



2021 BUDGET REPORT

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MAY 2020 – MAY 2021

HARRISBURG CITY COUNCIL

Derick Wenck
Mayor

RYAN BERG
City Council
Ward I

KEVIN MAXWELL
City Council – Vice President
Ward I

DANNY TANK
City Council
Ward II

RYAN OLSON
City Council – President
Ward II

Preparation of the 2021 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 2021 budget proposal, modified it as needed, and adopted it in September 2020. 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

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

General fund sales tax increased by approximately 15% from 2018 to 2019 and almost 16.45% for the first part of 2020, we account some of the increase to shopping local during the COVID-19 pandemic.

The Additional Sales Tax Fund (3rd Penny Sales Tax) saw a much smaller increase of 7.8% from 2018 to 2019 compared to 50% the previous year and for the first part of 2020 the city has seen a decrease of 12%, we have account this decrease to COVID-19 and facilities not being open during the pandemic to generate the sales. We anticipate sales tax to remain somewhat level for 2021.

Summary 2021 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 2021 will continue to come from property taxes estimated at \$1,294,661, sales tax estimated at \$1,450,000, 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 \$3,746,346 excluding state grants, capital leases and the use of undesignated fund balance. This is up \$392,536 from the 2020 budget derived mostly from an increase in property taxes and annual street assessments with the construction of new homes and businesses. 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.

- \$368,500 for concrete/asphalt outside of public works bldgs., fence at public works facility, pedestrian improvements, asphalt street overlay project
- \$351,125 for street repairs and maintenance/improvement work such as slurry seal, asphalt and gutter repair, striping, sidewalk repair, and dust control
- \$95,000 for improvements at the city parks

Municipal Utilities

Water Fund

In 2021, the base water rate is \$7.66 plus \$.90/1000 gallons from 0-3000 gallons used, \$3.40/1000 gallons from 3,001 to 6,000 gallons, \$8.69/1000 gallons from 6,001 to 9,000 gallons and anything over 9,001 gallons the rate is \$13.85/1000 gallons. The water rate also includes a base fee surcharge of \$4.84 for the repayment of revenue bonds for water system upgrades maturing at the end of 2039, a surcharge of \$.99 per each 1,000 gallons used for the repayment of a surcharge revenue bond loan for our Lewis & Clark Rural Water System distribution line maturing at the end of 2028 and a \$1.35 surcharge per each 1,000 gallons used for the repayment of a Water System Revenue Bond to pay for the elevated water storage tower and water main maturing in 2031. Rates are reviewed annually.

Wastewater Fund

In 2021, sewer rates for single family homeowners are based on an average of their water usage during winter months of December, January and February. The base rate is \$18.18 plus \$14.65 per thousand gallons of your winter average water usage, a base surcharge of \$5.49 to repay a surcharge revenue bond for the construction of 10.6 miles of 16 inch force main to pump wastewater to Sioux Falls for treatment maturing 2042, a base surcharge rate of \$1.88 to repay a surcharge revenue bond for the Columbia Basin sanitary sewer interceptor maturing in 2034 and a base surcharge rate of \$8.00 to repay a surcharge revenue bond for the wastewater treatment plant land. Rates are reviewed annually

Special Revenue Funds

Bed, Board and Booze (BBB) Sales Tax

The fund has seen a small decrease in receipts in 2020. 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.

Street Lighting Fund

The purpose of this fund is to record revenue from the street light service fee that was adopted in 2019. Pursuant to the powers granted to the municipality by the State of South Dakota. SDCL 9-39-1 which authorizes municipalities to construct, operate, and maintain a system to provide

street light facilities to residents. Further, SDCL 9-39-23 authorizes municipalities to fix reasonable rates, fees, and charges for the imposition of just and reasonable charges for the use and availability of street light facilities.

Storm Water Basin Development Fund

The purpose of this fund is to record the stormwater basin development fee paid by developers in Drainage Basin Utility Districts. Funds collected will be used to design, acquire right-of-way, construct, reconstruct, operate, and maintain stormwater facilities needed in a drainage basin to protect the health, safety and welfare of the inhabitants of the various basins.

Arterial Street Fund

The purpose of this fund is to record arterial street platting fees and an arterial street building permit fee on property as it is platted or built upon with the intent to charge platted or developed property no more than its proportionate share of the cost of expanding the arterial street system.

TIF #8 Special Revenue Fund

This fund was established to record the Lincoln County Tax Increment District #8 funds collected on Tract 1B of Industrial Park Addition except Tract 1, Central Park Addition and Devitt Farms Addition. It was created for the purpose of defrayal of the cost of some portion thereof for the completion of certain Tax Incremental Financing eligible expenses in the amount of \$5,550,000.

TIF #3 Special Revenue Fund

This fund was established to record the Tax Increment District #3 funds collected on real property described as the Northwest Quarter (NW1/4) of Section 35, Township 100 North, Range 50 West of the 5th P.M., Lincoln County, South Dakota, Including (But not limited to) Lot H-1 according to the recorded plat thereof, except the West 470 feet of the South 960 feet of the Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) thereof, except Lots 1 and 2 of Elementary School Addition in the Northwest Quarter (NW1/4), except Tract 1 of BHI Addition in the Northwest Quarter (NW1/4), and except Tract 1 of Heine's Addition in the Northwest Quarter (NW1/4), all contained therein. Tax Incremental Financing estimated eligible expenses are in the amount of \$5,550,000.

TIF #4 Special Revenue Fund

This fund was established to record the Tax Increment District #4 funds collected on real property described as the Southeast Quarter of Section 35, Township 100 North, Range 50 West of the 5th Principal Meridian, Lincoln County, South Dakota, containing 160.17 acres [including 5.01 acres of Right of Way (Easement)]; excluding .042 acres of Lot H1 contained therein, and right of ways directly adjacent, North, South, East and West of said property. Tax Incremental Financing estimated eligible expenses are in the amount of \$8,000,000.

GENERAL GOVERNMENT REVENUE

TAXES GENERAL PROPERTY

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD | 2021 Budget |
|-----------|-------------------------------------|----------------|----------------|----------------|-------------|----------------|
| 101-31101 | Current Year General Property Taxes | 1,103,736 | 1,170,989 | 1,235,615 | 629,673 | 1,294,661 |
| 101-31102 | Prior Year Property Taxes | 11,940 | 7,963 | 9,000 | 2,920 | 6,000 |
| | GENERAL PROPERTY TAXES TOTAL | 1,115,676 | 1,178,952 | 1,244,615 | 632,593 | 1,300,661 |

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 3.293 mill. The budget includes the 1.7% CPI allowed by state statute plus 3.0872% for growth for a total of 4.7872%, increasing the tax collections in 2021 by \$59,151 over 2020.

Prior Year Property Taxes

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

SALES TAX

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|-----------|-----------|----------------|----------------|----------------|-----------------|----------------|
| 101-31300 | Sales Tax | 1,318,919 | 1,579,760 | 1,250,000 | 785,508 | 1,450,000 |

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 have come to Harrisburg in the past year.

AMUSEMENT TAX

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|-----------|---------------|----------------|----------------|----------------|-----------------|----------------|
| 101-31500 | Amusement Tax | 864 | 996 | 850 | 0 | 900 |

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

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|-----------|--|----------------|----------------|----------------|-----------------|----------------|
| 101-31900 | Penalties & Interest on Delinquent Tax | 1,079 | 902 | 1,000 | 292 | 500 |

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

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|-----------|----------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101-32000 | Building and other Permits | 78,985 | 84,604 | 0 | 0 | 0 |
| 101-32001 | Construction Permits | 100 | 200 | 0 | 200 | 0 |
| 101-32100 | Lottery Licenses | 2,100 | 1,750 | 1,800 | 1,300 | 1,200 |
| 101-32101 | Daycare Licenses | 150 | 100 | 150 | 130 | 100 |
| 101-32102 | Building Permits | 0 | 69,890 | 80,000 | 57,672 | 80,000 |
| 101-32200 | Animal Licenses | 626 | 741 | 500 | 398 | 500 |
| 101-32300 | Garbage Licenses | 1,400 | 1,400 | 1,200 | 1,400 | 1,400 |
| 101-32400 | Liquor Licenses | 23,309 | 12,250 | 15,000 | 2,600 | 13,000 |
| 101-32600 | Variance/CUP Permits | 0 | 0 | 0 | 0 | 0 |
| 101-32800 | Peddlers Permit | 1,000 | 350 | 400 | 50 | 100 |
| 101-32802 | Golf Cart Permit | 0 | 45 | 0 | 15 | 0 |
| 101-32803 | Community Garden Plot | 840 | 385 | 500 | 805 | 500 |
| 101-32805 | Fireworks Sales Permit | 200 | 800 | 400 | 800 | 600 |
| 101-32900 | Other Licenses and Permits | 0 | 1,890 | 0 | 0 | 0 |
| 101-32901 | SD State Park Stickers | 391 | | | | |
| 101-32902 | Game Fish Parks License | 16 | | | | |
| | Licenses and Permits Total | 109,117 | 174,405 | 99,950 | 65,370 | 97,400 |

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.

Building Permits

Building permit fees are based on the value of construction. Estimated number of permits for 2021 is approximately 80 new single-family homes. An amended fee schedule was adopted in November of 2020; refer to Resolution 2020-27.

Animal Licenses

Animal Licenses are \$5.00 per year for spayed or neutered and \$10.00 per year for unsplayed, 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.

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 2020 and are reviewed annually.

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.

Fireworks Sales Permit

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

STATE SHARED REVENUE

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|----------------------------|--|----------------|----------------|----------------|-----------------|----------------|
| 101-33100 | Federal Grants | 732 | 901 | 0 | 13,599 | 0 |
| 101-33400 | State Grants | 2,181 | 3,734 | 80,000 | 0 | 0 |
| 101-33402 | Surface Transportation Program | 192,427 | 193,071 | 193,000 | 218,536 | 218,000 |
| 101-33501 | Bank Franchise Tax | 13,340 | 25,023 | 20,000 | 13,455 | 25,000 |
| 101-33502 | Motor Vehicle Commercial Prorate | 2,279 | 2,261 | 2,000 | 940 | 2,000 |
| 101-33503 | Liquor Tax Reversion | 25,718 | 26,648 | 20,000 | 13,779 | 25,000 |
| 101-33504 | Motor Vehicle Licenses (5%) | 20,940 | 27,006 | 20,000 | 12,880 | 25,000 |
| 101-33508 | Local Government Highway and Bridge Fund | 7,633 | 7,842 | 8,000 | 4,268 | 8,000 |
| 101-33802 | County Highway and Bridge Reserve Tax | 1,037 | 1,037 | 1,000 | 1,037 | 1,000 |
| 101-33803 | County Wheel Tax | 9,924 | 4,997 | 5,000 | 2,707 | 5,000 |
| STATE SHARED REVENUE TOTAL | | 276,211 | 292,520 | 349,000 | 281,201 | 309,000 |

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|--|----------------|----------------|----------------|-----------------|----------------|
| 101-34101 Zoning and Subdivision Fees | 8,500 | 6,950 | 5,000 | 1,800 | 4,000 |
| 101-34102 Sale of Maps and Publicaions | 0 | 0 | 0 | 30 | 0 |
| 101-34103 Building Permit Fees | 6,234 | 9,374 | 6,000 | 4,567 | 9,000 |
| 101-34104 Notary Service Fee | 80 | 90 | 0 | 15 | 0 |
| 101-34106 Building Plan Review | 9,491 | 7,841 | 2,500 | 6,264 | 4,500 |
| 101-34190 Credit Card Finance Fees | 359 | 391 | 150 | 312 | 150 |
| 101-34402 Weed Cutting and Removal Fee | 0 | 1,935 | 0 | 0 | 0 |
| 101-34698 Harrisburg Days Event | 0 | 19,931 | 15,000 | 0 | 15,000 |
| 101-34699 Administration Fee (Parks) | 10,750 | 26,752 | 17,500 | 7,500 | 20,000 |
| CHARGES FOR GOODS AND SERVICES TOTAL | 35,414 | 73,264 | 46,150 | 20,488 | 52,650 |

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.

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.

Building Plan Review Fee

A fee of 25% of the Building Permit Fee based on construction value 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.

Harrisburg Days Event

Charges collected in association with the Harrisburg Days Event. (Food Vendors, etc.)

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|------------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101-35000 Fines and Forfeits | 0 | 0 | 0 | 0 | 0 |
| 101-35200 Animal Control Fines | 0 | 0 | 0 | 125 | 0 |
| 101-35300 Parking Fines | 1,530 | 2,280 | 0 | 50 | 0 |
| 101-35400 Library Fines | 1,280 | 1,261 | 0 | 356 | 0 |
| 101-35500 Building Permit Fines | 67 | 2,139 | 0 | 180 | 0 |
| 101-35900 Other Fines and Forfeits | 0 | 50 | 0 | 0 | 0 |
| FINES AND FORFEITS TOTAL | 2,877 | 5,730 | 0 | 711 | 0 |

Fines and Forfeits

These fines are collected off city violation tickets.

Animal Control Fines

These fines are collected for violations from animal control 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

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|-----------------------------|-------------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101-36000 | Miscellaneous Revenue | 1,205 | 24 | 0 | 0 | 0 |
| 101-36100 | Interest Earned | 22,450 | 45,248 | 15,000 | 6,836 | 15,000 |
| 101-36200 | Rentals | 6,778 | 4,358 | 5,000 | 2,578 | 5,000 |
| 101-36305 | Cost Recovery | 0 | 6,008 | 0 | 0 | 0 |
| 101-36400 | Maintenance of Property Assessments | 483 | 1,176 | 0 | 840 | 0 |
| 101-36401 | Maintenance Assessments | 244,049 | 298,961 | 367,245 | 202,875 | 463,235 |
| 101-36700 | Contributions and Donations | 20,575 | 20,332 | 17,000 | 5,570 | 20,000 |
| 101-36900 | Other Miscellaneous Revenue | 0 | 15 | 0 | 262 | 0 |
| 101-36901 | Cable TV Franchise | 37,353 | 35,359 | 38,000 | 15,352 | 32,000 |
| 101-36903 | Recovery of Prior Years | 2,865 | 1,807 | 0 | 2,399 | 0 |
| MISCELLANEOUS REVENUE TOTAL | | 335,758 | 413,288 | 442,245 | 236,712 | 535,235 |

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 \$2.10 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 2020.

Recovery of Prior Years Expenditures

Example would be a worker's compensation audit refund.

Insurance Recovery

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|-----------|-----------|----------------|----------------|----------------|-----------------|----------------|
| 101-37300 | Insurance | 0 | 11,336 | 0 | 317 | 0 |

OTHER FINANCING SOURCES

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2020 YTD Amt | 2021 Budget |
|-----------|---|----------------|----------------|----------------|-----------------|----------------|
| 101-39000 | Other Sources of Revenue | 71 | 0 | 0 | 0 | 0 |
| 101-39103 | Sale of Municipal Property | 26,150 | 0 | 0 | 0 | 0 |
| 101-39104 | Compensation, Loss Damage | 0 | 0 | 0 | 34 | 0 |
| 101-39105 | Extraordinary Items | 33,902 | 0 | 0 | 0 | 0 |
| 101-39110 | Operating Transfers In | 21,768 | 0 | 0 | 0 | 0 |
| 101-39120 | Proceeds of General Long-Term Liability | 0 | 0 | 0 | 0 | 0 |
| 101-39127 | Capital Leases | 0 | 0 | 259,703 | 0 | 0 |
| 101-39130 | Sale of General | 4,225 | 2,237 | 0 | 0 | 0 |
| 101-39140 | Compensation for Damage to Capital Assets | 0 | 274 | 0 | 0 | 0 |
| | OPERATING TRANSFERS IN TOTAL | 86,116 | 2,511 | 259,703 | 34 | 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 | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------------|--------------------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41110 41100 | SALARIES | 18,247 | 22,750 | 24,000 | 12,000 | 39,000 |
| 101 41110 41200 | OASI | 1,396 | 1,740 | 0 | 0 | 0 |
| 101-41110-41210 | SOCIAL SECURITY | 0 | 0 | 1,488 | 744 | 2,418 |
| 101-41110-41220 | MEDICARE | 0 | 0 | 348 | 174 | 566 |
| 101 41110 41400 | WORKMANS COMPENSATION | 129 | 148 | 150 | 0 | 170 |
| 101 41110 42100 | INSURANCE | 402 | 0 | 500 | 26 | 500 |
| 101 41110 42200 | PROFESSIONAL SERVICES AND FEES | 0 | 0 | 250 | 0 | 250 |
| 101 41110 42600 | SUPPLIES | 113 | 70 | 250 | 0 | 5,250 |
| 101 41110 42700 | TRAVEL AND CONFERENCE | 45 | 264 | 600 | 0 | 1,200 |
| SUBTOTAL | | 20,332 | 24,972 | 27,586 | 12,944 | 49,354 |

| ORDINANCES AND RESOLUTIONS | | 2018 | 2019 | 2020 | 2020 | 2021 |
|----------------------------|------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41130 42300 | PUBLISHING | 5,408 | 6,056 | 6,000 | 1,979 | 7,500 |
| SUBTOTAL | | 5,408 | 6,056 | 6,000 | 1,979 | 7,500 |

| CONTINGENCY | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------------|-----------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41150 42900 | OTHER CURRENT EXPENSE | 0 | 0 | 66,851 | 0 | 39,001 |
| SUBTOTAL | | 0 | 0 | 66,851 | 0 | 39,001 |

| MAYOR | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------------|--------------------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41210 41100 | SALARIES | 6,300 | 7,500 | 7,500 | 4,375 | 8,000 |
| 101 41210 41200 | OASI | 481 | 573 | 0 | 0 | 0 |
| 101-41210-41210 | SOCIAL SECURITY | 0 | 0 | 465 | 271 | 496 |
| 101-41210-41220 | MEDICARE | 0 | 0 | 109 | 63 | 116 |
| 101 41210 41400 | WORKMANS COMPENSATION | 32 | 37 | 150 | 0 | 100 |
| 101 41210 42100 | INSURANCE | 101 | 0 | 150 | 0 | 100 |
| 101 41210 42200 | PROFESSIONAL SERVICES AND FEES | 0 | 0 | 0 | 0 | 500 |
| 101 41210 42600 | SUPPLIES | 132 | 10 | 1,000 | 107 | 1,000 |
| 101 41210 42700 | TRAVEL AND CONFERENCE | 64 | 0 | 750 | 0 | 600 |
| SUBTOTAL | | 7,110 | 8,120 | 10,124 | 4,816 | 10,912 |

| CHIEF EXECUTIVE | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------------|-----------------------------|---------|---------|---------|---------|---------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41220 41100 | SALARIES | 101,746 | 95,711 | 98,137 | 47,844 | 100,203 |
| 101 41220 41200 | OASI | 7,674 | 7,251 | 0 | 0 | 0 |
| 101 41220 41210 | SOCIAL SECURITY | 0 | 0 | 6,088 | 2,915 | 6,214 |
| 101 41220 41220 | MEDICARE | 0 | 0 | 1,423 | 682 | 1,454 |
| 101 41220 41300 | RETIREMENT | 6,104 | 5,743 | 5,889 | 2,870 | 6,014 |
| 101 41220 41400 | WORKMANS COMPENSATION | 32 | 37 | 100 | 0 | 100 |
| 101 41220 41500 | GROUP INSURANCE | 7,552 | 7,692 | 8,672 | 3,105 | 13,890 |
| 101 41220 41700 | UNUSED COMPENDATED ABSENCES | 0 | 510 | 0 | 0 | 0 |
| 101 41220 42100 | INSURANCE | 0 | 0 | 125 | 0 | 125 |
| 101-41220-42200 | PROFESSIONAL SERVICE | 295 | 207 | 700 | 190 | 10,700 |
| 101 41220 42600 | SUPPLIES | 1,353 | 93 | 700 | 162 | 1,000 |
| 101 41220 42700 | TRAVEL AND CONFERENCE | 2,225 | 743 | 2,000 | 189 | 2,000 |
| 101 41220 43400 | MACHINERY AND EQUIPMENT | 986 | 0 | 1,000 | 0 | 2,000 |
| 101 41220 43410 | COMPUTER SOFTWARE | 0 | 0 | 200 | 74 | 500 |
| 101 41220 43420 | BOOKS | 0 | 0 | 0 | 0 | 500 |
| SUBTOTAL | | 127,967 | 117,987 | 125,034 | 58,031 | 144,700 |

| COMMUNITY DEVELOPMENT DIRECTOR | | 2018 | 2019 | 2020 | 2020 | 2021 |
|--------------------------------|-----------------------------|--------|--------|---------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41221 41100 | SALARIES | 0 | 0 | 98,137 | 47,844 | 50,640 |
| 101 41221 41210 | SOCIAL SECURITY | 0 | 0 | 6,088 | 02,915 | 3,140 |
| 101 41221 41220 | MEDICARE | 0 | 0 | 1,423 | 682 | 735 |
| 101 41221 41300 | RETIREMENT | 0 | 0 | 5,889 | 2,870 | 3,039 |
| 101 41221 41400 | WORKMANS COMPENSATION | 0 | 0 | 100 | 0 | 100 |
| 101 41221 41500 | GROUP INSURANCE | 0 | 0 | 8,672 | 3,105 | 13,795 |
| 101 41221 41700 | UNUSED COMPENDATED ABSENCES | 0 | 0 | 0 | 0 | 0 |
| 101 41221 42100 | INSURANCE | 0 | 0 | 125 | 0 | 0 |
| 101-41221-42200 | PROFESSIONAL SERVICE | 0 | 0 | 700 | 190 | 1,000 |
| 101 41221 42600 | SUPPLIES | 0 | 0 | 700 | 162 | 700 |
| 101 41221 42700 | TRAVEL AND CONFERENCE | 0 | 0 | 2,000 | 189 | 2,000 |
| 101 41221 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 1,000 | 0 | 2,000 |
| 101 41221 43410 | COMPUTER SOFTWARE | 0 | 0 | 200 | 74 | 1,000 |
| SUBTOTAL | | 0 | 0 | 125,034 | 58,031 | 78,649 |

| PLANNING AND ZONING BOARD | | 2018 | 2019 | 2020 | 2020 | 2021 |
|--------------------------------|--------------------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41230 41100 | SALARIES | 4,200 | 4,937 | 5,250 | 2,625 | 5,600 |
| 101 41230 41200 | OASI | 321 | 378 | 0 | 0 | 0 |
| 101 41230 41210 | SOCIAL SECURITY | 0 | 0 | 325 | 162 | 348 |
| 101 41230 41220 | MEDICARE | 0 | 0 | 77 | 38 | 82 |
| 101 41230 41400 | WORKMENS COMPENSATION | 219 | 259 | 500 | 0 | 260 |
| 101 41230 42100 | INSURANCE | 603 | 0 | 1,000 | 0 | 0 |
| 101 41230 42200 | PROFESSIONAL SERVICES AND FEES | 0 | 1,221 | 1,200 | 0 | 1,300 |
| 101 41230 42600 | SUPPLIES | 0 | 0 | 500 | 0 | 500 |
| 101 41230 42700 | TRAVEL AND CONFERENCE | 0 | 0 | 250 | 0 | 500 |
| SUBTOTAL | | 5,343 | 6,795 | 9,102 | 2,825 | 8,590 |
| PARK BOARD | | 2018 | 2019 | 2020 | 2020 | 2021 |
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41240 41100 | SALARIES | 2,765 | 2,700 | 3,150 | 675 | 3,500 |
| 101 41240 41200 | OASI | 211 | 206 | 0 | 0 | 0 |
| 101 41240 41210 | SOCIAL SECURITY | 0 | 0 | 196 | 42 | 217 |
| 101 41240 41220 | MEDICARE | 0 | 0 | 46 | 9 | 51 |
| 101 41240 41400 | WORKMENS COMPENSATION | 219 | 259 | 0 | 0 | 260 |
| 101 41240 42200 | PROFESSIONAL SERVICES AND FEES | 0 | 0 | 250 | 0 | 250 |
| 101 41240 42700 | TRAVEL AND CONFERENCE | 180 | 0 | 750 | 0 | 750 |
| SUBTOTAL | | 3,375 | 3,165 | 4,392 | 726 | 5,028 |
| DISABILITY AWARENESS COMMITTEE | | 2018 | 2019 | 2020 | 2020 | 2021 |
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41250 42200 | PROFESSIONAL SERVICES AND FEES | 0 | 0 | 1,500 | 253 | 1,500 |
| 101 41250 42700 | TRAVEL AND CONFERENCE | 0 | 0 | 0 | 0 | 1,000 |
| SUBTOTAL | | 0 | 0 | 1,500 | 253 | 2,500 |
| ELECTIONS | | 2018 | 2019 | 2020 | 2020 | 2021 |
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41300 42200 | PROFESSIONAL SERVICES | 525 | 525 | 750 | 0 | 750 |
| 101 41300 42300 | PUBLISHING | 175 | 173 | 250 | 229 | 250 |
| 101 41300 42600 | SUPPLIES | 136 | 72 | 200 | 833 | 750 |
| 101 41300 42700 | TRAVEL AND CONFERENCE | 0 | 0 | 50 | 0 | 0 |
| SUBTOTAL | | 836 | 770 | 1250 | 1062 | 1,750 |
| Attorney – | | | | | | |
| ATTORNEY | | 2018 | 2019 | 2020 | 2020 | 2021 |
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41410 42200 | PROFESSIONAL SERVICES AND FEES | 55,020 | 45,302 | 65,000 | 19,420 | 65,000 |
| SUBTOTAL | | 55,020 | 45,302 | 65,000 | 19,420 | 65,000 |

FINANCE OFFICE

The Finance Office includes two 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.

| FINANCIAL ADMINISTRATION | | 2018 | 2019 | 2020 | 2020 | 2021 |
|--------------------------|-----------------------------|---------|---------|---------|---------|---------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41420 41100 | SALARIES | 81,182 | 77,615 | 79,104 | 39,574 | 104,373 |
| 101 41420 41200 | OASI | 6,150 | 5,863 | 0 | 0 | 0 |
| 101 41420 41210 | SOCIAL SECURITY | 0 | 0 | 4,905 | 2,370 | 6,473 |
| 101 41420 41220 | MEDICARE | 0 | 0 | 1,148 | 555 | 1,514 |
| 101 41420 41300 | RETIREMENT | 4,869 | 4,657 | 4,747 | 2,374 | 6,263 |
| 101 41420 41400 | WORKMEN'S COMPENSATION | 96 | 338 | 250 | 0 | 350 |
| 101 41420 41500 | GROUP INSURANCE | 23,211 | 25,563 | 25,204 | 10,115 | 40,800 |
| 101 41420 41600 | UNEMPLOYMENT INSURANCE | 1,312 | 1,306 | 1,500 | 736 | 1,500 |
| 101 41420 41700 | UNUSED COMPENSATED ABSENCES | 0 | 510 | 0 | 0 | 0 |
| 101 41420 42100 | INSURANCE | 14,626 | 10,543 | 16,000 | 0 | 20,000 |
| 101 41420 42200 | PROFESSIONAL SERVICES | 28,703 | 53,923 | 45,000 | 17,409 | 50,000 |
| 101 41420 42300 | PUBLISHING | 0 | 0 | 0 | 0 | 200 |
| 101 41420 42400 | RENTALS | 4,486 | 4,026 | 4,600 | 1,910 | 4,600 |
| 101 41420 42500 | REPAIRS AND MAINTENANCE | 0 | 0 | 500 | 0 | 500 |
| 101 41420 42600 | SUPPLIES | 3,499 | 2,291 | 3,600 | 2,011 | 4,000 |
| 101 41420 42700 | TRAVEL AND CONFERENCE | 1,389 | 1,818 | 3,500 | 270 | 3,500 |
| 101 41420 42900 | OTHER CURRENT EXPENSE | 5 | 5 | 0 | 3 | 0 |
| 101 41420 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 7,000 | 4,600 | 7,000 |
| 101 41420 43410 | COMPUTER SOFTWARE | 2,246 | 0 | 2,500 | 0 | 2,500 |
| 101 41420 43420 | BOOKS | 0 | 0 | 0 | 159 | 300 |
| SUBTOTAL | | 171,774 | 188,458 | 199,558 | 82,086 | 253,873 |

GENERAL GOVERNMENT BUILDINGS

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

| General Government Buildings | | 2018 | 2019 | 2020 | 2020 | 2021 |
|------------------------------|-----------------------------------|---------|---------|---------|---------|---------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 101 41920 41200 | OASI | 0 | 2 | 0 | 0 | 0 |
| 101 41920 41300 | RETIREMENT | 0 | 2 | 0 | 0 | 0 |
| 101 41920 42100 | INSURANCE | 3,260 | 2,518 | 4,000 | 0 | 5,000 |
| 101 41920 42200 | PROFESSIONAL SERVICES | 4,339 | 3,297 | 3,200 | 2,950 | 4,000 |
| 101 41920 42300 | PUBLISHING | 0 | 0 | 0 | 0 | 0 |
| 101 41920 42500 | REPAIRS AND MAINTENANCE | 2,762 | 6,156 | 15,000 | 2,061 | 15,000 |
| 101 41920 42600 | SUPPLIES | 4,231 | 7,084 | 5,000 | 5,389 | 9,000 |
| 101-41920 42612 | ENERGY | 0 | 7,706 | 28,000 | 10,308 | 28,000 |
| 101 41920 42800 | UTILITIES | 36,069 | 31,370 | 20,000 | 10,155 | 25,000 |
| 101 41920 42900 | OTHER CURRENT EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 101-41920-43100 | LAND | 0 | 45,000 | 0 | 0 | 0 |
| 101 41920 43200 | BUILDINGS | 193,149 | 229,013 | 60,000 | 16,941 | 0 |
| 101 41920 43300 | IMPROVEMENTS OTHER THAN BUILDINGS | 30,165 | 48,906 | 50,000 | 50,441 | 108,500 |
| 101 41920 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 5,000 | 0 | 40,000 |
| SUBTOTAL | | 273,975 | 381,054 | 190,200 | 98,245 | 234,500 |

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 2021 budget includes a full time Deputy Planning Official.

| PLANNER | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 41950 41100 | SALARIES | 60,143 | 73,587 | 78,697 | 42,508 | 110,112 |
| 101 41950 41200 | OASI | 4,601 | 5,629 | 0 | 0 | 0 |
| 101 41950 41210 | SOCIAL SECURITY | 0 | 0 | 4,870 | 2,638 | 6,828 |
| 101 41950 41220 | MEDICARE | 0 | 0 | 1,142 | 617 | 1,598 |
| 101 41950 41300 | RETIREMENT | 3,608 | 3,852 | 4,722 | 2,301 | 6,608 |
| 101 41950 41400 | WORKMEN'S COMPENSATION | 32 | 74 | 0 | 0 | 100 |
| 101 41950 41500 | GROUP INSURANCE | 3,440 | 2,065 | 11,432 | 1,102 | 10,160 |
| 101 41950 42200 | PROFESSIONAL SERVICES | 10,646 | 23,059 | 30,000 | 12,264 | 30,000 |
| 101 41950 42300 | PUBLISHING | 0 | 0 | 500 | 48 | 500 |
| 101 41950 42400 | RENTALS | 235 | -234 | 0 | 0 | 0 |
| 101 41950 42500 | REPAIRS AND MAINTENANCE | 650 | 650 | 700 | 400 | 800 |
| 101 41950 42600 | SUPPLIES | 1,012 | 1,312 | 2,000 | 2,027 | 2,500 |
| 101 41950 42612 | ENERGY | 0 | 0 | 0 | 15 | |
| 101 41950 42700 | TRAVEL AND CONFERENCE | 3,002 | 1,773 | 3,500 | 118 | 3,500 |
| 101 41950 42800 | UTILITIES | 0 | 0 | 0 | 0 | 0 |
| 101 41950 42900 | OTHER CURRENT EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 101 41950 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 3,950 | 2,335 | 3,000 |
| 101 41950 43410 | COMPUTER SOFTWARE | 6,250 | 0 | 4,500 | 2,880 | 4,500 |
| 101 41950 43420 | BOOKS | 446 | 475 | 1,000 | 0 | 1,000 |
| SUBTOTAL | | 94,065 | 112,242 | 147,013 | 69,253 | 181,206 |

ENGINEERING

The City hired a staff City Engineer in 2019 who provides city engineering services for the City of Harrisburg. In 2020 the city also added a full time GIS Technician. The City also contracts with Stockwell Engineers located at 801 N Phillips Avenue #100, Sioux Falls, for additional engineering services for the City of Harrisburg.

City engineering duties and projects include:

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:

Capital Improvements Plan

Misc. Traffic Analysis

Downtown Master Plan

Transportation Master Plan

Cliff Avenue Corridor Prelim Design

Perry/Willow/SE Prelim Design

Wetlands Prelim Plan

| ENGINEERING | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 41960 41100 | SALARIES | 0 | 67,120 | 76,150 | 38,738 | 94,630 |
| 101 41960 41200 | OASI | 0 | 5,132 | 0 | 0 | 0 |
| 101 41960 41210 | SOCIAL SECURITY | 0 | 0 | 4,722 | 2,402 | 5,868 |
| 101 41960 41220 | MEDICARE | 0 | 0 | 1,105 | 562 | 1,373 |
| 101 41960 41300 | RETIREMENT | 0 | 4,025 | 4,569 | 2,324 | 5,679 |
| 101 41960 41400 | WORKMENS COMP | 0 | 37 | 0 | 0 | 100 |
| 101 41960 41500 | GROUP INSURANCE | 0 | 116 | 0 | 1,165 | 22,370 |
| 101 41960 42200 | PROFESSIONAL SERVICES | 225,174 | 142,766 | 327,700 | 73,911 | 335,000 |
| 101 41960 42300 | PUBLISHING | 656 | 0 | 0 | 48 | 100 |
| 101 41960 42400 | RENTALS | 0 | 0 | 0 | 31 | 3,000 |
| 101-41960-42500 | REPAIRS AND MAINTENANCE | 0 | 0 | 0 | 393 | 500 |
| 101 41960 42600 | SUPPLIES | 0 | 684 | 2,000 | 7,719 | 1,500 |
| 101-41960-42612 | ENERGY | 0 | 0 | 0 | 8,750 | 1,200 |
| 101 41960 42700 | TRAVEL AND CONFERENCE | 0 | 2,614 | 2,800 | 752 | 10,500 |
| 101 41960 42800 | UTILITIES | 0 | 0 | 0 | 159 | 600 |
| 101 41960 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 5,000 | 5,289 | 9,000 |
| 101 41960 43410 | COMPUTER SOFTWARE | 0 | 1,500 | 1,000 | 166 | 7,000 |
| 101 41960 43420 | BOOKS | 0 | 0 | 500 | 0 | 2,000 |
| SUBTOTAL | | 225,830 | 223,994 | 425,546 | 142,409 | 500,420 |

SAFETY AND SECURITY

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 168 hours per week at \$40.74. The City also contributes \$45,000 towards the SRO officer salary for the schools.

| POLICE | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-----------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 42100 42200 | PROFESSIONAL SERVICES | 266,311 | 293,015 | 370,765 | 180,696 | 410,880 |
| 101 42100 42600 | SUPPLIES | 420 | 336 | 750 | 164 | 500 |
| 101 42100 42800 | UTILITIES | 0 | -10 | 0 | 0 | 0 |
| SUBTOTAL | | 266,731 | 293,341 | 371,515 | 180,860 | 411,380 |

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 2021 is \$72,884.50.

| FIRE | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-----------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 42200 42200 | PROFESSIONAL SERVICES | 63,492 | 65,215 | 65,216 | 32,607 | 72,885 |
| 101 42200 42600 | SUPPLIES | 655 | 142 | 500 | 0 | 300 |
| SUBTOTAL | | 64,147 | 65,357 | 65,716 | 32,607 | 73,185 |

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 | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|--------------------|--------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 42320 41100 | SALARIES | 22,410 | 18,749 | 24,000 | 13,060 | 49,320 |
| 101 42320 41200 | OASI | 1,714 | 1,434 | 0 | 0 | 0 |
| 101 42320 41210 | SOCIAL SECURITY | 0 | 0 | 1,488 | 810 | 3,050 |
| 101 42320 41220 | MEDICARE | 0 | 0 | 348 | 189 | 716 |
| 101 42320 41300 | RETIREMENT | 0 | 0 | 0 | 0 | 1,520 |
| 101 42320 41400 | WORKMENS COMPENSATION | 309 | 314 | 500 | 0 | 500 |
| 101 42320 42200 | PROFESSIONAL SERVICES AND FEES | 30 | 0 | 30 | 5 | 100 |
| 101 42320 42600 | SUPPLIES | 0 | 0 | 0 | 0 | 1,000 |
| 101 42320 42700 | TRAVEL AND CONFERENCE | 75 | 0 | 100 | 0 | 1,000 |
| 101 42320 43420 | BOOKS | 0 | 0 | 200 | 0 | 2,000 |
| SUBTOTAL | | 24,538 | 20,497 | 26,666 | 14,064 | 59,206 |

| MECHANICAL INSPECTOR | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------|--------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 42350 41100 | SALARIES | 16,170 | 10,560 | 15,000 | 7,410 | 15,750 |
| 101 42350 41200 | OASI | 1,237 | 807 | 0 | 0 | 0 |
| 101 42350 41210 | SOCIAL SECURITY | 0 | 0 | 930 | 459 | 97 |
| 101 42350 41220 | MEDICARE | 0 | 0 | 218 | 107 | 256 |
| 101 42350 41400 | WORKMENS COMPENSATION | 309 | 314 | 500 | 0 | 500 |
| 101 42350 42200 | PROFESSIONAL SERVICES AND FEES | 0 | 0 | 0 | 5 | 100 |
| 101 42350 42600 | SUPPLIES AND MATERIALS | 126 | 0 | 100 | 0 | 100 |
| 101 42350 42700 | TRAVEL AND CONFERENCE | 0 | 0 | 100 | 0 | 1,000 |
| 101 42350 43420 | BOOKS | 0 | 0 | 200 | 0 | 800 |
| SUBTOTAL | | 17,842 | 11,681 | 17,048 | 7,981 | 18,603 |

PUBLIC SAFETY

This department includes the storm warning sirens. A replacement siren located Perry Lane and Tiger Street is included within the 202 budget.

| PUBLIC SAFETY | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 42900 42100 | INSURANCE | 111 | 117 | 0 | 0 | 0 |
| 101-42900-42200 | PROFESSIONAL SERVICES & FEES | 0 | 0 | 6,750 | 0 | 6,750 |
| 101 42900 42500 | REPAIRS AND MAINTENANCE | 0 | 0 | 1,500 | 0 | 1,500 |
| 101 42900 42600 | SUPPLIES AND MATERIALS | 0 | 0 | 500 | 0 | 500 |
| 101 42900 42612 | ENERGY | 0 | 61 | 150 | 59 | 0 |
| 101-42900-42800 | UTILITIES | 119 | 0 | 150 | 0 | 0 |
| 101 42900 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 27,500 | 32,188 | 20,750 |
| 101 42900 45600 | SUBSIDIES | 501 | 0 | 3,500 | 0 | 0 |
| SUBTOTAL | | 731 | 178 | 40,050 | 32,247 | 29,500 |

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:

Surface Treatment Slurry Seal: Surface treatment (slurry seal) is a cost-effective way to extend the life of a street, years between expensive asphalt overlays.

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

STREETS

| STREETS | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 43100 41100 | SALARIES | 74,145 | 71,341 | 95,192 | 38,579 | 113,577 |
| 101 43100 41200 | OASI | 5,645 | 5,678 | 0 | 0 | 0 |
| 101 43100 41210 | SOCIAL SECURITY | 0 | 0 | 5,902 | 2,351 | 7,045 |
| 101 43100 41220 | MEDICARE | 0 | 0 | 1,381 | 550 | 1,653 |
| 101 43100 41300 | RETIREMENT | 4,298 | 3,994 | 5,027 | 2,219 | 6,018 |
| 101 43100 41400 | WORKMEN'S COMPENSATION | 3,703 | 3,515 | 4,000 | 0 | 4,000 |
| 101 43100 41500 | GROUP INSURANCE | 9,405 | 9,095 | 11,278 | 3,478 | 20,298 |
| 101 43100 41700 | UNUSED COMPENSATED ABSENCES | 0 | 3,710 | 0 | 0 | 0 |
| 101 43110 42100 | INSURANCE | 5,221 | 3,751 | 6,500 | 189 | 6,500 |
| 101 43100 42200 | PROFESSIONAL SERVICES | 2,062 | 31,039 | 2,500 | 3,317 | 3,000 |
| 101 43100 42300 | PUBLISHING | 377 | 213 | 500 | 198 | 500 |
| 101 43100 42400 | RENTALS | -12 | 2,011 | 0 | 223 | 500 |
| 101 43100 42500 | REPAIRS AND MAINTENANCE | 56,689 | 310,569 | 247,100 | 93,400 | 280,000 |
| 101 43100 42600 | SUPPLIES | 12,453 | 14,457 | 12,000 | 7,960 | 16,000 |
| 101 43100 42612 | ENERGY | 0 | 2,388 | 14,500 | 1,575 | 6,000 |
| 101 43100 42700 | TRAVEL AND CONFERENCE | 372 | 541 | 1,200 | 363 | 2,000 |
| 101 43100 42800 | UTILITIES | 0 | 0 | 0 | 115 | 500 |
| 101 43100 42900 | OTHER CURRENT EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 101 43100 43100 | LAND | 0 | 0 | 0 | 0 | 20,000 |
| 101 43100 43300 | IMPROVEMENTS OTHER THAN BUILDINGS | 113,102 | 3,647 | 814,000 | 318,207 | 250,000 |
| 101 43100 43400 | MACHINERY AND EQUIPMENT | 70,803 | 79,444 | 52,727 | 30,941 | 70,000 |
| 101 43100 43410 | COMPUTER SOFTWARE | 7,205 | 3,435 | 3,500 | 3,435 | 0 |
| 101-43100-44100 | PRINCIPAL | 0 | 0 | 4,150 | 4,416 | 0 |
| 101-43100-44200 | INTEREST | 0 | 0 | 365 | 0 | 0 |
| SUBTOTAL | | 365,468 | 548,828 | 1,281,822 | 511,516 | 807,591 |

STORM DRAINAGE

| STORM DRAINAGE | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 43150 41100 | SALARIES | 39 | 299 | 0 | 0 | 0 |
| 101 43150 41200 | OASI | 3 | 23 | 0 | 0 | 0 |
| 101 43150 41300 | RETIREMENT | 2 | 18 | 0 | 0 | 0 |
| 101 43150 42200 | PROFESSIONAL SERVICES AND FEES | 22,588 | 0 | 0 | 250 | 250 |
| 101 43150 42400 | RENTALS | 0 | 0 | 0 | 0 | 0 |
| 101 43150 42500 | REPAIRS AND MAINTENANCE | 8,999 | 11,295 | 16,500 | 11,972 | 12,575 |
| 101 43150 42600 | SUPPLIES | 740 | 767 | 7,500 | 60 | 1,000 |
| 101 43150 42800 | UTILITIES | 0 | 0 | 0 | 0 | 0 |
| 101 43150 43300 | IMPROVEMENTS OTHER THAN BUILDINGS | 0 | 0 | 0 | 84,684 | 0 |
| 101 43150 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 3,500 | 0 | 0 |
| SUBTOTAL | | 32,371 | 12,402 | 27,500 | 96,966 | 13,825 |

STREET LIGHTING

| STREET LIGHTING | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 43160 42612 | ENERGY | 0 | 52,762 | 130,000 | 0 | 40,000 |
| 101 43160 42800 | UTILITIES | 99,367 | 52,009 | 0 | 45,074 | 0 |
| 101 43160 43300 | IMPROVE OTHER THAN BUILDINGS | 0 | 0 | 10,000 | 0 | 10,000 |
| SUBTOTAL | | 99,367 | 104,771 | 140,000 | 45,074 | 50,000 |

SNOW REMOVAL

A 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 snowplows 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.

| SNOW REMOVAL | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 43170 42200 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 1,492 | 2,000 |
| 101 43170 42400 | RENTALS | 8,030 | 18,485 | 32,600 | 23,568 | 0 |
| 101 43170 42500 | REPAIRS AND MAINTENANCE | 3,668 | 684 | 5,000 | 110 | 5,000 |
| 101 43170 42600 | SUPPLIES | 27,997 | 65,018 | 70,000 | 8,805 | 90,000 |
| 101 43170 42612 | ENERGY | 0 | 1,265 | 10,000 | 1,622 | 10,000 |
| 101 43170 43400 | MACHINERY AND EQUIPMENT | 0 | 57,362 | 4,750 | 4,489 | 0 |
| SUBTOTAL | | 39,695 | 142,814 | 122,350 | 40,086 | 107,000 |

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. The City leased to own a new street sweeper in 2020.

| STREET CLEANING | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 43220 42100 | INSURANCE | 42 | 44 | 100 | 0 | 0 |
| 101 43220 42200 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 101 43220 42500 | REPAIRS & MAINTENANCE | 1,588 | 1,149 | 4,000 | 0 | 5,000 |
| 101 43220 42600 | SUPPLIES | 1,162 | 390 | 2,000 | 362 | 2,000 |
| 101 43220 42612 | ENERGY | 0 | 196 | 1,000 | 0 | 1,000 |
| 101 43220 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 216,250 | 0 | 0 |
| 101 43220 44100 | PRINCIPAL | 0 | 0 | 30,000 | 34,172 | 0 |
| 101 43220 44200 | INTEREST | 0 | 0 | 5,000 | 0 | 0 |
| SUBTOTAL | | 2,792 | 1,779 | 258,350 | 34,534 | 8,000 |

SOLID WASTE DISPOSAL

The budgeted amount for 2021 will be used for the city’s annual cleanup day.

| SOLID WASTE DISPOSAL | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------|-----------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 43240 41100 | SALARIES AND WAGES | 363 | 0 | 0 | 0 | 0 |
| 101 43240 41200 | OASI | 27 | 0 | 0 | 0 | 0 |
| 101 43240 42100 | INSURANCE | 0 | 0 | 100 | 0 | 100 |
| 101 43240 42200 | PROFESSIONAL SERVICES | 2,480 | 2,358 | 3,500 | 250 | 4,000 |
| 101 43240 42600 | SUPPLIES | 44 | 64 | 100 | 0 | 100 |
| SUBTOTAL | | 2,914 | 2,422 | 3,700 | 250 | 4,200 |

WEED CONTROL

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

| WEED CONTROL | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 43260 42100 | INSURANCE | 0 | 0 | 0 | 0 | 0 |
| 101 43260 42200 | PROFESSIONAL SERVICES | 8,127 | 5,869 | 10,000 | 100 | 10,000 |
| 101 43260 42300 | PUBLISHING | 0 | 0 | 0 | 0 | 0 |
| 101-43260-42500 | REPAIRS AND MAINTENANCE | 247 | 0 | 1,000 | 0 | 1,000 |
| 101 43260 42600 | SUPPLIES AND MATERIALS | 1,609 | 1,188 | 4,000 | 1,038 | 10,000 |
| 101 43260 42700 | TRAVEL AND CONFERENCE | 0 | 0 | 150 | 0 | 150 |
| 101 43260 43400 | MACHINERY AND EQUIPMENT | 0 | 3,884 | 0 | 0 | 0 |
| SUBTOTAL | | 9,983 | 10,941 | 15,150 | 1,138 | 21,150 |

HEALTH AND WELFARE

CODE ENFORCEMENT

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

| CODE ENFORCEMENT | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|------------------|-------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 44110 41100 | SALARIES AND WAGES | 7489 | 12,154 | 16,231 | 3,615 | 47,607 |
| 101 44110 41200 | OASI | 569 | 922 | 0 | 0 | 0 |
| 101 44110 41210 | SOCIAL SECURITY | 191 | 0 | 1,007 | 220 | 2,953 |
| 101 44110 41220 | MEDICARE | 0 | 0 | 236 | 51 | 692 |
| 101 44110 41300 | RETIREMENT | 0 | 218 | 254 | 115 | 2,857 |
| 101 44110 41400 | WORKMEN'S COMPENSATION | 310 | 314 | 500 | 0 | 500 |
| 101 44110 42100 | INSURANCE | 0 | 0 | 0 | 0 | 0 |
| 101 44110 42200 | PROFESSIONAL SERVICES AND FEE | 247 | 1,319 | 1,000 | 40 | 1,500 |
| 101 44110 42600 | SUPPLIES AND MATERIALS | 58 | 165 | 500 | 0 | 500 |
| 101 44110 42700 | TRAVEL AND CONFERENCE | 0 | 0 | 300 | 0 | 500 |
| 101 44110 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 500 |
| SUBTOTAL | | 8,864 | 15,092 | 20,028 | 4,041 | 57,609 |

ANIMAL CONTROL

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

| ANIMAL CONTROL | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 44120 42200 | PROFESSIONAL SERVICES | 2,255 | 2,433 | 2,500 | 1,483 | 3,000 |
| 101 44120 42600 | SUPPLIES AND MATERIALS | 98 | 95 | 100 | 0 | 100 |
| 101 44120 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 2,353 | 2,528 | 2,600 | 1,483 | 3,100 |

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 | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 44130 41100 | SALARIES AND WAGES | 774 | 570 | 1,833 | 0 | 1,586 |
| 101 44130 41200 | OASI | 58 | 43 | 0 | 0 | 0 |
| 101 44130 41210 | SOCIAL SECURITY | 0 | 0 | 114 | 0 | 100 |
| 101 44130 41220 | MEDICARE | 0 | 0 | 27 | 0 | 25 |
| 101 44130 41300 | RETIREMENT | 46 | 34 | 110 | 0 | 98 |
| 101 44130 42200 | PROFESSIONAL SERVICES | 1,936 | 1,791 | 2,500 | 10 | 3,000 |
| 101 44130 42500 | REPAIR AND MAINTENANCE | 0 | 8,929 | 0 | 0 | 1,000 |
| 101 44130 42600 | SUPPLIES AND MATERIALS | 13,556 | 0 | 15,000 | 81 | 20,000 |
| 101 44130 42700 | TRAVEL AND CONFERENCE | 579 | 224 | 600 | 0 | 400 |
| 101 44130 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 8,500 | 7,950 | 0 |
| SUBTOTAL | | 16,949 | 11,591 | 28,684 | 8,041 | 26,209 |

CULTURE AND RECREATION

RECREATION

The City of Harrisburg subsidizes the Harrisburg Baseball Association and other recreation associations.

| RECREATION | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| 101 45100 42629 | OTHER MATERIAL | 654 | 0 | 0 | 0 | 0 |
| 101 45100 45600 | SUBSIDIES | 0 | 0 | 0 | 0 | 25,000 |
| SUBTOTAL | | 654 | 0 | 0 | 0 | 25,000 |

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 2021. 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 | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 45200 41100 | SALARIES | 72,309 | 71,597 | 91,354 | 37,712 | 110,364 |
| 101 45200 41200 | OASI | 5,506 | 5,736 | 0 | 0 | 0 |
| 101 45200 41210 | SOCIAL SECURITY | 0 | 0 | 5,664 | 2,299 | 6,847 |
| 101 45200 41220 | MEDICARE | 0 | 0 | 1,325 | 538 | 1,604 |
| 101 45200 41300 | RETIREMENT | 4,187 | 4,010 | 5,482 | 2,168 | 5,827 |
| 101 45200 41400 | WORKMEN'S COMPENSATION | 2,319 | 2,068 | 2,800 | 0 | 2,500 |
| 101 45200 41500 | GROUP INSURANCE | 9,405 | 9,095 | 11,278 | 3,478 | 20,298 |
| 101 45200 41700 | UNUSED COMPENSATED ABSENCES | 0 | 4,235 | 0 | 0 | 0 |
| 101 45200 42100 | INSURANCE | 1,179 | 2,143 | 1,500 | 26 | 3,200 |
| 101 45200 42200 | PROFESSIONAL SERVICES | 2,493 | 288 | 12,000 | 1,287 | 4,000 |
| 101 45200 42300 | PUBLISHING | 341 | 213 | 0 | 198 | 250 |
| 101 45200 42400 | RENTALS | 499 | 578 | 3,500 | 923 | 5,000 |
| 101 45200 42500 | REPAIRS AND MAINTENANCE | 4,303 | 16,855 | 24,000 | 1,068 | 20,000 |
| 101 45200 42600 | SUPPLIES | 26,721 | 34,983 | 25,000 | 11,633 | 30,000 |
| 101 45200 42612 | ENERGY | 0 | 2,925 | 15,000 | 1,529 | 10,000 |
| 101 45200 42700 | TRAVEL AND CONFERENCE | 567 | 91 | 1,000 | 52 | 1,000 |
| 101 45200 42800 | UTILITIES | 1,038 | 4,193 | 5,000 | 438 | 5,000 |
| 101 45200 42900 | OTHER CURRENT EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 101 45200 42910 | COMMUNITY EVENTS | 5,779 | 6,690 | 10,000 | 64 | 10,000 |
| 101 45200 43100 | LAND | -1 | 0 | 0 | 7,600 | 0 |
| 101 45200 43200 | BUILDINGS | 0 | 38,661 | 20,000 | 0 | 0 |
| 101 45200 43300 | IMPROVEMENTS OTHER THAN BUILDINGS | 16,204 | 9,576 | 75,000 | 29,198 | 95,000 |
| 101 45200 43400 | MACHINERY AND EQUIPMENT | 47,407 | 96,512 | 46,250 | 21,291 | 79,875 |
| 101 45200 43410 | COMPUTER SOFTWARE | 0 | 0 | 0 | 0 | 0 |
| 101 45200 44100 | PRINCIPAL | 0 | 0 | 4,150 | 4,416 | 0 |
| 101 45200 44200 | INTEREST | 0 | 0 | 365 | 0 | 0 |
| 101 45200 45600 | SUBSIDIES | 25,000 | 15,000 | 20,000 | 0 | 0 |
| SUBTOTAL | | 225,256 | 325,449 | 380,668 | 125,918 | 410,765 |

FORESTRY

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

| FORESTRY | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 45240 42200 | PROFESSIONAL SERVICES | 0 | 1,940 | 0 | 0 | 0 |
| 101 45240 42500 | REPAIRS AND MAINTENANCE | 1,545 | 7,275 | 0 | 1,650 | 7,500 |
| 101 45240 42600 | SUPPLIES AND MATERIALS | 133 | 10,875 | 20,000 | 2,175 | 25,000 |
| 101 45240 42700 | TRAVEL AND CONFERENCE | 0 | 255 | 0 | 0 | 0 |
| 101 45240 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 3,500 | 0 | 0 |
| SUBTOTAL | | 1,678 | 20,345 | 23,500 | 3,825 | 32,500 |

PARK LIGHTING

This is the utility bill for the park lighting.

| PARK LIGHTING | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-----------|----------------|----------------|----------------|-----------------|----------------|
| 101 45260 42612 | ENERGY | 0 | 4,466 | 7,000 | 812 | 8,000 |
| 101 45260 42800 | UTILITIES | 6,936 | 2,272 | 0 | 0 | 0 |
| SUBTOTAL | | 6,936 | 6,738 | 7,000 | 812 | 8,000 |

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 | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 45500 41100 | SALARIES | 44,035 | 44,778 | 52,000 | 18,589 | 53,560 |
| 101 45500 41200 | OASI | 3,368 | 3,425 | 0 | 0 | 0 |
| 101 45500 41210 | SOCIAL SECURITY | 0 | 0 | 3,220 | 1,152 | 3,316 |
| 101 45500 41220 | MEDICARE | 0 | 0 | 752 | 270 | 752 |
| 101 45500 41300 | RETIREMENT | 859 | 855 | 1,000 | 283 | 1,000 |
| 101 45500 41400 | WORKMEN'S COMPENSATION | 219 | 259 | 400 | 0 | 400 |
| 101 45500 42100 | INSURANCE | 129 | 67 | 0 | 0 | 0 |
| 101 45500 42200 | PROFESSIONAL SERVICES | 1,607 | 797 | 2,000 | 342 | 2,000 |
| 101 45500 42300 | PUBLISHING | 0 | 0 | 0 | 0 | 0 |
| 101 45500 42400 | RENTALS | 3,092 | 3,000 | 3,000 | 1,500 | 3,000 |
| 101 45500 42500 | REPAIRS AND MAINTENANCE | 500 | 500 | 750 | 195 | 750 |
| 101 45500 42600 | SUPPLIES | 6,170 | 6,105 | 6,000 | 3,963 | 7,000 |
| 101 45500 42629 | OTHER MATERIAL | 0 | 0 | 0 | 0 | 0 |
| 101 45500 42700 | TRAVEL AND CONFERENCE | 86 | 92 | 250 | 23 | 300 |
| 101 45500 42800 | UTILITIES | 1,212 | 1,202 | 1,200 | 601 | 1,500 |
| 101 45500 42910 | COMMUNITY EDUCATION | 976 | 1,219 | 1,200 | 0 | 1,200 |
| 101 45500 43300 | IMPROVEMENT OTHER THAN BUILDINGS | 0 | 0 | 0 | 0 | 0 |
| 101 45500 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 4,500 | 0 | 6,000 |
| 101 45500 43410 | COMPUTER SOFTWARE | 0 | 524 | 700 | 0 | 1,800 |
| 101 45500 43420 | BOOKS | 18,920 | 21,768 | 15,000 | 4,865 | 20,000 |
| SUBTOTAL | | 81,173 | 84,591 | 91,972 | 31,783 | 102,578 |

CONSERVATION AND DEVELOPMENT

ECONOMIC DEVELOPMENT PROMOTIONS

| ECONOMIC DEVELOPMENT PROMOTIONS | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|---------------------------------|-----------------------------|----------------|----------------|----------------|-----------------|----------------|
| 101 46530 41100 | SALARIES | 25,059 | 0 | 0 | 0 | 0 |
| 101 46530 41200 | OASI | 1,904 | 0 | 0 | 0 | 0 |
| 101 46530 41210 | SOCIAL SECURITY | 0 | 0 | 0 | 0 | 0 |
| 101 46530 41220 | MEDICARE | 0 | 0 | 0 | 0 | 0 |
| 101 46530 41300 | RETIREMENT | 1,503 | 0 | 0 | 0 | 0 |
| 101 46530 41500 | GROUP INSURANCE | 7,665 | 0 | 0 | 0 | 0 |
| 101 46530 42100 | INSURANCE | 0 | 1,103 | 1,200 | 0 | 1,200 |
| 101 46530 42200 | PROFESSIONAL SERVICES | 696 | 23,805 | 25,000 | 2,575 | 25,000 |
| 101 46530 42300 | PUBLISHING | 3,000 | 4,500 | 3,000 | 0 | 0 |
| 101 46530 42400 | RENTALS | 0 | 6,498 | 1,000 | 0 | 1,000 |
| 101 46530 42600 | SUPPLIES | 373 | 7,595 | 6,500 | 559 | 6,500 |
| 101 46530 42700 | TRAVEL AND CONFERENCE | 15 | 0 | 0 | 0 | 0 |
| 101 46530 42900 | OTHER CURRENT EXPENSE | 0 | 1,275 | 0 | 0 | 0 |
| 101 46530 42910 | COMMUNITY EDUCATIONS/EVENTS | 0 | 2,630 | 10,000 | 0 | 10,000 |
| 101 46530 45400 | GRANTS TO OTHER ENTITIES | 0 | 0 | 0 | 0 | 0 |
| 101 46530 45600 | SUBSIDIES | 15,938 | 14,924 | 25,000 | 6,139 | 25,000 |
| SUBTOTAL | | 56,153 | 62,330 | 71,700 | 9,273 | 68,700 |

DEBT SERVICE

| DEBT SERVICE | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------|-----------|----------------|----------------|----------------|-----------------|----------------|
| 101 47000 44100 | PRINCIPAL | 81,903 | 84,378 | 87,058 | 0 | 60,222 |
| 101 47000 44200 | INTEREST | 7,933 | 5,458 | 2,780 | 0 | 18,540 |
| SUBTOTAL | | 89,836 | 89,836 | 89,838 | 0 | 78,762 |

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.

| | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------|---------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 211-31302 | 3 rd Penny Sales Tax | 69,915 | 75,922 | 65,000 | 31,314 | 65,000 |
| 211-36100 | Interest | 695 | 1,228 | 220 | 212 | 220 |
| 211 36700 | Contributions and Donations | 5,000 | 0 | 0 | 0 | 0 |
| | Undesignated Fund Balance | 0 | 0 | 13,080 | 0 | 0 |
| | TOTAL | 75,610 | 77,150 | 78,300 | 31,526 | 65,220 |

Sales Tax

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

Interest Earned

This includes interest earned on deposits and investments.

Subsidies

In 2021, the proposed subsidies budgeted from this fund are; Harrisburg Economic Development Corporation and Harrisburg Chamber \$52,720; Lincoln County Economic Development Association, \$3,800 and Forward Sioux Falls, \$500.

| 3 rd PENNY SALES TAX | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|---------------------------------|--------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 211 46500 42200 | Professional Services and Fees | 5,500 | 5,600 | 0 | 500 | 0 |
| 211 46500 45600 | Subsidies | 54,700 | 40,000 | 0 | 40,000 | 0 |
| 211 46510 42200 | Professional Services and Fees | 0 | 0 | 5,800 | 5,200 | 5,000 |
| 211 46510 45600 | Subsidies | 0 | 0 | 65,500 | 0 | 52,720 |
| 211 46530 42200 | Professional Services and Fee | 370 | 0 | 7,000 | 0 | 7,500 |
| 211 46530 42600 | Supplies and Materials | 6,500 | 5,000 | 0 | 0 | 0 |
| | SUBTOTAL | 67,070 | 50,600 | 78,300 | 45,700 | 65,220 |

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 (\$0.0015) zero and one hundred fifty 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 REVENUE FUND | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|-----------------------------------|--|----------------|----------------|----------------|-----------------|----------------|
| 224 31900 | PENALTY, INTEREST DELINQUENT ASSESSMENTS | 387 | 70 | 100 | 0 | 0 |
| 224 36100 | INTEREST EARNED | 894 | 2,377 | 1,000 | 192 | 400 |
| 224 36300 | SPECIAL ASSESSMENTS | 48,467 | 0 | 0 | 3,447 | 0 |
| 224 36305 | COST RECOVERY | 0 | 0 | 0 | 0 | 0 |
| 224 36310 | S.A. PRINCIPAL – COUNTY | 158,535 | 86,803 | 0 | 77,791 | 0 |
| 224 36320 | S.A. INTEREST – COUNTY | 12,646 | 10,285 | 0 | 6,359 | 0 |
| 224 36404 | STORM WATER MAINTENANCE ASSESSMENTS | 330,847 | 367,660 | 404,631 | 219,255 | 439,033 |
| 224 39120 | PROCEEDS OF GEN LONG TERM LIABILITY | 0 | 0 | 0 | 0 | 0 |
| | UNDESIGNATED FUND BALANCE | 0 | 0 | 0 | 0 | 37,438 |
| SUBTOTAL | | 551,776 | 467,195 | 405,731 | 307,044 | 476,871 |

Includes repayment of the Columbia Storm Water Drainage Improvements Project. This also includes using expending funds for Macey stormwater improvements, stormwater BMP stormwater plan and televising of lines.

| STORM WATER DRAINAGE EXPENDITURE FUND | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|---------------------------------------|----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 224 41410 42200 | ATTORNEY | 0 | 0 | 0 | 335 | 0 |
| 224 41960 42200 | ENGINEER PROFESSIONAL FEES | 9,178 | 76,777 | 116,000 | 30,264 | 50,000 |
| 224 43150 42200 | PROFESSIONAL SERVICES AND FEES | 0 | 1,047 | 0 | 1,284 | 25,000 |
| 224 43150 42300 | PUBLISHING | 0 | 0 | 0 | 113 | 500 |
| 224 43150 42500 | REPAIRS AND MAINTENANCE | 0 | 5,623 | 100,000 | 0 | 130,000 |
| 224 43150 42600 | SUPPLIES AND MATERIALS | 0 | 0 | 0 | 244 | 0 |
| 224 43150 43100 | LAND | 0 | 0 | 0 | 0 | 0 |
| 224 43150 43300 | IMPROVEMENT OTHER THAN BUILDINGS | 15,894 | 55,575 | 81,000 | 3,696 | 170,000 |
| 224 43150 43410 | COMPUTER SOFTWARE | 7,205 | 18,435 | 0 | 3,435 | 4,000 |
| 224 43150 44100 | PRINCIPAL | 61,041 | 62,893 | 64,802 | 32,159 | 66,768 |
| 224 43150 44200 | INTEREST | 36,328 | 34,476 | 32,569 | 16,526 | 30,603 |
| SUBTOTAL | | 129,646 | 254,826 | 394,371 | 88,056 | 476,871 |

STREET LIGHTING FUND

On August 19th, 2019, the city council passed an ordinance adding Chapter 8.05 imposing a street light service fee for the municipality of Harrisburg. The purpose of this ordinance is to provide additional needed revenue for the Municipality of Harrisburg, Lincoln County, South Dakota (the “City”), by imposing a street light service fee pursuant to the powers granted to the municipality by the State of South Dakota. SDCL 9-39-1 authorizes municipalities to construct, operate, and maintain a system to provide street light facilities to residents. Further, SDCL 9-39-23 authorizes municipalities to fix reasonable rates, fees, and charges for the imposition of just and reasonable charges for the use and availability of street light facilities. Resolution 2019-29 passed on December 16, 2019 established the street light service rate to be \$2.00 per month.

| STREET LIGHTING SPECIAL REVENUE FUND | | 2018 | 2019 | 2020 | 2020 | 2021 |
|--------------------------------------|---------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 292 34302 | STREET LIGHTING FEE | 0 | 0 | 0 | 17,981 | 70,000 |
| | SUBTOTAL | 0 | 0 | 0 | 17,981 | 70,000 |

| STREET LIGHTING EXPENDITURES | | 2018 | 2019 | 2020 | 2020 | 2021 |
|------------------------------|----------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 292 43160 42612 | ENERGY | 0 | 0 | 50,000 | 0 | 70,000 |
| | SUBTOTAL | 0 | 0 | 50,000 | 0 | 70,000 |

STORM WATER BASIN DEVELOPMENT

On November 18th, 2019, the city council passed an ordinance adding Chapter 8.06 imposing a stormwater basin development fee for the municipality of Harrisburg. Pursuant to the powers granted to the municipality by the State of South Dakota, SDCL 46A-10B-18 it authorizes a governing body to establish basin development fees to be paid by developers in Drainage Basin Utility Districts. City. The fee will be required as a condition for development of all undeveloped property within the jurisdiction of the City and will be required to be paid by the developer. The fee is one hundred dollars (\$100) for each parcel platted within a Drainage Basin Utility District.

| STORMWATER BASIN DEVELOPMENT REVENUE | | 2018 | 2019 | 2020 | 2020 | 2021 |
|--------------------------------------|--------------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 293 34191 | STORMWATER BASIN DEV FEE | 0 | 0 | 0 | 0 | 10,000 |
| | SUBTOTAL | 0 | 0 | 0 | 0 | 10,000 |

ARTERIAL STREET PLATTING AND BUILDING PERMIT FEE

On June 4th, 2020, the city council passed an ordinance adding Chapter 6.08 imposing an arterial street platting fee and an arterial street building permit fee on property as it is platted or built upon with the intent to charge platted or developed property. stormwater basin development fee for the municipality of Harrisburg. The arterial street platting fee was established and made effective October 1, 2020 at \$1,000 per acre. The arterial street building permit fee was established and made effective January 1, 2021 at the following rates:

| | |
|--|-----------------------|
| Single-family dwelling unit, attached or detached: | \$450/dwelling unit |
| Duplex through eight-plex apartment buildings: | \$575/dwelling unit |
| Apartment buildings with more than 8 dwelling units: | \$525/dwelling unit |
| High-density Residential complexes (manufactured home courts, tiny home developments): | \$550/dwelling unit |
| Commercial/retail stores, restaurants, etc.: | \$3,100/1,000 sq. ft. |
| Light industrial buildings: | \$900/1,000 sq. ft. |
| Heavy industrial buildings: | \$300/1,000 sq. ft. |

| ARTERIAL STREET PLATTING AND BUILDING PERMIT FEE - REVENUE | | 2018 | 2019 | 2020 | 2020 | 2021 |
|--|---------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 294 34192 | ARTERIAL STREET FEE | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL | 0 | 0 | 0 | 0 | 0 |

TAX INCREMENTAL DISTRICTS

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.

| | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------|--------------------|--------|--------|--------|---------|---------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 291 31101 | TIF TAXES RECEIVED | 261 | 20,851 | 0 | 107,848 | 107,848 |
| 291 36100 | PENALTY INTEREST | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 261 | 20,851 | 0 | 107,848 | 107,848 |

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.

| | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------------|-----------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 291 41410 42200 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 97,064 |
| 291 47110 44100 | BOND PRINCIPAL | 235 | 12,668 | 0 | 0 | 0 |
| 291 47110 44900 | OTHER DEBT | 0 | 2,500 | 0 | 0 | 0 |
| SUBTOTAL | | 235 | 15,168 | 0 | 0 | 97,064 |

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 budget for this is actual money received from the TIF District plan that is filed with the county.

| | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------|--------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 302 31101 | TIF TAXES RECEIVED | 71,414 | 64,323 | 0 | 30,467 | 30,467 |
| 302 36100 | INTEREST EARNED | 1 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 71,415 | 71,470 | 0 | 30,467 | 30,467 |

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.

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

| TAX INCREMENTAL DISTRICT #2 FUND | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------------------|-------------------------|----------------|----------------|----------------|-----------------|----------------|
| 302 47110 44100 | PRINCIPAL | 64,272 | 64,323 | 0 | 27,420 | 30,467 |
| 302 47210 44200 | INTEREST | 0 | 0 | 0 | 0 | 0 |
| 302 51100 51100 | OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 64,272 | 64,323 | 0 | 27,420 | 30,467 |

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 budget for this is actual money received from the TIF District plan that is filed with the county.

| TAX INCREMENTAL DISTRICT #3 FUND | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------------------|--------------------|----------------|----------------|----------------|-----------------|----------------|
| 303 31101 | TIF TAXES RECEIVED | 0 | 117 | 0 | 10,131 | 10,131 |
| 303 36100 | INTEREST EARNED | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 0 | 117 | 0 | 10,131 | 10,131 |

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.

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

| TAX INCREMENTAL DISTRICT #3 FUND | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------------------|-----------|----------------|----------------|----------------|-----------------|----------------|
| 303 47110 44100 | PRINCIPAL | 0 | 0 | 0 | 0 | 0 |
| 303 47210 44200 | INTEREST | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 0 | 0 | 0 | 0 | 0 |

TAX INCREMENTAL DISTRICT #4 FUND

On January 25, 2018, the City of Harrisburg, at the request of Signature Companies, LLC, the developer, created tax incremental district number four (4) consisting of the development of a 160-acre agricultural site located west of North Cliff Avenue and north of Willow Street (Creekside Development) into apartments, townhomes, single family homes, and 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 budget for this is actual money received from the TIF District plan that is filed with the county.

| TAX INCREMENTAL DISTRICT #4 FUND | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------------------|--------------------|----------------|----------------|----------------|-----------------|----------------|
| 304 31101 | TIF TAXES RECEIVED | 0 | 0 | 0 | 0 | 5,000 |
| 304 36100 | INTEREST EARNED | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 0 | 0 | 0 | 0 | 5,000 |

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.

| | | 2018 | 2019 | 2020 | 2020 | 2021 |
|----------------------------------|-----------------------|--------|--------|--------|---------|--------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| TAX INCREMENTAL DISTRICT #4 FUND | | | | | | |
| 304 41410 42200 | PROFESSIONAL SERVICES | 34,500 | 0 | 0 | 0 | 0 |
| 304 47110 44100 | PRINCIPAL | 0 | 0 | 0 | 0 | 0 |
| 304 47210 44200 | INTEREST | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 34,500 | 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, upsizing of water line on SD Hwy 115 as well as operating costs.

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 and are projected to increase by 3% for 2021.

| WATER FUND - REVENUE | | 2018 | 2019 | 2020 | 2020 | 2021 |
|----------------------|-----------------------------------|-----------|-----------|---------|---------|-----------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| 602-32700 | WATERING PERMIT | 600 | 350 | 200 | 350 | 300 |
| 602-33400 | STATE GRANTS | 0 | 0 | 0 | 0 | 0 |
| 602-36100 | INTEREST | 12,028 | 18,329 | 5,000 | 2,633 | 5,000 |
| 602-36200 | RENTALS | 38,609 | 39,987 | 38,375 | 22,969 | 39,000 |
| 602-36600 | GAIN ON SALE OF FIXED ASSETS | 13,390 | 0 | 0 | 0 | 0 |
| 602-36903 | RECOVERY OF PRIOR YEARS | 314 | 0 | 0 | 550 | 0 |
| 602-37115 | WATER SURCHARGE – 02 | 0 | 58,832 | 113,791 | 52,021 | 97,036 |
| 602-37116 | WATER SURCHARGE – 03 | 0 | 80,067 | 154,728 | 70,992 | 131,677 |
| 602-37117 | WATER SURCHARGE – 04 | 0 | 46,963 | 117,846 | 59,425 | 104,128 |
| 602-38101 | METERED AND FLAT RATE | 584,895 | 471,615 | 404,435 | 218,211 | 481,683 |
| 602-38103 | SALE OF SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 602-38115 | WATER SURCHARGE #2 | 115,962 | 58,259 | 0 | 0 | 0 |
| 602-38116 | WATER SURCHARGE #3 | 156,735 | 79,248 | 0 | 0 | 0 |
| 602-38125 | WATER HOOK- UP FEE | 35,700 | 72,050 | 45,000 | 24,300 | 45,000 |
| 602-38150 | SERVICE WORK | 0 | 0 | 0 | 0 | 0 |
| 602-38180 | WATER TURN ON | 1,567 | 850 | 0 | 550 | 500 |
| 602-38190 | OTHER WATER REVENUE | 2,284 | 8,722 | 0 | 1,992 | 0 |
| 602-38200 | UNALLOCATED REVENUE | 0 | 0 | 0 | 0 | 0 |
| 602-39102 | PROCEED OF GENERAL LONG-TERM DEBT | 0 | 0 | 0 | 0 | 0 |
| 602-39107 | CAPITAL CONTRIBUTIONS | 218,120 | 216,656 | 0 | 0 | 0 |
| 602-39127 | CAPITAL LEASES | 0 | 0 | 24,852 | 0 | 0 |
| 602-39140 | COMPENSATION FOR DAMAGES | 125 | 0 | 0 | 125 | 0 |
| | UNDESIGNATED FUND BALANCE | 0 | 0 | 0 | 0 | 400,000 |
| SUBTOTAL | | 1,180,329 | 1,151,928 | 904,227 | 454,118 | 1,304,324 |

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 one-month permit that allows the holder to water every day during the normal watering hours except Sundays. 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

City of Harrisburg has a tiered water rate structure for single family homeowners that includes increasing block rates. The base rate is \$7.66 plus \$.90/1000 gallons from 0-3000 gallons used, \$3.40/1000 gallons from 3,001 to 6,000 gallons, \$8.69/1000 gallons from 6,001 to 9,000 gallons and anything over 9,001 gallons the rate is \$13.85/1000 gallons. 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 rate also includes a base fee surcharge of \$4.84 for the repayment of revenue bonds for water system upgrades maturing at the end of 2039, a surcharge of \$.99 per each 1,000 gallons used for the repayment of a surcharge revenue bond loan for our Lewis & Clark Rural Water System distribution line maturing at the end of 2028 and a \$1.35 surcharge per each 1,000 gallons used for the repayment of a Water System Revenue Bond to pay for the elevated water storage tower and water main maturing in 2031.

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 2020, we used an estimate of 60 new structures being built within the city limits, in 2021, we again estimated 60 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

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 its' 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 \$.43/1000 gallons for the capacity charge and \$.61/1000 gallons for the water rate.

A quarter of the cost of equipment that will be purchased in 2020 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 water tower and water main extensions located by the new high school and water main improvements located on SD Hwy 115.

| | | 2018 | 2019 | 2020 | 2020 | 2021 |
|---------------------------|-----------------------------------|---------|---------|-----------|---------|-----------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| WATER FUND - EXPENDITURES | | | | | | |
| 602 41410 42200 | ATTORNEY PROFESSIONAL SERVICES | 675 | 0 | 1,000 | 0 | 1,000 |
| 602 41960 42200 | ENGINEERING PROFESSIONAL SERVICES | 39,277 | 7,681 | 60,000 | 4,610 | 75,000 |
| 602 43300 41100 | SALARIES AND WAGES | 81,577 | 76,565 | 116,920 | 48,454 | 132,798 |
| 602 43300 41200 | OASI | 6,201 | 6,054 | 0 | 0 | 0 |
| 602 43300 41210 | SOCIAL SECURITY | 0 | 0 | 7,250 | 2,951 | 8,239 |
| 602 43300 41220 | MEDICARE | 0 | 0 | 1,696 | 690 | 1,925 |
| 602 43300 41300 | RETIREMENT | 10,807 | 15,278 | 6,721 | 2,840 | 7,654 |
| 602 43300 41400 | WORKMEN'S COMPENSATION | 1,977 | 1,797 | 0 | 0 | 1,800 |
| 602 43300 41500 | GROUP INSURANCE | 9,405 | 9,095 | 11,278 | 3,478 | 20,298 |
| 602 43300 41700 | UNUSED COMPENSATED ABSENCES | 0 | 3,710 | 0 | 0 | 0 |
| 602 43300 42100 | INSURANCE | 4,664 | 3,678 | 6,000 | 26 | 7,500 |
| 602 43300 42200 | PROFESSIONAL SERVICES | 140,692 | 65,812 | 25,000 | 10,847 | 15,000 |
| 602 43300 42300 | PUBLISHING | 342 | 286 | 300 | 198 | 300 |
| 602 43300 42400 | RENTALS | 638 | 1,211 | 1,500 | 223 | 1,500 |
| 602 43300 42500 | REPAIRS AND MAINTENANCE | 22,240 | 27,475 | 50,370 | 2,707 | 30,000 |
| 602 43300 42600 | SUPPLIES AND MATERIALS | 57,263 | 48,604 | 115,000 | 40,350 | 116,588 |
| 602 43300 42612 | ENERGY | 0 | 4,110 | 20,000 | 3,275 | 5,000 |
| 602 43300 42620 | WATER FOR RESALE | 141,014 | 142,043 | 155,000 | 68,479 | 205,000 |
| 602 43300 42700 | TRAVEL AND CONFERENCE | 1,156 | 806 | 1,500 | 377 | 2,000 |
| 602 43300 42800 | UTILITIES | 4,320 | 2,594 | 5,000 | 472 | 5,000 |
| 602 43300 42900 | OTHER CURRENT EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 602 43300 43100 | LAND | 0 | 0 | 0 | 0 | 10,000 |
| 602 43300 43200 | BUILDINGS | 0 | 0 | 0 | 0 | 0 |
| 602 43300 43300 | IMPROVEMENTS OTHER THAN BUILDINGS | 0 | 0 | 198,000 | 190,065 | 280,000 |
| 602 43300 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 63,727 | 39,971 | 66,750 |
| 602 43300 43410 | COMPUTER SOFTWARE | 967 | 3,435 | 2,500 | 3,435 | 2,500 |
| 602 43300 43420 | BOOKS | 0 | 0 | 0 | 0 | 1,000 |
| 602 43300 44100 | PRINCIPAL | 0 | 0 | 190,070 | 89,265 | 205,884 |
| 602 43300 44200 | INTEREST | 66,081 | 80,946 | 121,370 | 70,179 | 96,671 |
| 602 43300 45000 | OTHER EXPENDITURES | 0 | 0 | 0 | 0 | 0 |
| 602 43300 45110 | METER DEPOSIT REFUNDS | 0 | 0 | 0 | 0 | 0 |
| 602 43300 45600 | SUBSIDIES | 500 | 500 | 500 | 500 | 500 |
| 602 43300 45700 | DEPRECIATION | 243,736 | 254,654 | 0 | 0 | 0 |
| 602 43300 44100 | PRINCIPAL | 0 | 0 | 0 | 0 | 3,359 |
| 602 47000 44200 | INTEREST | 0 | 0 | 0 | 0 | 1,058 |
| 602 47210 44900 | OTHER DEBT SERVICE | 0 | 34,000 | 0 | 0 | 0 |
| 602 51100 51100 | OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 833,532 | 790,334 | 1,160,702 | 583,392 | 1,304,324 |

WASTEWATER (SANITARY SEWER) FUND

The City has been working for several years to address wastewater treatment needs. In 2018, the city contracted with Stockwell Engineers to design a wastewater treatment facility and force main to the Big Sioux River. At the beginning of 2020 the design was approximately 95% done and mid year the city hired a Henry Carlson as the Construction Manager at Risk for the project. Project is expected to be completed in the late summer of 2021. In 2018 the city obtained a 20-year loan for the purchase of the land for the treatment facility for \$2,520,000. In 2019 the city obtained a state revolving loan in the amount of \$24,487,000 for the project.

| | | 2018 | 2019 | 2020 | 2020 | 2021 |
|-----------------------------------|-----------------------------------|-----------|-----------|-----------|-----------|------------|
| | | ACTUAL | ACTUAL | BUDGET | YTD AMT | BUDGET |
| WASTEWATER (SEWER) FUND - REVENUE | | | | | | |
| 604-33100 | FEDERAL GRANTS | 0 | 0 | 0 | 0 | 0 |
| 604-36100 | INTEREST | 9,539 | 7,903 | 5,000 | 757 | 750 |
| 604-36200 | RENTALS | 0 | 25,709 | 25,000 | 23,876 | 23,000 |
| 604-36305 | COST RECOVERY | 46,455 | 113,729 | 0 | 593 | 0 |
| 604-36600 | GAIN ON SALE OF FIXED ASSETS | 18,620 | 0 | 0 | 0 | 0 |
| 604-36700 | CONTRIBUTIONS AND DONATIONS | 0 | 0 | 0 | 0 | 0 |
| 604-36903 | RECOVERY OF PRIOR YEARS | 321 | 0 | 0 | 450 | 0 |
| 604-37315 | SEWER SURCHARGE-03 | 0 | 79,512 | 132,576 | 76,600 | 146,381 |
| 604-37316 | SEWER SURCHARGE-04 | 0 | 43,344 | 45,399 | 26,261 | 45,399 |
| 604-37317 | SEWER SURCHARGE-06 | 0 | 142,313 | 289,785 | 112,541 | 289,785 |
| 604-37318 | SEWER SURCHARGE-07 | 0 | 0 | 0 | 0 | 639,463 |
| 604-38310 | SEWER CHARGES | 1,283,072 | 1,487,116 | 1,730,911 | 875,530 | 1,281,793 |
| 604-38315 | SEWER SURCHARGE-03 | 174,492 | 91,830 | 0 | 0 | 0 |
| 604-38316 | SEWER SURCHARGE-04 | 125,572 | 66,020 | 0 | 0 | 0 |
| 604-38317 | SEWER SURCHARGE-06 | 68,322 | 149,642 | 0 | 0 | 0 |
| 604-38325 | SEWER HOOK- UP FEE | 36,450 | 68,800 | 45,000 | 24,300 | 45,000 |
| 604-39102 | PROCEED OF GENERAL LONG-TERM DEBT | 0 | 0 | 2,450,000 | 0 | 8,515,000 |
| 604-39107 | CAPITAL CONTRIBUTIONS | 226,550 | 362,304 | 0 | 0 | 0 |
| 604-39110 | OPERATING TRANSFERS IN | 0 | 0 | 0 | 0 | 0 |
| | UNDESIGNATED FUND BALANCE | 0 | 0 | 0 | 0 | 205,247 |
| SUBTOTAL | | 1,989,393 | 2,638,222 | 4,684,629 | 1,190,588 | 11,191,818 |

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 Charges

Customer wastewater receipts are recorded here. In 2020, Sewer rates for single family homeowners are based on an average of their water usage during winter months of December, January and February. The base rate is \$17.20 plus \$14.22 per thousand gallons of your winter average water usage.

Rates fund debt service related to the force main infrastructure, 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 2019. Rates are reviewed annually

Sewer Surcharge

Surcharges for 2020 will include a base surcharge of \$5.49 to repay a surcharge revenue bond for the construction of 10.6 miles of 16 inch force main to pump wastewater to Sioux Falls for treatment maturing 2042, a base surcharge rate of \$1.88 to repay a surcharge revenue bond for the Columbia Basin sanitary sewer interceptor maturing in 2034 and a base surcharge rate of \$8.00 to repay a surcharge revenue bond for the wastewater treatment plant land.

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 60 new structures being built within the city limits in 2019 and again estimated 60 new structures in 2020. 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

The city engineering for sanitary sewer projects is budgeted from the wastewater fund.

In 2021, the average sewer rate will see a 3% inflationary increase.

The estimated cost to treat wastewater shipped to Sioux Falls for 2021 is \$300,000 as we will decrease our costs for shipping and start up our water reclamation facility for treatment of our waste.

| WASTEWATER (SANITARY SEWER) FUND | | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2020 YTD AMT | 2021 BUDGET |
|----------------------------------|-----------------------------------|----------------|----------------|----------------|-----------------|----------------|
| 604 41410 42200 | ATTORNEY | 3,652 | 6,314 | 5,000 | 3,387 | 15,000 |
| 604 41960 42200 | ENGINEERING PROFESSIONAL SERVICES | 106,214 | 48,584 | 1,520,000 | 876,423 | 730,000 |
| 604 43250 41100 | SALARIES AND WAGES | 97,859 | 76,699 | 188,887 | 48,592 | 201,831 |
| 604 43250 41200 | OASI | 7,429 | 6,062 | 0 | 0 | 0 |
| 604 43250 41210 | SOCIAL SECURITY | 0 | 0 | 11,711 | 2,960 | 12,519 |
| 604 43250 41220 | MEDICARE | 0 | 0 | 2,739 | 692 | 2,926 |
| 604 43250 41300 | RETIREMENT | 12,094 | 16,056 | 11,039 | 2,848 | 11,396 |
| 604 43250 41400 | WORKMEN'S COMPENSATION | 1,937 | 2,804 | 0 | 0 | 0 |
| 604 43250 41500 | GROUP INSURANCE | 9,406 | 9,095 | 20,058 | 3,478 | 20,299 |
| 604 43250 41700 | UNUSED COMPENSATED ABSENCES | 0 | 3,710 | 0 | 0 | 0 |
| 604 43250 42100 | INSURANCE | 6561 | 7,586 | 8,000 | 26 | 24,000 |
| 604 43250 42200 | PROFESSIONAL SERVICES | 28,114 | 53,740 | 11,130 | 40,795 | 50,000 |
| 604 43250 42300 | PUBLISHING | 998 | 213 | 1,000 | 321 | 1,000 |
| 604 43250 42400 | RENTALS | 585 | 1,211 | 1,500 | 223 | 1,500 |
| 604 43250 42500 | REPAIRS AND MAINTENANCE | 29,398 | 79,246 | 105,000 | 68,868 | 130,000 |
| 604 43250 42600 | SUPPLIES AND MATERIALS | 31,855 | 23,734 | 25,000 | 12,727 | 32,500 |
| 604 43250 42612 | ENERGY | 0 | 30,850 | 0 | 26,594 | 120,000 |
| 604 43250 42620 | RESALE (PAYMENT TO SIOUX FALLS) | 1,077,074 | 453,765 | 10,000 | 0 | 0 |
| 604 43250 42700 | TRAVEL AND CONFERENCE | 2,256 | 846 | 2,500 | 377 | 2,000 |
| 604 43250 42800 | UTILITIES | 52,157 | 878,333 | 1,200,000 | 494,056 | 350,000 |
| 604 43250 42900 | OTHER CURRENT EXPENSE | 0 | 1,198 | 0 | 0 | 0 |
| 604 43250 43100 | LAND | 0 | 0 | 0 | 115,400 | 10,000 |
| 604 43250 43300 | IMPROVEMENTS OTHER THAN BUILDINGS | 0 | 0 | 8,454,000 | 3,045,296 | 8,150,000 |
| 604 43250 43400 | MACHINERY AND EQUIPMENT | 0 | 0 | 464,327 | 18,281 | 93,625 |
| 604 43250 43410 | COMPUTER SOFTWARE | 968 | 3,435 | 2,500 | 3,435 | 2,500 |
| 604 43250 43420 | BOOKS | 0 | 564 | 0 | 0 | 3,000 |
| 604 43250 44100 | PRINCIPAL | 0 | 0 | 246,250 | 96,510 | 207,381 |
| 604 43250 44200 | INTEREST | 104,661 | 177,765 | 181,150 | 87,176 | 930,809 |
| 604 43250 45700 | DEPRECIATION | 400,547 | 422,062 | 0 | 0 | 0 |
| 604 47210 44900 | OTHER DEBT SERVICE | 55,200 | 0 | 0 | 0 | 0 |
| 604 47000 44100 | DEBT SERVICE PRINCIPAL | 0 | 0 | 0 | 0 | 60,509 |
| 604 47000 44200 | DEBT SERVICE INTEREST | 0 | 0 | 0 | 0 | 9,060 |
| 604 51100 51100 | OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | | 2,028,965 | 2,303,872 | 12,471,791 | 4,948,465 | 11,171,855 |