	0	0	0
602 47110 44100	PRINCIPAL	0	0	0	0	0
602 47210 44200	INTEREST	0	0	0	0	0
SUBTOTAL		683,975	790,356	2,692,175	601,055.23	1,702,197

WASTEWATER (SANITARY SEWER) FUND

The City has been working for several years to address wastewater treatment needs. A facility plan was completed and at that time it was determined that the most cost-effective solution was to pump Harrisburg’s wastewater to Sioux Falls for treatment. In 2009, the City awarded a wastewater improvement project for nearly \$6,986,036 for a lift station and force main to Sioux Falls. Federal Stimulus money of \$3,900,000 was received to help offset the cost of the project and the remainder will be paid from sales tax revenue approved by the voters of Harrisburg in 2009. This project was completed in 2011. In addition, in 2014, the city hired Stockwell Engineers to do a Wastewater Facilities Plan Update to determine if there were any other cost-effective solutions that the City should look at to address our wastewater treatment needs. At the end of 2017, the city was still reviewing and determining whether or not to build our own wastewater treatment facility or continue having Sioux Falls treat our wastewater.

WASTEWATER (SEWER) FUND		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
604-33100	FEDERAL GRANTS	0	0	0	0	0
604-36100	INTEREST	5,107	6,128	4,000	3,903.19	4,000
604-36305	COST RECOVERY	6,537	76,282	0	0	0
604-36700	CONTRIBUTIONS AND DONATIONS	0	0	0	0	0
604-36903	RECOVERY OF PRIOR YEARS	255	64	0	321	0
604-38310	SEWER CHARGES	901,552	1,099,835	1,314,619	533,219.46	1,620,301
604-38315	SEWER SURCHARGE	180,770	175,851	184,886	80,391.90	158,064
604-38316	SEWER SURCHARGE	130,089	126,336	132,952	57,911.19	133,664
604-38317	SEWER SURCHARGE	0	0	0	0	273,600
604-38325	SEWER HOOK- UP FEE	51,500	62,300	45,000	23,750	45,000
604-39102	PROCEED OF GENERAL LONG-TERM DEBT	0	0	4,565,000	0	2,450,000
604-39107	CAPITAL CONTRIBUTIONS	182,263	0	0	0	0
604-39110	OPERATING TRANSFERS IN	0	0	0	0	0
SUBTOTAL		1,458,073	1,546,796	6,246,457	699,496.74	4,684,629

Federal Grants

In 2009, the City of Harrisburg was awarded a forgivable loan (grant) through the American Recovery and Reinvestment Act of 2009 (federal stimulus money) for wastewater improvements which included a lift station and force main pipe to ship waste to the City of Sioux Falls. The amount of this grant was \$3,900,000.

Interest

This includes interest earned on deposits and investments in the water fund.

Recovery of Prior Years Expenditures

Example would be a worker’s compensation audit refund.

Sewer Revenue

Wastewater revenue not including customer receipts.

Sewer Charges

Customer wastewater receipts are recorded here. In 2019, the sewer rate for residential users with a 5/8” meter was approved at \$19.32 (base charge no usage) + \$10.61 per 1,000 gallons of usage + Surcharge-03 of \$1.78 per 1,000 gallons of usage + Surcharge-04 of \$1.28 per 1,000 gallons of usage + Surcharge-05 of \$12.00 per customer per month. Rates fund debt service related to the force main infrastructure and the Columbia Basin Sewer project, and land for a Wastewater treatment facility as well as pumping charges to the City of Sioux Falls that we incur. The City of Harrisburg adopted a rate increase in July 2018. Rates are reviewed annually

Sewer Surcharge

The 2019 surcharge amounts for SC-03 is \$1.78/1,000 gallons, SC-04 \$1.28/1,000 gallons and SC-05 a flat \$12.00 surcharge.

Sewer Hook-Up Fee

A hook up fee is due at the time a new structure is built and is collected at the time a building permit is obtained. We used an estimate of 70 new structures being built within the city limits in 2018 and estimated 80 new structures in 2019. The cost for this fee depends on the number of units in a building, the base fee is \$750.00 for the first unit and \$50.00 additionally for each unit over one.

Proceeds of General Long-Term Debt

All monies received through the issuance of long term indebtedness.

Capital Contributions

Capital contributions to permanent funds.

WASTEWATER (SANITARY SEWER) FUND

Stockwell Engineers is the city engineer and engineering for sanitary sewer projects are budgeted from the wastewater fund.

In 2019, the average sewer rate will increase approximately 40% and help pay for a wastewater treatment facility. Repayment of the loan will begin when construction is completed in approximately 3 years.

The estimated cost to treat wastewater shipped to Sioux Falls for 2019 is \$900,000.

WASTEWATER (SANITARY SEWER) FUND		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD AMT	2019 BUDGET
604 41410 42200	ATTORNEY	0	0	0	2,312.50	100,000
604 41960 42200	ENGINEERING PROFESSIONAL SERVICES	5,316	103,986	1,319,475	43,334.17	1,811,241
604 43250 41100	SALARIES AND WAGES	79,294	89,978	116,123	47,950.24	122,813
604 43250 41200	OASI	6,065	6,882	8,742	3,667.80	9,396
604 43250 41300	RETIREMENT	9,018	4,838	6,575	2,464.30	7,083
604 43250 41400	WORKMEN'S COMPENSATION	2,792	1,484	2,800	0	0
604 43250 41500	GROUP INSURANCE	12,393	10,702	11,754	5,061.58	15,939
604 43250 42100	INSURANCE	1,173	6,266	7,500	0	7,500
604 43250 42200	PROFESSIONAL SERVICES	14,368	20,107	230,000	8,818.96	25,000
604 43250 42300	PUBLISHING	10	48	200	341.53	1,500
604 43250 42400	RENTALS	655	655	1,500	210	1,500
604 43250 42500	REPAIRS AND MAINTENANCE	11,145	27,622	75,000	6,089.88	72,800
604 43250 42600	SUPPLIES AND MATERIALS	19,987	29,814	35,000	18,203.80	38,000
604 43250 42620	RESALE (PAYMENT TO SIOUX FALLS)	617,731	743,757	750,000	534,694.01	900,000
604 43250 42700	TRAVEL AND CONFERENCE	3,035	835	2,250	1,855.35	3,500
604 43250 42800	UTILITIES	64,974	67,591	90,000	23,350.25	7,500
604 43250 42900	OTHER CURRENT EXPENSE	0	0	0	0	0
604 43250 43100	LAND	0	0	3,250,000	0	800,000
604 43250 43300	IMPROVEMENTS OTHER THAN BUILDINGS	0	64,381	1,194,900	0	1,275,000
604 43250 43400	MACHINERY AND EQUIPMENT	0	46,611	58,500	44,208	83,250
604 43250 43410	COMPUTER SOFTWARE	0	347.50	1,000	6,237.51	1,000
604 43250 44100	PRINCIPAL	0	86,352	89,125	44,210.17	91,986
604 43250 44200	INTEREST	94,268	92,214	89,442	45,072.81	86,582
604 43250 45700	DEPRECIATION	411,802	0	0	0	0
604 51100 51100	OPERATING TRANSFERS OUT	0	0	0	0	0
	SUBTOTAL	1,354,026	1,404,471	7,339,886	838,082.86	5,461,590