

2027 APPROPRIATION ORDINANCE # 26-1

Section I Be it ordained by the City of Willow Lake, South Dakota that the following sums are appropriated to meet the obligations of the municipality.

| Appropriation and Accumulations:       |  | General Fund |
|----------------------------------------|--|--------------|
| Governmental Funds                     |  |              |
| 410 GENERAL GOVERNMENT                 |  |              |
| 411.1 Council                          |  | 8,950.00     |
| 411.3 Ordinances & Procedures          |  | 2,000.00     |
| 411.5 Contingency                      |  | 10,000.00    |
| 412.1 Mayor                            |  | 4,400.00     |
| 413 Elections                          |  | 900.00       |
| 414.1 Attorney                         |  | 4,015.00     |
| 414.2 Finance Office                   |  | 70,675.00    |
| 419.2 Government Buildings             |  | 34,075.00    |
| TOTAL GENERAL GOVERNMENT               |  | 135,015.00   |
| 420 PUBLIC SAFETY                      |  |              |
| 421 Police                             |  | 2,425.00     |
| 422 Fire                               |  | 16,400.00    |
| TOTAL PUBLIC SAFETY                    |  | 18,825.00    |
| 430 PUBLIC WORKS                       |  |              |
| 431 Highway and Streets                |  | 149,375.00   |
| 432.3 Sanitation                       |  | 22,850.00    |
| 432.4 Rubble Site                      |  | 500.00       |
| TOTAL PUBLIC WORKS                     |  | 172,725.00   |
| 440 HEALTH AND WELFARE                 |  |              |
| 441 Regulation and Inspection          |  | 2,000.00     |
| TOTAL HEALTH AND WELFARE               |  | 2,000.00     |
| 450 CULTURE AND RECREATION             |  |              |
| 451 Recreation Programs                |  | 16,925.00    |
| 451.2 Swimming Pool                    |  | 72,275.00    |
| 452 Parks                              |  | 12,710.00    |
| TOTAL CULTURE AND RECREATION           |  | 101,910.00   |
| 460 CONSERVATION AND DEVELOPMENT       |  |              |
| 463.0 Urban Redev. & Housing           |  | 5,000.00     |
| 463.2 Housing                          |  | 1,000.00     |
| 465.2 Planning and Zoning              |  | 1,000.00     |
| 465.3 Promoting the City               |  | 500.00       |
| TOTAL CONSERVATION & DEV.              |  | 7,500.00     |
| 511 Transfer Out                       |  | 99,000.00    |
| TOTAL APPROPRIATIONS AND ACCUMULATIONS |  | 536,975.00   |

The following designates the fund or funds that money derived from the following sources is applied to:

| Means of Finance:                |  | General Fund |
|----------------------------------|--|--------------|
| Governmental Funds               |  |              |
| Unassigned Fund Balance          |  | 162,961.00   |
| 310 Taxes                        |  | 267,669.00   |
| 320 Licenses and Permits         |  | 2,725.00     |
| 330 Intergovernmental Revenue    |  | 32,520.00    |
| 340 Charges for Goods & Services |  | 40,650.00    |
| 350 Fines and Forfeits           |  | 700.00       |
| 360 Miscellaneous Revenue        |  | 29,750.00    |
| 390 Other Sources (Transfers In) |  | -            |
| TOTAL MEANS OF FINANCE           |  | 536,975.00   |

| Section II.                                               | Water Fund | Sewer Fund |
|-----------------------------------------------------------|------------|------------|
| Proprietary Funds                                         |            |            |
| Estimated Beginning Unrestricted Cash                     |            | 5,000.00   |
| Estimated Revenue                                         | 147,465.00 | 50,000.00  |
| Transfer In from General Fund                             | 82,000.00  | 17,000.00  |
| TOTAL AVAILABLE                                           | 229,465.00 | 72,000.00  |
| Less Expenses                                             | 222,050.00 | 71,855.00  |
| Less Debt Service                                         | 7,224.00   |            |
| ESTIMATED SURPLUS                                         | 191.00     | 145.00     |
| ESTIMATED SURPLUS TO BE TRANSFERRED TO GOVERNMENTAL FUNDS |            | -          |

Section III The Finance Officer is directed to certify the following dollar amount of tax levies made in this ordinance to the County Auditor.

General Fund Property Tax Request of \$159,349

APPROVED \_\_\_\_\_, Jacob Edleman, Mayor

Attest \_\_\_\_\_, Heidi Madsen, Finance Officer

First Reading: September 10, 2026  
Second Reading and Approval: October 6, 2026  
Published: October 14 2026