CITY OF SAWYER

ANNUAL BUDGET
December 31, 2026

CITY OFFICIALS
Current

Mike Beeter	Chairman
Golden Melland	Commissioner
Susan Schmidt	Commissioner
Tom Kempf	Commissioner
Wayne Flores	Mayor
Tessa Miller	City Auditor

Submitted: Tessa Miller

By: 9 / 24/25

Motion to submit by: *Susan Schmidt*
Second by: *Tom Kempf*
Third Commissioner: *Golden Melland - Aye*
Fourth Commissioner: *Mike Beeter - Aye*

On: *9/22/2025*

CITY OF SAWYER
BUDGET 2026
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CITY OF SAWYER
BUDGET SUMMARY
2026

FUND	Amount Levied
GENERAL FUND	92,287.64
Totals	92,287.64

I hereby certify that the foregoing budget for the Year Ending December 31, 2025 was adopted by the Board of City Commissioners on the 9/22/2025.

Witness my hand and official seal the 9/22/2025

Tessa Miller

Signing Official

General Fund

Fund 100

Max Levy Limit - 105

Estimated Taxable Valuation ------> 895,035

	APPROPRIATION AND CASH RESERVE		
1.	a. Final Appropriation	121,932.64	
	b. Budgeted Transfers Out	20,000.00	
	c. Total Appropriation Line a plus Line b		141,932.64
2.	Cash Reserve (Note 1)		30,000.00
3.	TOTAL APPROPRIATION AND CASH RESERVE Line 1c plus Line 2		$ 171,932.64
	RESOURCES AND AMOUNT LEVIED		
4	Cash and Investments (Estimated) December 31 2025 (Note 2)		25,383.72
5.	a. Estimated Revenue	55,040.00	
	b. Estimated Transfers In	-	
	c. Total Estimated Revenue and Transfers In Line a plus Line b		55,040.00
6.	**TOTAL RESOURCES--Line 4 plus Line 5c**		$ 80,423.72
7.	Levy Required--Line 3 less Line 6 If this difference is less tan 0 enter 0		91,508.92
8.	Allowance for Delinquent Tax Collections (Not to exceed 5% of Line 7)		778.72
9.	TOTAL AMOUNT LEVIED--Line 7 plus Line 8		**$ 92,287.64**
10.	Estimated Mills		**103.11**

General Fund
Supporting Worksheet
Revenue

Fund #		Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026
	Taxes:			
3115	General Property Taxes	63,964.53	85,233.49	
3195	Special Assessment Taxes	1,664.30	-	
	Prior Years Taxes - Delinquent	-	-	-
3190	Penalty and Interest	2,946.31		-
2241	ND State Tax	50.00	17,000.00	17,000.00
	Total Taxes	$ 68,625.14	$ 102,233.49	$ 17,000.00
	Licenses, Permits, and Fees:			
3211	Beer and Liquor Licenses	2,500.00	2,500.00	2,500.00
3210	Dog Licenses	(70.00)	20.00	20.00
3224	Gaming Permits	200.00	200.00	200.00
4520	Building Permits	75.00	175.00	175.00
3463	City Hall Rental	-	400.00	400.00
		-	-	-
		-	-	-
	Total Licenses, Permits and Fees	$ 2,705.00	$ 3,295.00	$ 3,295.00
	Intergovernmental Revenue:			
3351	State Aid Distribution	31,592.69	28,794.00	28,794.00
3354	Oil and Gas Tax	270.45	300.00	300.00
3352	Cigarette Tax	236.40	651.00	651.00
3362	Homestead/Veterans Credit	8,157.83	5,000.00	5,000.00
	Prairie Dog Funds	48,059.27	46,040.23	-
	Total Intergovernmental Revenue	$ 88,316.64	$ 80,785.23	$ 34,745.00

General Fund
Supporting Worksheet
Expenditures

Fund#	General Government	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
2252	Employer FICA	659.89	6,000.00	1,800.00	1,800.00
4110	Governing Board - Salaries Officia	1,680.00	1,680.00	1,680.00	1,680.00
4120	Municipal Judge	-	-	2,500.00	2,500.00
4122	Ordinance Enforcer			15,000.00	15,000.00
4140	Auditor	19,810.80	32,000.00	41,600.00	41,600.00
4141	Auditor Benefits	60,167.19	3,603.00	4,200.00	4,200.00
4142	Auditor Training	1,200.13	400.00	400.00	400.00
4143	Attorney	31,918.20	16,000.00	10,000.00	10,000.00
4150	Assessor	1,093.20	1,200.00	1,200.00	1,200.00
4155	Engineer	6,050.95	1,800.00	5,000.00	5,000.00
4170	Services	1,269.37	6,000.00	2,500.00	2,500.00
4180	Insurance	6,159.27	7,000.00	8,000.00	8,000.00
4190	Utilities	9,304.29	9,750.00	10,000.00	10,000.00
4210	Office Supplies	14,205.62	6,000.00	5,000.00	5,000.00
4220	General Govt. Buld. & Grounds	8,811.85	6,000.00	8,532.64	8,532.64
4230	Elections	-	800.00		
4240	Extra Meetings	-	100.00	100.00	100.00
4250	Publishing & Printing	297.77	1,800.00	500.00	500.00
4260	Park	2,475.25	500.00	500.00	500.00
4266	Beautification - Park	-	1,000.00	1,000.00	1,000.00
4267	Beautification - City	-	1,000.00	1,000.00	1,000.00
4270	Misc.		1,000.00	1,000.00	1,000.00
4520	Mayor	420.00	420.00	420.00	420.00
	Total General Government	$ 165,523.78	$ 104,053.00	$ 121,932.64	$ 121,932.64

Highway Fund
Supporting Worksheet
Fund 201

REVENUES		Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
2241	ND State Withholding	224.78	-		
3353	Highway Tax Distribution	29,527.37	20,998.38		20,998.38
3357	Street Fee/Street Lighting	18,079.92	17,604.00		17,604.00
3610	Interest Income	20.00	-		-
3690	Other	-	-		-
	Total Revenues	$ 47,852.07	$ 38,602.38		$ 38,602.38

EXPENDITURES		Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
4310	Salaries	8,734.29	27,040.00	27,040.00	27,040.00
4311	Health Insurance	905.97	4,200.00	2,100.00	2,100.00
4320	Street Lighting	5,275.16	2,693.00	2,693.00	2,693.00
4330	Highway & Street Maintenance	4,661.34	5,000.00	5,000.00	5,000.00
4331	Highway Equip. R & M	7,573.95	3,100.00	3,000.00	3,000.00
4333	Pickup Fuel	1,652.50	500.00	2,500.00	2,500.00
4334	Equip. Fuel	-	2,500.00	500.00	500.00
4339	Equipment Rental	857.50	600.00	1,500.00	1,500.00
4340	Equipment	40,766.88	10,000.00		
4341	Harper Parts	692.56	-		
4342	Harper R & M	302.28	1,500.00	1,500.00	1,500.00
	Total Appropriations	$ 71,422.43	$ 57,133.00	$ 45,833.00	$ 45,833.00
	Revenue Over (Under) Exp.	$ (23,570.36)	$ (18,530.62)	$ (7,230.62)	$ (7,230.62)
	Balance January 1	-			
	Transfers In	25,000.00	26,000.00	10,000.00	10,000.00
	Transfers (Out)	-	-	-	-
	Balance December 31	$ 1,429.64	$ 7,469.38	$ 2,769.38	$ 2,769.38

Waste Water Improvement Fund
Supporting Worksheet
Fund 400

	REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
222	General Property Taxes	-	-		18,690.18
	Total Revenues	$ -	$ -		$ 18,690.18

	EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
5050	RDFC Loan Payment	-	-	19,001.20	19,001.20
2220	Misc.	-	-	-	-
	Total Appropriations	$ -	$ -	$ 19,001.20	$ 19,001.20
	Revenue Over (Under) Exp.	$ -	$ -	$ (311.02)	$ (311.02)
	Balance January 1	-	$ -	$ -	$ -
	Transfers In	-	-	-	-
	Transfers (Out)	-	-	-	-
	Balance December 31	$ -	$ -	$ (311.02)	$ (311.02)

Line Looping Fund
Supporting Worksheet
Fund 506

	REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
3630	Water Improvement Fee	30,000.00	30,000.00		26,460.00
	Total Revenues	$ 30,000.00	$30,000.00		$26,460.00

	EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
4600	Bedt Service	-	-	-	-
4510	Loan Payment	21,150.00	21,150.00	21,150.00	21,150.00
	Total Appropriations	$ 21,150.00	$21,150.00	$ 21,150.00	$21,150.00
	Revenue Over (Under) Exp.	$ 8,850.00	$ 8,850.00	$ 5,310.00	$ 5,310.00
	Balance January 1	-			
	Transfers In	-	-	-	-
	Transfers (Out)	-	-	5,000.00	5,000.00
	Balance December 31	$ 8,850.00	$ 8,850.00	$ 310.00	$ 310.00

Enterprise Fund
Supporting Worksheet
Fund 600

	REVENUES	Actual Revenues 2024	Estimated Revenues 2025	Estimated Revenues 2026	
3341	Sewer	22,500.21	22,000.00	24,000.00	24,000.00
3342	Garbage	29,594.70	32,700.00	36,000.00	36,000.00
3343	Water (base + extra gal)	48,982.68	76,000.00	75,000.00	75,000.00
3344	Training	6,873.40	-	1,200.00	1,200.00
3345	New Meter Fee	250.00	300.00	500.00	500.00
3346	Meter Fee Monthly	13,243.07	12,200.00	13,776.00	13,776.00
3347	Maintenance Fee	20,973.83	19,140.00	23,616.00	23,616.00
3348	Misc.		-	-	-
3349	Late Fee	299.40	700.00	500.00	500.00
3350	Disconnect Fee	25.00	200.00	200.00	100.00
3351	Connect Fee	-	200.00	200.00	-
3352	NSF Fee	25.00	75.00	75.00	75.00
3610	Interest Income	-	-	-	-
3690	Mic./ Other	-	-	-	-
		-	-	-	-
	Total Revenues	$ 142,767.29	$ 163,515.00	$ 175,067.00	$ 174,767.00

	EXPENDITURES	Actual Expenditures 2024	Estimated Expenditures 2025	Requested 2026	Final Appropriation 2026
2222	Fed Withholding	1,075.95	-	-	-
2232	FICA	132.84	-	-	-
2242	State Tax	228.07	-	-	-
4710	Salaries	8,529.93	23,920.00	27,040.00	27,040.00
4711	PWD Benefits	850.09	5,400.00	2,100.00	2,100.00
4720	Utilities	3,746.07	6,700.00	7,000.00	7,000.00
4729	Training	345.47	1,200.00	2,000.00	2,000.00
4730	Testing & Chemicals	1,281.49	1,400.00	1,400.00	1,400.00
4731	Meter Wquip.	704.64	3,000.00	3,000.00	3,000.00
4732	Water R & M	8,327.11	11,400.00	28,000.00	28,000.00
4733	Sewer R & M	735.00	8,400.00	5,000.00	5,000.00
4740	Other	-	-	300.00	300.00
4741	Refund Connect Fee	-	-	-	-
4750	Garbage	33,094.45	-	33,000.00	33,000.00
4775	NPRW Purchase	21,103.42	-	43,000.00	43,000.00
4800	Lift Station Loan	10,639.91	-	-	-
4900	Water Upgrades	-	5,000.00	5,000.00	5,000.00
4920	RDL-NPRW	13,197.76	13,197.76	13,197.76	13,197.76
4930	RDL-Water Proj 2020	4,991.48	4,991.48	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total Appropriations	$ 108,983.68	$ 84,609.24	$ 170,037.76	$ 170,037.76
	Revenue Over (Under) Exp.	$ 33,783.61	$ 78,905.76	$ 4,729.24	4729.24
	Balance January 1	-	$ 33,783.61	$ 112,689.37	$ 112,689.37
	Transfers In	-	-	-	-
	Transfers (Out)	-	-	-	-
	Balance December 31	$ 33,783.61	$ 112,689.37	$ 117,418.61	$ 117,418.61