

2024

BUDGET CITY OF WATERTOWN, SOUTH DAKOTA



January 1, 2024 – December 31, 2024



**Prepared by THE CITY FINANCE DEPARTMENT
Kristen Bobzien, Chief Financial Officer**



Kristen Bobzien
Kim Stricherz
Jennifer Collins
Brianna Spilde
Emily Forrest

Chief Financial Officer
Assistant Finance Officer
Records/Licensing Manager
Fiscal Specialist II
Fiscal Specialist II



Introduction

Title Page	1
Table of Contents	3
City Officials & Department Heads	5
Organizational Chart	6
Summary of Personnel - Full Time Positions by Department	7

Budget Message and Policies

Budget Calendar	9
Vision, Mission & Values	10
Letter from City Manager	11
Budget Message	13
Object of Expenditures and Expenses - All Funds	20

Financial Section

2024 Budget Ordinance	21
Ten Year Comparison of Mill Levies and Taxable Valuations	27
Legal Debt Limit	28
Capital Outlay - All Funds	29

Department Budgets**General Fund:** 33

General Government:

Mayor and City Council	35
Contingency	36
City Manager	37
Attorney	38
Human Resources	39
Finance Department	40
Contributions to External Organizations	41
Information Technology	42
City Hall	43
Public Works - Engineering	45

Public Safety:

Police	47
Fire Fighting	49
Ambulance	51

Public Works:

Public Works Administration	53
Public Works - Street Division	55
Public Works - Snow Removal	57
Street Lighting/Fire Protection Cost	59
Water Resources	60
Cemetery	61

Health and Welfare:

Mosquito Control	63
Animal Control/Code Enforcement	64

Culture and Recreation:

Forestry	65
Library	67

Conservation and Development:

Public Works - Community Development	69
--------------------------------------	----

Miscellaneous:

Transfers out to Other Funds	71
------------------------------	----

Table of Contents - continued

Special Revenue Funds:	73
Park and Recreation Fund:	
Supervision	75
Recreation	77
Golf Course	79
Family Aquatic Center	81
Zoo	83
Ice Arena	85
Parks System	87
BBB (Bed, Board & Booze) Sales Tax Fund	89
Prairie Lakes Wellness Center Fund	91
Casualty Reserve Fund	93
Capital Improvement Sales Tax Fund	95
E-911 Fund	99
Library Fines Fund	101
Tax Increment Financing District #2 Fund (TIF 2)	102
Tax Increment Financing District #5 Fund (TIF 5)	103
Tax Increment Financing District #7 Fund (TIF 7)	104
Tax Increment Financing District #8 Fund (TIF 8)	105
Tax Increment Financing District #9 Fund (TIF 9)	106
Tax Increment Financing District #10 Fund (TIF 10)	107
Tax Increment Financing District #12 Fund (TIF 11)	108
Tax Increment Financing District #12 Fund (TIF 12)	109
Tax Increment Financing District #13 Fund (TIF 13)	110
Tax Increment Financing District #14 Fund (TIF 14)	111
Tax Increment Financing District #15 Fund (TIF 15)	112
Tax Increment Financing District #16 Fund (TIF 16)	113
Tax Increment Financing District #17 Fund (TIF 17)	114
Capital Projects Fund:	115
Capital Projects Fund	117
Public Enterprise Funds:	119
Wastewater Fund:	
Wastewater Collection System	121
Wastewater Collection System Improvements	123
Wastewater Treatment Facility	125
Wastewater Industrial Pretreatment	127
Wastewater Laboratory	129
Solid Waste Fund:	
Solid Waste Collection	131
Solid Waste Disposal	133
Solid Waste Recycling	135
Airport Fund:	
Airport	137
Appendix	
Expenditure Summary and Means of Finance - All Funds	141

CITY OF WATERTOWN**CITY OFFICIALS & DEPARTMENT HEADS****2023-2024****MAYOR:**

Ried Holien

COUNCIL MEMBERS:

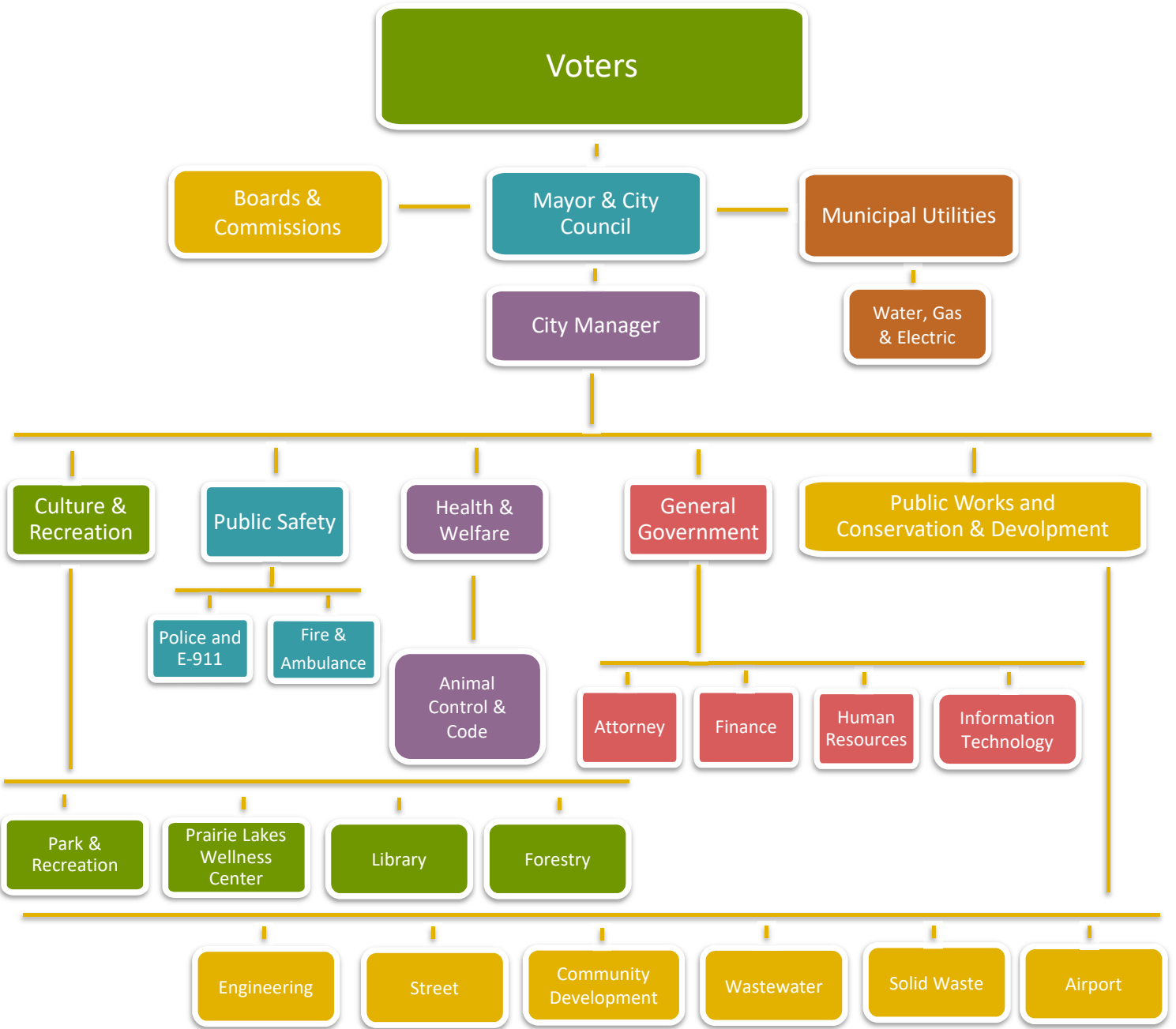
Ward A:	Michael Danforth
Ward B:	Kyle Peters
Ward C:	Dan Schutte
Ward D:	Bruce Buhler
Ward E:	Lynn Jurrens
Ward At-Large:	Randy Tupper

CITY MANAGER:

Amanda Mack

DEPARTMENT HEADS:

Assistant City Manager/PW Director	Heath VonEye
Chief Financial Officer	Kristen Bobzien
Parks, Recreation, & Forestry Director	Dusty Rodiek
Police Chief	Tim Toomey
Fire Chief	Don Rowland
Human Resources Director	Darci Nichols
Information Technologies Director	Peter Boyle
Library Director	Maria Gruener



**City of Watertown
Summary of Budgeted Full Time Personnel
2014-2024**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
City Manager	-	-	-	-	-	-	-	1	1.5	2	4	(1)
Attorney	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	-	-	
Human Resources	-	-	-	-	-	-	1	2	3	3	3	
Finance	7	7	7	7	7	7	6	5	5	5	5	
Information Technology	1	3	3	3	3	3	3	3	3	3	4	(2)
City Hall	-	-	-	-	0.5	0.6	0.6	0.4	0.4	-	-	
Engineering	7	7	7	7	7	7	7	7	7	6	6	
Police	42	42	42	42	42	42	42	45	45	46	46	
Fire/Ambulance	37	38	38	38	38	39	39	39	39	39	40	(3)
Public Works Administration	-	-	-	-	-	-	-	-	-	2	2	
Street	12	12	13	13	14	15	15	15	15	16	16	
Cemetery	2	2	2	2	2	2	2	2	2	2	2	
Animal Control/Community Service	-	1	1	1	1	1	1	1	1	2	2	
Forestry	2.5	2.5	2.5	2.5	2.5	2.5	2.5	3.5	3.5	4.5	4.5	
Library	9	9	9	9	9	9	9	9	9	9	9	
Community Development	4	4	4	4	5	5	5	6	6	5	5	
Parks & Recreation	25.5	25.5	25.5	26.5	26.5	26.9	27.9	28.6	29.6	33.5	33.5	
Prairie Lakes Wellness Center	6	6	6	6	6.5	7	7	7.5	8.5	7	7	
E-911	12.8	12	12	12	12	11	11	13	13	14	14	
Sioux River Watershed Project	1	1	1	1	1	1	1	1	1	-	-	
Wastewater	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	15	15	
Solid Waste	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	17	17	
Airport	3	3	3	4	4	6	6	6	8	7	7	
Total	205	208	209	211	214	218	219	228	233	238	242	

(1) Added one full-time Public Information Officer

(2) Added one full-time Associate IT Administrator

(3) Added one full-time Firefighter/EMS



CITY OF WATERTOWN, SOUTH DAKOTA

2024 BUDGET CALENDAR

MAY/JUNE & JULY

Finance Office distributes:

- New personnel requests, Part-time/Temporary salaries and overtime.
- Operation & Maintenance request forms and revenue projections worksheets.
- Current and Long-Term Capital Requests.
- Departments submit requests to the Finance Officer.
- Proposed Fee Increases are submitted to the Finance Officer to support Revenue projections.
- External Organization letters are sent and requests reviewed by City Manager

AUGUST/SEPTEMBER

- City Manager/Finance Officer meet with Department Heads to review 2024 budget requests and revenue projections.
- City Manager prepares Long-term Capital Plan and Proposed Budget book, distributes to the City Council.

OCTOBER

- Public Budget Hearing held on Long-term Capital Replacement Plan and Adopted by City Council.
- Public Budget Hearing held on 2024 Proposed Budget and Adopted by City Council.
- Certify 2023 Property Tax Levy Payable in 2024 to the County Auditor.

NOVEMBER

- First reading of the 2024 Annual Budget and Appropriation Ordinance.
- Second reading and final public hearing on the 2024 Annual Budget and Appropriation Ordinance.
- Publish the 2024 Annual Budget and Appropriation Ordinance as required by law.

DECEMBER

- Proposed Fee Resolution for 2024 is approved by City Council.
- Finalize Budget Book for City Council, Departments and the Public.

CITY OF WATERTOWN

Vision, Mission & Values

The Watertown City Council is a part-time legislative body responsible for the legislative function of the city: reviewing and adopting policies responsive to the community.

VISION

The City of Watertown is focused on opportunities and responsible growth

MISSION

We will provide excellent services and opportunities for everyone to be safe, happy and successful

VALUES

We will Lead with:

***Honesty *Transparency *Integrity
*Excellence *Service *Grace**

December 30, 2023

Honorable Ried Holien, Mayor

Members of the City Council

It is my pleasure to present the 2024 Budget to the City Council. This budget was presented to the Council and public on October 18, 2023, and was formally adopted by the Council on November 20, 2023. The Capital Improvement Plan was formally adopted on December 18, 2024. The budget process is one that takes many months, and is truly a team effort. The process is led by Chief Financial Officer, Kristen Bobzien, and touches every department and division of the City.

The following priorities were set when preparing the 2024 budget:

- Our People: Successful union negotiations, keeping wages in line with peer communities and providing opportunities for professional growth
- Organizational and Structural strategic planning: identifying future needs and planning for them both as a community and as an organization
- Increased expenditures for street maintenance and repairs
- Employee Development: enhanced focus on training, professional and leadership development; creating efficiencies and improved processes to streamline work
- Completing with excellence the projects currently on the docket: City Hall, Street Maintenance Facility

The 2024 budget includes the following new positions to the organization: Public Information Officer, Firefighter/EMT and IT Technician. All of these positions will enhance operations, and improve communications internally and externally.

The General Fund saw an increase of \$174,000 in Property Tax Revenue and a projected increase of \$660,000 in Sales Tax Revenue. As always, the employees of the City of Watertown are the City's biggest investment. Across all funds, personnel accounts for roughly 60% of costs. The 5% Cost of Living Adjustment and step movement is in line with like-sized communities, and keeps our wage matrix competitive, as well as a budgeted 8% increase in Health Insurance Premiums. The annual transfer from the General Fund to the Park and Recreation Fund decreased by \$450,000, however the transfer to the Airport increased by \$500,000.

The anticipated opening of the Prairie Lakes Ice Arena will impact expenditures and revenues in the Park and Recreation Fund. It is hard to truly know the costs of operations until the facility is open and running, but strong estimates provided by the Park and Recreation Director provide a good outlook for the facility. We anticipate utility costs to increase at the larger facility, and now that Foundation Plaza has been operational for a season, we know an increase in water usage is also anticipated.

The Capital Improvement Fund remains healthy, and is anticipating an increase in the amount of roughly \$660,000 in revenue. The anticipated expenditures of the Capital Improvement Fund in 2024 are as follows:

- Street System Improvements-\$7,177,000
- Storm Sewer and Flood Control Projects-\$150,000
- Recreational Facility Improvements-\$2,401,000
- Industrial Park and Other-\$465,400
- Debt Service-\$5,670,760
- Transfers Out-\$491,500

These projects account for a 12.8% increase in costs over 2023.

The 2024 Capital Improvement Plan also accounts for a 61.5% increase in Street System Improvement and Equipment purchases.

The Recreation Facility Improvements include cemetery improvements, Pickle ball Courts, bike trail expansions, zoo improvements and park/playground improvements.

I want to close by applauding the City Council and staff for your hard work in ensuring the City of Watertown remains a vibrant City that continues to provide excellent services and opportunities for everyone to be safe, happy and successful. 2024 will be another year of growth and progress, and I'm looking forward to being on that journey with you.

In Service,



Amanda Mack
City Manager

BUDGET MESSAGE

JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

TO THE HONORABLE MAYOR AND
MEMBERS OF THE WATERTOWN CITY COUNCIL:

2024 BUDGET OVERVIEW

The 2024 budget attempts to strike a balance between the infrastructure investments necessary to accommodate the growth of our community and the investments in services and facilities to maintain and enhance the quality of life for our citizens.

The 2024 City budget as presented is a balanced budget consistent with the South Dakota statutory requirements for municipalities. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or generated during the year) equals or exceeds the total of all financial requirements. Financial requirements can include planned spending for the year as well as funds that are required to be on hand at the end of the year. The requirement for a balanced budget is established at the fund level and must be met for each individual fund.

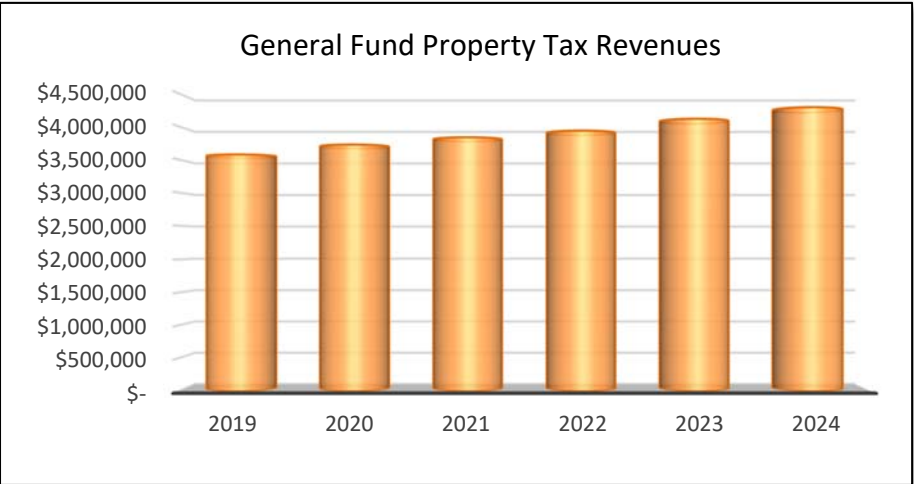
Overall, the 2024 budget of \$95,163,660 reflects a decrease in planned spending of \$31,559,550, or 24.9%, from the original 2023 budget of \$126,723,210. The decrease is due to the completion of the new Ice Arena and various Wastewater infrastructure improvements. When the large capital projects are removed from the equation it shows that the 2024 budget is very conservative to match what the current revenue trends are showing.

The 2024 budget includes a contingency account within the General Fund of \$300,000 as authorized by South Dakota Codified Law. Statute allows the governing body to include in the General Fund operating budget a line item for contingencies that cannot exceed five percent (5%) of the total operating budget. No expenditures can be coded to this account; however, the City Council can approve to transfer the spending authority from the contingency account to another line item for any unforeseen costs throughout the year. Any unspent contingency account budget authority goes back into the General Fund Unassigned Fund balance.

Tax Revenues:

The 2024 budget was established in November 2023 with the expectation of growth in the local economy with a 3.0% Consumer Price Index (CPI). Per State Statute, the consumer price index factor is the percent a taxing district may increase the taxes payable in the following year. The total increase the city can request is the CPI plus growth. The only exception is to opt out; this is approved by a two-thirds vote of the City Council. The City is notified of the CPI percentage in February of each year for the following taxable year. The taxable valuations for property growth are provided from the Codington County Department of Equalization by August of each year so the City can budget exactly what will be certified to the County for collection. Therefore, no assumptions or estimations are made in the budget calculation for property tax revenues. The only variance between the budget and actual numbers are any refunds or abatements approved by the County Commissioners and City Council during the year. Most of the abatements are from elderly freezes and property leaving the tax rolls.

The City’s property tax base grew this past year by a net of \$229.8 million reflecting a \$27.4 million increase from new property placed on the tax rolls and a \$202.4 million increase by virtue of the reappraisal process. This amount represents a net increase in the property tax base of 9.2% with real growth in the tax base from new property of 1.2%. This increase in taxable property will result in an increase of \$174,769 in General Fund property tax revenues. Since property tax revenues account for approximately 24.0% of the total General Fund revenues less any transfers, this minimal increase does not have much impact on the 2024 budget.



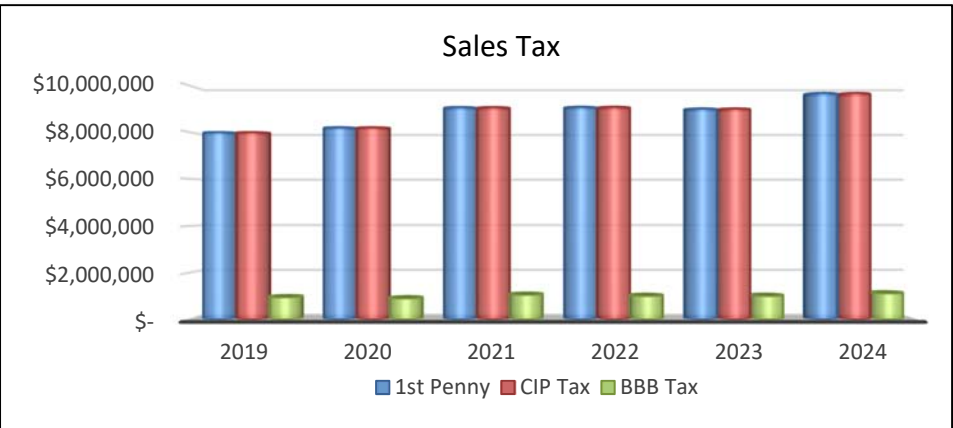
A comparison of the 2023 real estate tax revenue and the 2024 real estate tax revenue is as follows:

	2023 Property Tax Revenue (Levied in 2022)	2024 Property Tax Revenue (Levied in 2023)
General Fund	<u>\$4,109,926</u>	<u>\$4,284,695</u>
Total	<u>\$4,109,926</u>	<u>\$4,284,695</u>

The taxable value of property is calculated at 85% of the market value of property. A comparison of the City property tax revenues on a house with a market value of \$100,000 (\$85,000 taxable value) for 2023 and 2024 is as follows:

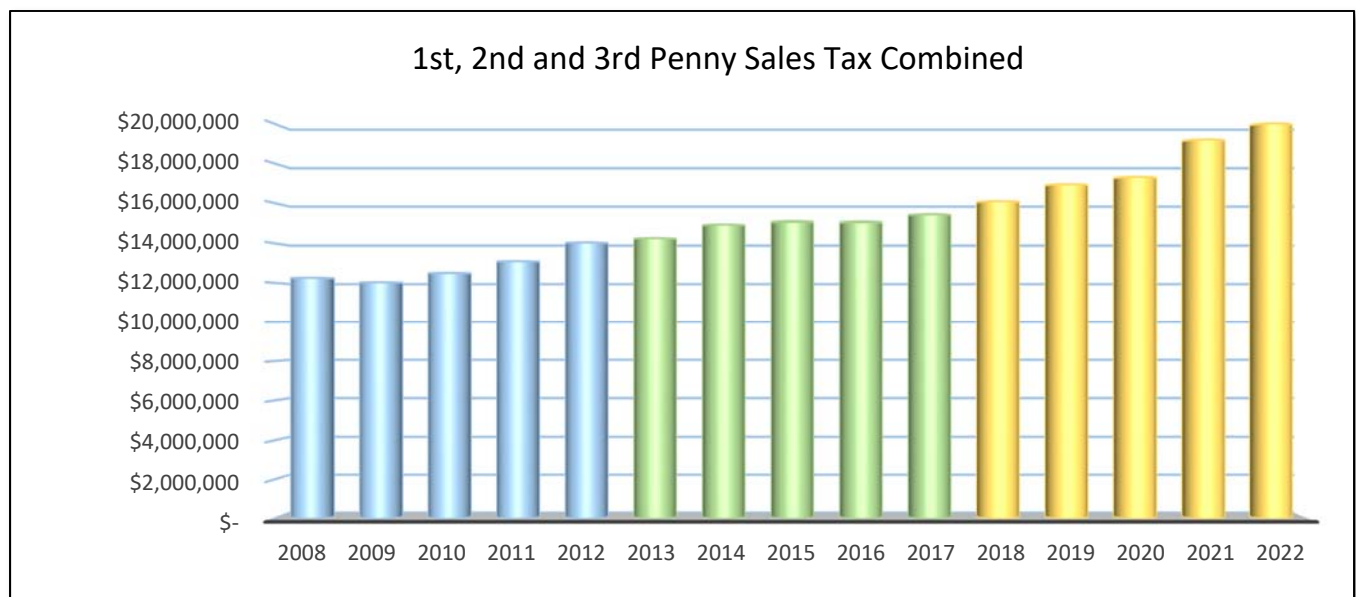
	2023	2024
General Fund	<u>\$ 158.44</u>	<u>\$ 149.60</u>
Total	<u>\$ 158.44</u>	<u>\$ 149.60</u>

Watertown has three pennies that can be collected as sales tax for every dollar charged for the sale of all goods and services. The City’s 2024 General Fund sales tax revenue (also called first penny sales tax) is projected to be slightly higher than the 2023 budget. Capital Improvement Fund sales tax revenues (also called second penny sales tax) will mirror the General Fund



sales tax revenues as each applies to the same tax base and each is set at a rate of 1.0%. The “BBB” recreation and promotion sales tax is projected to increase by 11.0% in 2024 from the budgeted revenues for 2023. The increase in this tax revenue is due to the travel and food industry beginning to get back to normal with businesses being open and more people beginning to travel. BBB is short for Bed, Board and Booze and is often referred to as the third penny sales tax. This tax is charged on restaurants, alcoholic beverages, admissions and lodging. This tax is restricted in its use by State Statute for land acquisition, architectural fees and construction projects, payment for civic centers, promotion and advertising of the City and auditoriums or athletic facility buildings including the maintenance, staffing and operations of such facilities. Sales tax revenues are budgeted using trend data as well as economic indicators for future years. Local changes are also considered during the budget process. Sales tax revenues generate the majority of the Capital Improvement Fund revenue and a significant portion of the General Fund revenue, it is important to be aware of what trends are present.

Below is a graph that depicts the last 15 years for the 1st, 2nd and 3rd penny sales tax revenue combined along with the five-year average percentage growth. The last 5-year growth average has increased from years past.



5-year Comparison	Average % Growth
2008-2012	3.12%
2013-2017	1.76%
2018-2022	5.64%

As the City continues to monitor the tax growth, it is clear that our past and present conservative budgeting has helped the City stay economically sound. Being able to cover current expenditures with current revenues and continue to maintain strong fund balances is the long-term goal.

Charges for Goods and Services:

Many of the departments within the City charge users a fee for services provided. Departments can use varying methodologies to come up with the amount to charge based on their department's mission and purpose for providing services. The revenue goal of some departments such as the Prairie Lakes Wellness Center, Golf Course, and City Park campground is to collect sufficient fees to cover the current operations of the department. Each year during the budget cycle, expenditures are determined and fees are set based on current and historical membership trends. New programs and services that will increase membership in the future are also reviewed.

Other divisions within the Park, Recreation and Forestry Department such as the Aquatic Center, Recreation Programs and the Zoo charge fees to cover approximately 40% of the costs to provide the services and programs. The General Fund transfers the remaining revenues needed through a subsidy. The budgeted transfer for 2024 is \$2.0 million. This transfer ensures that program fees are affordable to any family wanting their child to participate in the various recreation activities.

Other fee charging departments such as Finance, Community Development, Police and Fire and Ambulance Departments are asked to review their fees each year during the budget process to identify any changes needed to the fee resolution. Examples of these charges are permits, fines, business licenses, platting fees and publication fees. These departments do not collect enough through charges for services to cover the total operating costs of their departments; to do so may result in charges that are cost prohibitive to community members. Tax dollars are used to subsidize these departments.

Enterprise funds use the charges for goods and services to cover the cost of operating the department as well as provide funds for capital improvements and equipment replacement. This structure is similar to how private businesses operate. Revenues are reviewed and increased if needed every three years based on operating and capital needs as well as cash flow projections. A fee resolution and City Council approval is required to increase fees.

Appropriations:

The chart at the right shows the comparison of the 2023 budget with the 2024 budget for all Governmental Funds. The \$1,672,650 increase in personal services reflects salary increases and health benefit adjustments provided under the City's compensation plan. The increase also reflects three new positions being added to the governmental funds.

ALL GOVERNMENTAL FUNDS			
	2023 BUDGET	2024 BUDGET	% CHANGE
Personal Services	20,189,000	21,861,650	8.3%
Other Expenditures and Debt Retirement	18,339,320	19,798,910	8.0%
Capital Outlay	10,903,250	11,724,710	7.5%

Management negotiates compensation and benefits through three collective bargaining unions representing the majority of city employees. The compensation plan agreed to by the unions is also used to compensate employees outside the bargaining unions for consistency and ease of payroll.

Other Expenditures include line items such as insurance premiums, maintenance of buildings and equipment, fuel, supplies and utilities. The increase in Debt Retirement is due to the issuance of two separate Sales Tax Revenue Bonds.

The increase in Capital Outlay is a result of an increase in both street improvement projects and recreation projects.

The Enterprise Funds for 2024 showed an increase in Personal Services of 4.4% over the 2023 budget. The \$145,680 increase in personal services reflects changes in salaries and health benefit adjustments provided under the City's compensation plan. The compensation plan for employees within the Enterprise Funds are the same as Governmental Funds, these funds also have employee representation by a union.

The 23.4% increase in the Other Expenses and Debt Retirement category represents a slight increase in operating expenses for the Wastewater, Solid Waste and Airport Funds.

The decrease in Capital Outlay is related to the large wastewater improvement projects that will take a span of five years to complete. This project is nonrecurring and the cause of the large fluctuation when comparing previous year's budgets.

ALL ENTERPRISE FUNDS			
	2023 BUDGET	2024 BUDGET	% CHANGE
Personal Services	3,277,220	3,422,900	4.4%
Other Expenses and Debt Retirement	3,853,520	4,754,190	23.4%
Capital Outlay	40,160,900	33,601,300	-16.3%

The Enterprise Funds are not included in the formal appropriation ordinance, but flexible budgets for these funds are approved by the Council to provide guidance to management. This flexible, or management budget, is on a basis of accounting similar to that used for the governmental funds. Specifically, capital outlay expenditures are "budgeted" in the enterprise funds rather than budgeting for depreciation expense. Management believes that this provides a better day-to-day financial plan to follow especially when augmented with financial statements prepared on a GAAP basis. Enterprise funds are required to adopt a budget no later than December 31st of each year. For continuity of the budget process, Enterprise funds follow the same budget calendar and review, adoption, and monitoring plan as Governmental Funds.

Fund Balance:

Fund balance reflects the financial resources reported in governmental funds or assets minus liabilities. To put it another way, fund balance are dollars available to spend. Any funds' resources not available to spend should be put in a restricted or nonspendable portion of fund balance.

There are five types of fund balance:

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either (a) not in spendable form (such as inventory) or (b) legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts restricted that are either (a) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed Fund Balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (ordinance) of the entity's governing board.
4. Assigned Fund Balance – amounts that are constrained by the government's "intent" to be used for specific purposes, but are neither restricted nor committed. Intent can be expressed by the City Council, Parks, Recreation & Forestry Board, Library Board or Urban Renewal Board, which has been granted delegated authority by either the governing body or State statute.
5. Unassigned Fund Balance – includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

Historically, the City of Watertown has been able to meet current expenses and pursue an acceptable level of capital spending because of conservative business practices and a stable economy. For many years, the City has maintained a healthy amount of unassigned fund balance in the General Fund as well as other special revenue funds and strong cash balances in the enterprise funds.

As indicated by the table below, the 2024 budget anticipates changes in the unassigned fund balances of several funds. The decrease in the General Fund unassigned fund balance below reflects conservative budgeting practices of maintaining a healthy fund balance but avoiding a stockpile of fund balance. During the budget process, five years of actual expenditure and revenue data is analyzed. Actual revenues typically exceed budget forecasts by several percentage points as well as actual spending is typically below budget by several percentage points. The percentages are applied to the expenditure and revenue budget request totals in the General Fund to come up with the anticipated amount to be spent and collected during the upcoming budget year. This amount has historically shown to be closer to actual amounts. The 2024 budget was determined using a combination of the 5-year average approach and beginning to budget closer to the actual expenditure needs of the departments. Another goal is to budget revenues more closely to the actual dollars while still remaining conservative.

The decrease in the unassigned fund balance of the Capital Improvement Sales Tax Fund is due to the assignment of the unrestricted fund balance being allocated to increase the street improvements budget for 2024.

Changes in Fund Balance for Governmental Funds - 2024				
	General Fund	Capital Improvement Fund	Capital Projects Funds	Other Governmental Funds
Beginning Fund Balance 1-1-2024	\$ 10,646,496	\$ 14,941,139	\$ 10,251,395	\$198,638
Changes in Fund Balance	(3,566,130)	(6,403,660)	\$10,000	(1,421,260)
Ending Fund Balance 12-31-2024	\$ 7,080,366	\$ 8,537,479	\$ 10,261,395	(\$1,222,622)

Acknowledgements:

Preparation of the 2024 budget would not have been accomplished without the efficient and dedicated services of the entire Finance Office staff of Kim Stricherz, Assistant Finance Officer, Jennifer Collins, Records/Licensing Manager and Brianna Spilde and Emily Forrest Fiscal Specialist II's. I would like to express my appreciation to these dedicated and hardworking people who contributed in many ways to complete this major task. Thanks also to City Manager Amanda Mack, Mayor Ried Holien, members of the City Council and all of the Department Heads for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectively submitted,

Kristen Bobzien
Chief Financial Officer
December 30, 2023

**OBJECTS OF EXPENDITURES
ALL FUNDS
YEAR ENDING DECEMBER 31, 2024**

	PERSONAL SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
GENERAL FUND:					
Administration:					
Mayor and City Council	136,500	109,040	-	-	245,540
Contingency Account	-	300,000	-	-	300,000
City Manager	458,150	63,800	-	-	521,950
Attorney	-	164,100	-	-	164,100
Human Resources	377,450	71,450	-	-	448,900
Finance Office	499,300	218,450	-	-	717,750
Contributions to External Organizations	-	392,950	-	-	392,950
Information Technology	396,600	214,870	228,710	-	840,180
City Hall	-	117,750	-	-	117,750
Public Safety:					
Police Department	4,650,200	639,100	8,500	-	5,297,800
Fire Department	971,000	367,360	52,000	-	1,390,360
Ambulance Department	3,410,000	286,250	15,400	-	3,711,650
Public Works:					
Public Works Administration	275,300	28,310	-	-	303,610
Public Works - Engineering	700,200	108,320	40,000	-	848,520
Public Works - Street Division	1,409,500	670,750	-	-	2,080,250
Public Works - Snow Removal Division	115,100	503,700	-	-	618,800
Public Works - Community Development	447,700	126,000	-	-	573,700
Street Lighting	-	870,000	-	-	870,000
Water Resources	-	57,270	-	-	57,270
Cemetery	251,600	46,750	12,500	-	310,850
Health & Welfare:					
Mosquito Control	17,850	103,390	-	-	121,240
Animal Control/Code Enforcement Officer	159,000	66,910	-	-	225,910
Culture & Recreation:					
Forestry	396,700	80,500	17,500	-	494,700
Library	881,100	290,700	82,700	-	1,254,500
Other:					
Transfers	-	2,575,000	-	-	2,575,000
TOTAL GENERAL FUND	15,553,250	8,472,720	457,310	-	24,483,280
SPECIAL REVENUE FUNDS:					
Park and Recreation	3,987,600	1,962,770	98,000	-	6,048,370
Special 1% Sales Tax (BBB)	-	1,302,000	-	-	1,302,000
Prairie Lakes Wellness Center	1,106,600	590,900	20,000	-	1,717,500
Casualty Reserve	-	15,000	-	-	15,000
Capital Improvement Fund	-	491,500	11,111,400	5,670,760	17,273,660
E-911 Emergency	1,214,200	187,800	28,000	-	1,430,000
Library Fines	-	25,750	10,000	-	35,750
Tax Increment District #2	-	-	-	106,000	106,000
Tax Increment District #5	-	-	-	224,500	224,500
Tax Increment District #7	-	352,000	-	-	352,000
Tax Increment District #8	-	44,000	-	-	44,000
Tax Increment District #9	-	33,000	-	-	33,000
Tax Increment District #10	-	-	-	1,000	1,000
Tax Increment District #11	-	-	-	141,200	141,200
Tax Increment District #12	-	38,000	-	-	38,000
Tax Increment District #13	-	45,500	-	-	45,500
Tax Increment District #14	-	93,000	-	-	93,000
Tax Increment District #15	-	500	-	-	500
Tax Increment District #16	-	1,000	-	-	1,000
Tax Increment District #17	-	10	-	-	10
TOTAL SPECIAL REVENUE FUNDS	6,308,400	5,182,730	11,267,400	6,143,460	28,901,990
ENTERPRISE FUNDS					
Public Works - Wastewater Division	1,355,300	2,063,420	28,744,250	170,500	32,333,470
Public Works - Solid Waste Division	1,498,600	1,792,870	2,102,050	29,000	5,422,520
Public Works - Airport Division	569,000	698,400	2,755,000	-	4,022,400
TOTAL ENTERPRISE FUNDS	3,422,900	4,554,690	33,601,300	199,500	41,778,390
GRAND TOTAL - ALL FUNDS	25,284,550	18,210,140	45,326,010	6,342,960	95,163,660

ORDINANCE 23-25
2024 APPROPRIATION ORDINANCE

SECTION I BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WATERTOWN, CODINGTON COUNTY, SOUTH DAKOTA, that the following amounts be appropriated to meet the obligations of the Municipality:

	General Fund	Special Revenue Funds					
		Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Prairie Lakes Wellness Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
410 GENERAL GOVERNMENT							
411 Legislative							
411.10 Mayor & City Council	245,540						
411.50 Contingency	300,000						
TOTAL LEGISLATIVE	545,540						
415 Financial Administration							
415.15 City Manager	521,950						
415.20 Attorney	164,100						
415.25 Human Resources Department	448,900						
415.30 Finance Office	717,750						
TOTAL FINANCIAL ADMINISTRATION	1,852,700						
419 Other							
419.15 Contributions to External Org	392,950						
419.33 Information Technology	840,180						
419.41 Government Buildings/City Hall	117,750						
419.60 Engineering	848,520						
TOTAL OTHER	2,199,400						
TOTAL GENERAL GOVERNMENT	4,597,640						
420 PUBLIC SAFETY							
420.84 Public Safety Facilities Improv.						15,000	
420.85 Public Safety Equipment & Vehicles						1,055,000	
421.00 Police	5,297,800						
421.51 Emergency 9-1-1 Dispatch							1,430,000
422.20 Fire Fighting & Prevention	1,390,360						
422.91 Ambulance Service	3,711,650						
TOTAL PUBLIC SAFETY	10,399,810					1,070,000	1,430,000
430 PUBLIC WORKS							
430.10 Public Works Administration	303,610						
430.15 Public Works Equipment & Vehicles						238,000	
431.20 Highways, Streets and Roadways	2,080,250						
431.25 Snow Removal	618,800						
431.60 Street Lighting	870,000						
431.80 Street System Improvements						6,999,000	
432.54 Storm Sewer/Flood Control Op & Planning	57,270						
432.80 Storm Sewer/Flood Control Improvement						150,000	
437.00 Cemetery	310,850						
TOTAL PUBLIC WORKS	4,240,780					7,387,000	
440 HEALTH AND WELFARE							
441.15 Health & Welfare Equipment & Vehicles						48,000	
441.32 Mosquito Control	121,240						
441.43 Animal Control	225,910						
TOTAL HEALTH AND WELFARE	347,150					48,000	
450 CULTURE AND RECREATION							
451.00 Park & Recreation Department		6,048,370					
451.10 Culture & Recreation Equipment & Vehicles						511,000	
451.22 Prairie Lakes Wellness Center				1,717,500			
451.82 Culture & Recreation Facilities Improv.						1,830,000	
452.40 Forestry	494,700						
455.00 Library	1,254,500						35,750
TOTAL CULTURE AND RECREATION	1,749,200	6,048,370		1,717,500		2,341,000	35,750
460 CONSERVATION AND DEVELOPMENT							
465.12 Community Development	573,700						
465.83 Industrial Park/Infrastructure						265,400	
490.10 Convention & Visitors Bureau/Event Ctr.			215,000				
490.11 Watertown Promotions			487,000				
TOTAL CONSERVATION AND DEVELOPMENT	573,700		702,000			265,400	
470 DEBT SERVICE							
470.00 Debt Service Payments						5,670,760	
TOTAL DEBT SERVICE						5,670,760	
490 OTHER FINANCING USES							
45720 Contributions							
49311 To Park and Recreation Fund	2,000,000		600,000				
49312 To Airport Enterprise Fund	500,000						
49320 To E-911 Fund	75,000					350,000	
49323 To Capital Projects Fund						141,500	
TOTAL OPERATING TRANSFERS OUT	2,575,000		600,000			491,500	
495 UNINSURED CASUALTY							
495.00 Uninsured Casualty					15,000		
TOTAL UNINSURED CASUALTY					15,000		
TOTAL 2024 APPROPRIATIONS	24,483,280	6,048,370	1,302,000	1,717,500	15,000	17,273,660	35,750
CAPITAL OUTLAY ACCUMULATIONS at 12-31-23							
Total 2024 Appropriations & Capital Outlay Accumulations	24,483,280	6,048,370	1,302,000	1,717,500	15,000	17,273,660	35,750

ORDINANCE 23-25
2024 APPROPRIATION ORDINANCE
(continued)

		Special Revenue Funds									
		Tax Increment District #2 Fund	Tax Increment District #5 Fund	Tax Increment District #7 Fund	Tax Increment District #8 Fund	Tax Increment District #9 Fund	Tax Increment District #10 Fund	Tax Increment District #11 Fund	Tax Increment District #12 Fund	Tax Increment District #13 Fund	Tax Increment District #14 Fund
410 GENERAL GOVERNMENT											
41:Legislative											
411.10	Mayor & City Council										
411.50	Contingency										
TOTAL LEGISLATIVE											
41:Financial Administration											
415.15	City Manager										
415.20	Attorney										
415.25	Human Resources Department										
415.30	Finance Office										
TOTAL FINANCIAL ADMINISTRATION											
41:Other											
419.15	Contributions to External Org										
419.33	Information Technology										
419.41	Government Buildings/City Hall										
419.60	Engineering										
TOTAL OTHER											
TOTAL GENERAL GOVERNMENT											
420 PUBLIC SAFETY											
420.84	Public Safety Facilities & Capital Equip.										
420.85	Public Safety Equipment & Vehicles										
421.00	Police										
421.51	Emergency 9-1-1 Dispatch										
422.20	Fire Fighting & Prevention										
422.91	Ambulance Service										
TOTAL PUBLIC SAFETY											
430 PUBLIC WORKS											
430.10	Public Works Director										
430.15	Public Works Equipment & Vehicles										
431.20	Highways, Streets and Roadways										
431.25	Snow Removal										
431.60	Street Lighting										
431.80	Street System Improvements										
432.54	Storm Sewer/Flood Control Op & Planning										
432.80	Storm Sewer/Flood Control Improvement										
437.00	Cemetery										
TOTAL PUBLIC WORKS											
440 HEALTH AND WELFARE											
441.15	Health & Welfare Equipment & Vehilces										
441.32	Mosquito Control										
441.43	Animal Control										
TOTAL HEALTH AND WELFARE											
450 CULTURE AND RECREATION											
451.00	Park & Recreation Department										
451.10	Culture & Recreation Equipment & Vehicles										
451.22	Community Recreation Center										
451.82	Rec & Cultural Facility Impr										
452.40	Forestry										
455.00	Library										
TOTAL CULTURE AND RECREATION											
460 CONSERVATION AND DEVELOPMENT											
465.12	Community Development										
465.83	Industrial Park/Infrastructure										
490.10	Convention & Visitors Bureau										
490.11	Watertown Promotions										
TOTAL CONSERVATION AND DEVELOPMENT											
470 DEBT SERVICE											
470.00	Debt Service Payments	106,000	224,500				1,000	141,200			
TOTAL DEBT SERVICE		106,000	224,500				1,000	141,200			
490 OTHER FINANCING USES											
45720	Contributions			352,000	44,000	33,000			38,000	45,500	93,000
49311	To Park and Recreation Fund										
49312	To Airport Enterprise Fund										
49320	To E-911 Fund										
49323	To Capital Projects Fund										
TOTAL OPERATING TRANSFERS OUT				352,000	44,000	33,000			38,000	45,500	93,000
495 UNINSURED CASUALTY											
495.00	Uninsured Casualty										
TOTAL UNINSURED CASUALTY											
TOTAL 2024 APPROPRIATIONS		106,000	224,500	352,000	44,000	33,000	1,000	141,200	38,000	45,500	93,000
CAPITAL OUTLAY ACCUMULATIONS at 12-31-23											
Total 2024 Appropriations & Capital Outlay Accumulations		106,000	224,500	352,000	44,000	33,000	1,000	141,200	38,000	45,500	93,000

ORDINANCE 23-25
2024 APPROPRIATION ORDINANCE
(continued)

				Special Revenue Funds			Capital Project Fund - 505 Bonds	Capital Project Fund - 506 Bonds	Total Governmental Funds
				Tax Increment District #15 Fund	Tax Increment District #16 Fund	Tax Increment District #17 Fund			
410 GENERAL GOVERNMENT									
411	Legislative								
	411.10	Mayor & City Council							245,540
	411.50	Contingency							300,000
	TOTAL LEGISLATIVE								545,540
415	Financial Administration								
	415.15	City Manager							521,950
	415.20	Attorney							164,100
	415.25	Human Resources Department							448,900
	415.30	Finance Office							717,750
	TOTAL FINANCIAL ADMINISTRATION								1,852,700
419	Other								
	419.15	Contributions to External Org							392,950
	419.33	Information Technology							840,180
	419.41	Government Buildings/City Hall							117,750
	419.60	Engineering							848,520
	TOTAL OTHER								2,199,400
	TOTAL GENERAL GOVERNMENT								4,597,640
420 PUBLIC SAFETY									
	420.84	Public Safety Facilities & Capital Equip.							15,000
	420.85	Public Safety Equipment & Vehicles							1,055,000
	421.00	Police							5,297,800
	421.51	Emergency 9-1-1 Dispatch							1,430,000
	422.20	Fire Fighting & Prevention							1,390,360
	422.91	Ambulance Service							3,711,650
	TOTAL PUBLIC SAFETY								12,899,810
430 PUBLIC WORKS									
	430.10	Public Works Director							303,610
	430.15	Public Works Equipment & Vehicles							238,000
	431.20	Highways, Streets and Roadways							2,080,250
	431.25	Snow Removal							618,800
	431.60	Street Lighting							870,000
	431.80	Street System Improvements							6,999,000
	432.54	Storm Sewer/Flood Control Op & Planning							57,270
	432.80	Storm Sewer/Flood Control Improvement							150,000
	437.00	Cemetery							310,850
	TOTAL PUBLIC WORKS								11,627,780
440 HEALTH AND WELFARE									
	441.15	Health & Welfare Equipment & Vehilces							48,000
	441.32	Mosquito Control							121,240
	441.43	Animal Control							225,910
	TOTAL HEALTH AND WELFARE								395,150
450 CULTURE AND RECREATION									
	451.00	Park & Recreation Department							6,048,370
	451.10	Culture & Recreation Equipment & Vehicles							511,000
	451.22	Community Recreation Center							1,717,500
	451.82	Rec & Cultural Facility Impr							1,830,000
	452.40	Forestry							494,700
	455.00	Library							1,290,250
	TOTAL CULTURE AND RECREATION								11,891,820
460 CONSERVATION AND DEVELOPMENT									
	465.12	Community Development							573,700
	465.83	Industrial Park/Infrastructure							265,400
	490.10	Convention & Visitors Bureau							215,000
	490.11	Watertown Promotions							487,000
	TOTAL CONSERVATION AND DEVELOPMENT								1,541,100
470 DEBT SERVICE									
	470.00	Debt Service Payments							6,143,460
	TOTAL DEBT SERVICE								6,143,460
490 OTHER FINANCING USES									
	45720	Contributions	500	1,000	10				607,010
	49311	To Park and Recreation Fund							2,600,000
	49312	To Airport Enterprise Fund							500,000
	49320	To E-911 Fund							425,000
	49323	To Capital Projects Fund							141,500
	TOTAL OPERATING TRANSFERS OUT		500	1,000	10				4,273,510
495 UNINSURED CASUALTY									
	495.00	Uninsured Casualty							15,000
	TOTAL UNINSURED CASUALTY								15,000
	TOTAL 2024 APPROPRIATIONS		500	1,000	10				53,385,270
CAPITAL OUTLAY ACCUMULATIONS at 12-31-23									
	Total 2024 Appropriations & Capital Outlay Accumulations		500	1,000	10				53,385,270

ORDINANCE 23-25
2024 APPROPRIATION ORDINANCE
(continued)

SECTION II The following designates the application of funds derived from the sources indicated:

	General Fund	Special Revenue Funds					
		Parks & Recreation Fund	Special 1% Sales Tax Fund	Prairie Lakes Wellness Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
FUNDS AVAILABLE:							
Estimated Fund Balance Available on 12/31/23	10,646,496	2,630,322	992,975	122,034	31,984	14,941,139	870,523
ANTICIPATED REVENUES:							
310 Taxes	14,260,100		1,120,000			9,670,000	
320 Licenses and Permits	471,250						
330 Intergovernmental Revenues	1,162,000					850,000	
340 Charges for Goods and Services	1,446,900	2,296,050		1,573,610			635,000
350 Fines and Forfeitures	30,000						8,000
360 Miscellaneous Revenues	330,500	257,800	20,000	77,250		350,000	71,000
380 Enterprise Operating Revenues	177,900						
390 Other Sources		5,000					
Subtotal - Anticipated Revenues	17,878,650	2,560,100	1,140,000	1,650,860		10,870,000	706,000
Operating Transfers In:							
From General Fund		2,000,000					75,000
From Special Sales Tax (888) Fund		600,000					
From Capital Improvement Fund							350,000
From Sewer Fund	930,000						
From Solid Waste Fund	662,500						
From Municipal Utilities Fund	1,446,000						
Subtotal - Operating Transfers In	3,038,500	2,600,000					425,000
TOTAL SOURCES OF FUNDS	31,563,646	7,790,422	2,132,975	1,772,894	31,984	25,811,139	2,001,523
Less Unappropriated Fund Bal - Dec 31, 2024	(7,080,366)	(1,742,052)	(830,975)	(55,394)	(16,984)	(8,537,479)	(571,523)
TOTAL MEANS OF FINANCE	24,483,280	6,048,370	1,302,000	1,717,500	15,000	17,273,660	1,430,000

**ORDINANCE 23-25
2024 APPROPRIATION ORDINANCE
(continued)**

		Special Revenue Funds									
		Tax Increment District #2 Fund	Tax Increment District #5 Fund	Tax Increment District #7 Fund	Tax Increment District #8 Fund	Tax Increment District #9 Fund	Tax Increment District #10 Fund	Tax Increment District #11 Fund	Tax Increment District #12 Fund	Tax Increment District #13 Fund	Tax Increment District #14 Fund
FUNDS AVAILABLE:											
Estimated Fund Balance Available on 12/31/23		(1,483,106)	(3,132,239)	-	-	-	-	641	-	-	-
ANTICIPATED REVENUES:											
310	Taxes	106,000	250,000	352,000	44,000	33,000	1,000	142,100	38,000	45,500	93,000
320	Licenses and Permits										
330	Intergovernmental Revenues										
340	Charges for Goods and Services										
350	Fines and Forfeitures										
360	Miscellaneous Revenues										
380	Enterprise Operating Revenues										
390	Other Sources										
Subtotal - Anticipated Revenues		106,000	250,000	352,000	44,000	33,000	1,000	142,100	38,000	45,500	93,000
Operating Transfers In:											
	From General Fund										
	From Special Sales Tax (BBB) Fund										
	From Capital Improvement Fund										
	From Sewer Fund										
	From Solid Waste Fund										
	From Municipal Utilities Fund										
Subtotal - Operating Transfers In											
TOTAL SOURCES OF FUNDS		(1,377,106)	(2,882,239)	352,000	44,000	33,000	1,000	142,741	38,000	45,500	93,000
Less Unappropriated Fund Bal - Dec 31, 2024		1,483,106	3,106,739	-	-	-	-	(1,541)	-	-	-
TOTAL MEANS OF FINANCE		106,000	224,500	352,000	44,000	33,000	1,000	141,200	38,000	45,500	93,000

ORDINANCE 23-25
2024 APPROPRIATION ORDINANCE
(continued)

Special Revenue Funds					
Tax Increment District #15 Fund	Tax Increment District #16 Fund	Tax Increment District #17 Fund	Capital Project Fund - 505 Bonds	Capital Project Fund - 506 Bonds	Total Governmental Funds
FUNDS AVAILABLE: Estimated Fund Balance Available on 12/31/23	-	-	-	10,214,427	36,968
ANTICIPATED REVENUES:					
310 Taxes	500	1,000	10		26,156,210
320 Licenses and Permits					471,250
330 Intergovernmental Revenues					2,013,250
340 Charges for Goods and Services					5,951,560
350 Fines and Forfeitures					38,000
360 Miscellaneous Revenues			10,000		1,127,550
380 Enterprise Operating Revenues					177,900
390 Other Sources					5,000
Subtotal - Anticipated Revenues	500	1,000	10	10,000	35,940,720
Operating Transfers In:					
From General Fund					2,075,000
From Special Sales Tax (BBB) Fund					600,000
From Capital Improvement Fund					350,000
From Sewer Fund					930,000
From Solid Waste Fund					662,500
From Municipal Utilities Fund					1,446,000
Subtotal - Operating Transfers In					6,063,500
TOTAL SOURCES OF FUNDS	500	1,000	10	10,224,427	36,968
Less Unappropriated Fund Bal - Dec 31, 2024	-	-	-	(10,224,427)	(36,968)
TOTAL MEANS OF FINANCE	500	1,000	10	-	-

SECTION III

Out of the money received from the operation of the Municipal Utility Department, \$1,446,000 is hereby appropriated and shall be transferred to the General Fund.

SECTION IV

This Ordinance is declared to be for the support of the City Government and its existing public institutions and shall be in full force and effect from and after its passage and publication.

PLACED UPON ITS FIRST READING: November 6, 2023

PLACED UPON ITS SECOND READING: November 20, 2023

APPROVED AND ADOPTED: November 20, 2023

ATTEST:

Ried Hollen
Mayor

Kristen Bobzien
Finance Officer

The above and foregoing Ordinance was moved for adoption by Alderperson Tupper, seconded by Danforth and upon voice vote motion carried, whereupon the Mayor declared the Ordinance to be duly passed and adopted. I hereby certify that Ordinance No. 23-25 was published in the Watertown Public Opinion, the official newspaper of said City, on the 25th day of November, 2023.

Ten Year Comparison of Levies and Taxable Valuation

Year	School		County	City	Total Mill Levy		Taxable Value
	Owner-Occupied	Other Property			Owner-Occupied	Other Property	
2014	9.05	13.92	3.46 **	2.68 ***	15.19	20.06 *	1,360,688,531
2015	8.8	13.47	3.31 **	2.68 ***	14.79	19.46 *	1,410,106,460
2016	8.13	12.09	3.20 **	2.58 ***	13.91	17.87 *	1,488,043,046
2017	7.69	11.31	3.15 **	2.51 ***	13.35	16.97 *	1,572,990,869
2018	7.85	11.49	3.17 **	2.53 ***	13.55	17.19 *	1,618,382,301
2019	7.75	11.29	3.11 **	2.47 ***	13.33	16.87 *	1,729,064,855
2020	7.76	11.25	3.1 **	2.43 ***	13.29	16.78 *	1,806,168,263
2021	7.65	11.06	3.07 **	2.04 ***	12.76	16.17 *	1,923,819,577
2022	7.24	10.55	2.84 **	1.86 ***	11.94	15.25 *	2,204,895,820
2023	6.98	10.21	2.67 **	1.76 ***	11.41	14.64 *	2,434,486,270

Tax Distribution in the City of Watertown 2024

Taxing Authority	Taxes Levied	%	Property Class	Taxable Valuation	%
City ****	\$ 5,693,831	17.90%	Agriculture	\$ 898,782	0.04%
County	6,490,340	20.40%	Owner-occupied	1,506,367,351	61.88%
School	19,627,829	61.70%	Utilities	7,509,458	0.31%
			Mobile homes	13,740,885	0.56%
Total Taxes	<u>\$ 31,812,000</u>	<u>100.00%</u>	All other property	905,969,794	37.21%
			Total	<u>\$ 2,434,486,270</u>	<u>100.00%</u>

* In addition, there was a .51 mill levied for property owners in the Lake Kampeska Water District in 2014, .52 mills in 2015, .49 mills in 2016, .46 mills in 2017, .47 mills in 2018, .46 mills in 2019, .43 mills in 2020, .39 mills in 2021, .36 in 2022 and .33 mills in 2023.

**A mill levy of .027 for the East Dakota Water Conservancy District is levied on all property in Codington County in 2014, .026 for 2015, .025 for 2016 and 2017, .024 for 2018 and 2019, .023 for 2020 and 2021, and .022 for 2022 and 2023. This mill levy is presented along with the County levy.

***A mill levy of .348 for Event Center Bonds is levied on all property in Watertown for 2014, .349 for 2015, .338 for 2016, .320 for 2017, .325 for 2018, .313 for 2019 and .310 for 2020.

****Includes Tax Increment Districts.

City of Watertown
Computation of Legal Debt Limit and Available Debt Capacity
December 31, 2023

	Surcharge Debt	Debt Capacity at 5% (Unrestricted)	Additional 10% Debt Capacity (Water/Sewer)
2023 Assessed Value	<u>\$ 2,426,976,832</u>		
Maximum Debt Capacity:	N/A	\$ 121,348,842	\$ 242,697,683
Existing Bonds:			
GO Bonds (Event Center; 0.75 - 1.55% interest)	-	-	-
SRF Loan No. 5 (Wastewater Revenues; 3.5% interest)	184,444	-	-
SRF Loan No. 6 (2nd Penny Sales Tax Revenues; 2.25% interest)	-	373,324	-
SRF Loan No. 6NPS (2nd Penny Sales Tax Revenues; 2.25% interest)		31,870	
SRF Loan No. 7 (Wastewater Revenues; 2.25% interest)	248,740	-	-
SRF Loan No. 7NPS (Wastewater Revenues; 2.25% interest)	24,957		
SRF Loan No. 8 (2nd Penny Sales Tax Revenues; 2.25% interest)	-	161,362	-
SRF Loan No. 8NPS (2nd Penny Sales Tax Revenues; 2.25% interest)		18,056	
SRF Loan No. 10 (2nd Penny Sales Tax Revenues; 3% interest)	-	1,198,662	-
SRF Loan No. 11 (2nd Penny Sales Tax Revenues; 3% interest)	-	95,876	-
2015A Sales Tax Revenue Bonds (0.3%-3.25%)	-	915,000	-
2020 Sales Tax Revenue Bonds - Refunding (2.0%-4.0%)	-	17,240,000	-
SRF Loan Solid Waste Stormwater (Solid Waste Revenue; 2% interest)	40,309	-	-
2020 Water Revenue Refunding Bonds, Series 2020A&B (.85%-2.25%)	6,575,000	-	-
2021 Wastewater Revenue Refunding Bonds, Series 2020C&D (.50%-2.0%)	4,885,000	-	-
2021 Sales Tax Revenue Bonds (2.0%-3.0%)	-	6,650,000	-
2022 Sales Tax Revenue Bonds, Series 2022 (Ice Arena 3.0-5.0%)	-	17,740,000	-
2022 Sales Tax Revenue Bonds, Series 2022B (Street Facility 3.0-5.0%)	-	6,955,000	-
2022 Sales Tax Revenue Bonds Series 2022C (Ice Arena 3.625-5.0%)	-	9,950,000	-
SRF Loan No. 12 (Wastewater Revenues; 2.25% interest)	4,085,555	-	-
SRF Loan No. 13 (Wastewater Revenues, 2.00% interest)	1,763,526	-	-
SRF Loan No. 15 (Solid Waste Revenues, 2.0% interest)	1,398,804	-	-
Total Bonded Debt	19,206,335	61,329,150	-
Other Debt:			
TIF #11 Project (TIF #11 Revenues, 3.55% interest)	-	1,857,863	-
Capital Lease - Street Sweeper (5.09% interest)	-	293,087	-
Capital Lease - Street Loader (5.09% interest)	-	258,165	-
Total Other Debt:	-	2,409,115	-
Total Debt	19,206,335	63,738,265	-
Available Debt Capacity	<u>N/A</u>	<u>\$ 57,610,577</u>	<u>\$ 242,697,683</u>

The State Constitution sets two legal debt limits on municipalities. The City has an unrestricted (i.e. for any legally authorized purpose) legal debt limit equal to 5% of the total assessed value of taxable property. In addition, the Constitution permits the City to issue debt for water or sewer improvements in an amount up to 10% of the total assessed value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit. However, certain requirements, including a public vote, must be met in order for water or sewer debt to apply against the 10% limit. Also, revenue bonded indebtedness that is secured by a surcharge on utility charges has been determined not to be debt in determining municipal debt capacity and is referred to above as surcharge debt. In addition, indebtedness where repayment is subject to the annual appropriation process is not debt that falls under the constitutional debt limit. Annual appropriation debt is shown in the "Surcharge Debt" column to indicate that it does not apply against the legal debt limit. The table above summarizes the legal debt limit available and available debt capacity for the City as of December 31, 2023.

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2024**

DEPARTMENT	DESCRIPTION	2024
101	GENERAL FUND	
Information Technology	Various City Departments Computers/Equipment	\$ 214,710
Information Technology	Various City Departments - Printers	5,000
Information Technology	Various City Departments - Cameras	9,000
Engineering	Purchase GPS Head/Equipment	40,000
Police	Purchase Officer Equipment	8,500
Fire	Purchase Bunker Gear	32,000
Fire	Purchase Atair Gas Monitors	4,000
Fire	Purchase Thermal Imaging Camera	11,000
Fire	Purchase Hoses & Nozzles	5,000
Ambulance	Purchase Ambulance Equipment	15,400
Cemetery	Monument Foundation Strips	12,500
Forestry	Replace Chain Saw	2,500
Forestry	Establish Tree Inventory	15,000
Library	Replace and Purchase Books	82,400
Library	Replace Brochure Racks	300
	GENERAL FUND TOTAL	\$ 457,310
SPECIAL REVENUE FUNDS		
201	PARK & RECREATION FUND	
Recreation Programs	Improvements to Building	5,500
Recreation Programs	Replacement to Recreation Equipment	5,000
Recreation Programs	Replacement to Furniture, Fixtures	5,000
Recreation Programs	Replace Baseball/Softball Equipment	2,500
Recreation Programs	Replace Hockey/Lacrosse Equipment	1,500
Golf Course	Replace Mowers	15,000
Golf Course	Replace Blower Unit	10,000
Family Aquatic Center	Replace Deck Furniture/Tubes	2,500
Zoo	Replace Discovery Center Furnace	18,000
Zoo	Purchase Generators	3,000
Park System	Replace Skidsteer Attachement	4,000
Park System	Improvements to Pollinator Area-N. Riverside	10,000
Park System	Shooting Range Shed	11,000
Park System	Improve ADA Accessibility	5,000
	PARK AND RECREATION FUND TOTAL	\$ 98,000
204	PRAIRIE LAKES WELLNESS CENTER	
PLWC	Resurface Gym Floors	20,000
	PLWC FUND TOTAL	\$ 20,000

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2024 (cont.)**

DEPARTMENT	DESCRIPTION	2024
212	CAPITAL IMPROVEMENT SALES TAX FUND	
Public Safety Equipment & Vehicles	Replace Patrol Vehicles	157,000
Public Safety Improvements	Fire Training Center Props	15,000
Public Safety Equipment & Vehicles	Replace Fire Engine 1	800,000
Public Safety Equipment & Vehicles	Replace Service Vehicle 1	48,000
Public Safety Equipment & Vehicles	Replace Fire Prevention Truck	50,000
Street System Improvements	Annual Milling & Overlay	3,000,000
Street System Improvements	Annual Seal Coat/Crack Sealing	450,000
Street System Improvements	Downtown Alley Improvements	200,000
Street System Improvements	14th Ave Bridge-Design & Const	14,000
Street System Improvements	Pavement Rehabilitation/Patch	500,000
Street System Improvements	Neighborhood Street Improvements	2,500,000
Street System Improvements	Parking Lot Rehabilitation	75,000
Street System Improvements	Sidewalk, Curb and Gutter	200,000
Street System Improvements	Annual Bridge Inspections	10,000
Street System Improvements	Purchase Street Paint Striper	36,000
Street System Improvements	Replace Street Pickup	62,000
Street System Improvements	Purchase Sign & Signal Pickup	80,000
Traffic Signal Improvements	Repair/Replace Traffic Signals	30,000
Traffic Signal Improvements	Railroad Crossing & Other Improvements	20,000
Storm Sewer/Flood Control Improvements	Miscellaneous Drainage Improvements	150,000
Health & Welfare Equipment & Vehicles	Purchase Code Enforcement Vehicle	48,000
Recreational Facility Improvements	Fieldhouse Improvements	17,000
Recreational Facility Improvements	Walkways/Roadways/Parking lot Improvements	25,000
Recreational Facility Improvements	Cemetery Improvements-Roads	100,000
Recreational Facility Improvements	Replace Cemetery Skidsteer & snowblower	60,000
Recreational Facility Improvements	Koch Complex Improvements	70,000
Recreational Facility Improvements	Aquatic Center Improvements-Refinish Slides	33,500
Recreational Facility Improvements	Park & Playground Improv-Tennis Courts	55,000
Recreational Facility Improvements	Park & Playground Improv-Pelican View Playground	160,000
Recreational Facility Improvements	Replace Parks Vehicles-Sweepstar VacUnit	42,500
Recreational Facility Improvements	Replace Parks Vehicles-Mower	57,000
Recreational Facility Improvements	Replace Parks Vehicles-NH Skidsteer	60,000
Recreational Facility Improvements	Replace Parks Vehicles-City Park UTV	25,000
Recreational Facility Improvements	Replace Parks Vehicles-JD Gator	34,500
Recreational Facility Improvements	Replace Parks Vehicles-Forestry Chipper Truck	100,000
Recreational Facility Improvements	Golf Course Clubhouse Improvements	40,000
Recreational Facility Improvements	Golf Course Vehicles-Replace reel/bedknife grinder	85,000
Recreational Facility Improvements	Golf Course Vehicles-Replace Toro Workman	35,000
Recreational Facility Improvements	Golf Course Vehicles-Replace JD Gator	35,000
Recreational Facility Improvements	Golf Course Vehicles-Toro Sprayer	37,000
Recreational Facility Improvements	Campground Improvements	35,000
Recreational Facility Improvements	Pickleball Courts-City Portion	450,000
Recreational Facility Improvements	Park & Playground Improvements-Park Fences	120,000
Recreational Facility Improvements	Rec Trail System-Bike Trail Improvement/expansion	200,000
Recreational Facility Improvements	Rec Trail System-Olice Place Trail	85,000
Recreational Facility Improvements	Rec Trail System-Derby Downs Trail	32,500
Recreational Facility Improvements	Zoo Improvements-Wolf Exhibit	300,000
Recreational Facility Improvements	Wellness Center-Fitness Equipment	48,000
Recreational Facility Improvements	Wellness Center-Replace Grasshopper Mower	59,000
Industrial Park & Other Infrastructure	Improvements to Building-Event Center	208,000
Industrial Park & Other Infrastructure	GIS Implementation-Aerial Imagery	57,400
	CAPITAL IMPROVEMENT SALES TAX FUND TOTAL	\$ 11,111,400

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2024 (cont.)**

212 - LEASE PAYMENTS

Public Works - Street Division	Front-end Loader w/ Bckt, Grapple, Plow - \$316,000	\$56,400/7 years
Public Works - Street Division	2 Dump Trucks - \$560,000	\$99,700/7 years

214**E-911 DISPATCH CENTER**

E-911	Replace Computer & Software	28,000
	E-911 DISPATCH CENTER FUND TOTAL	\$ 28,000

226**LIBRARY FINES FUND**

Library	Replace Computer Equip & Software	10,000
	LIBRARY FINES FUND TOTAL	\$ 10,000

TOTAL SPECIAL REVENUE FUNDS **\$ 11,267,400**

ENTERPRISE FUNDS

DEPARTMENT	DESCRIPTION	2024
604	SEWER FUND	
Collection Division	Replace Meters	7,500
Collection Division	Replace Pickup w/ plow	75,000
Collection Division	Purchase Televising Trailer	278,000
Collection Division	Calvin Ind Lift Station-Apply for SRF Loan	3,000,000
Collection Division	WWTF & Sanitary Collection Improv	9,000,000
Collection System Improvements	Sewer Replacement Rehab	330,000
Wastewater Treatment Facility	Replace UV Bulbs	31,000
Wastewater Treatment Facility	WWTF & Sanitary Collection Improv	16,000,000
Laboratory	Purchase Autoclave	9,500
Laboratory	Purchase Water Distillation Unit	12,500
Laboratory	Purchase Refrigerator	750
	WASTE WATER TREATMENT PLANT FUND TOTAL	\$ 28,744,250
605	SOLID WASTE FUND	
Collection	Replace Automated Truck-Curbtender	\$ 387,000
Collection	Replace Refuse Containers	51,100
Disposal	Tier II Assessment Addition	35,000
Disposal	Replace Vehicle-Ford F250 w/ Plow	75,000
Disposal	Replace Loader	347,000
Recycling	Replace Automated Truck-Curbtender	400,000
Recycling	Compost Turner	768,450
Recycling	Replace Recycling containers	38,500
	SOLID WASTE FUND TOTAL	\$ 2,102,050
606	AIRPORT FUND	
Airport	Replace Tractor	65,000
Airport	Runway Construction	2,690,000
	AIRPORT FUND TOTAL	\$ 2,755,000
	TOTAL ENTERPRISE FUNDS	\$ 33,601,300
	TOTAL ALL FUNDS	\$ 45,326,010



GENERAL FUND

DEPARTMENT PERSONNEL AND EXPENDITURES



MAYOR & CITY COUNCIL (411.10)

Department Description: Watertown has a Council-Manager form of government. The City has a seven (7) member elected City Council that is comprised of a Mayor, Deputy Mayor, and five (5) Council Members. The Mayor is elected at-large for a four year term. The Deputy Mayor is elected by their peers on the City Council on an annual basis to act as Mayor in the absence of the Mayor. City Council is a part-time policy making and legislative body. Members are elected by Ward to four (4) year terms. The City Manager is appointed by the City Council to oversee daily operations of City departments.

Summary of Personnel

*Reduction to six alderpersons following the June 2021 Election as required by Home Rule Charter.

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Mayor	1	1	1	1	1
Administrative Assistant	.50	.50	-	-	-
Alderpersons	10	10	6	6	6
Total	11.50	11.50*	7.00	7.00	7.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	149,626	108,000	116,000	115,560	124,000
41101 Clerical & Oper Salary	10,056	-	-	-	-
41200 OASI-Employer Contributions	12,013	5,508	9,000	6,715	9,500
41300 Retirement and Pension	3,160	-	2,500	-	2,500
41400 Worker's Comp Insurance	561	23	350	234	400
41500 Group Health Insurance	12,645	190	-	183	100
TOTAL PERSONAL SERVICES	188,061	113,721	127,850	122,692	136,500
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	860	858	1,000	796	1,090
42600 Office Supplies	970	109	1,000	2,522	1,000
42618 Postage	200	218	500	300	500
42620 Other Supplies	113	82	250	269	250
42701 Travel Exp Personnel	1,178	1,119	5,000	2,453	5,000
42918 Subsc & Membership	14,005	1,260	12,500	14,487	12,500
42703 Professional Advice & Workshops	1,098	4,045	5,000	4,000	5,000
42805 Phone-Monthly Service	1,519	1,419	-	1,429	-
42900 Awards and Indemnities	15,501	15,986	16,000	15,041	16,000
42904 Special Projects	24,219	23,546	50,000	35,816	50,000
42911 Council Projects	(4,446)	35,957	15,500	15,500	15,500
42913 Disabilities Council	374	408	2,200	823	2,200
TOTAL OTHER CURRENT EXPENDITURES	55,591	85,007	108,950	93,436	109,040
TOTAL BUDGET - MAYOR & COUNCIL	243,652	198,728	236,800	216,128	245,540

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

CONTINGENCY ACCOUNT (411.50)

Department Definition: As provided by South Dakota Codified Law, 9-21-6.1, the City may include in its budget a contingency account, not to exceed five percent of the total municipal budget. No expenditure may be charged to the budget, but an appropriated amount may be transferred, by Resolution, to any other appropriation in which insufficient amounts were provided or for items that no appropriation was provided.

Summary of Personnel

No personnel are allocated to this department

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45601 Contingency Account	-	-	300,000	-	300,000
TOTAL OTHER EXPENDITURES	-	-	300,000	-	300,000
TOTAL BUDGET - CONTINGENCY ACCOUNT	-	-	300,000	-	300,000

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

CITY MANAGER (415.15)

Department Description: The City Manager is hired by and serves at the pleasure of the City Council. The City Manager serves as the Chief Executive Officer by establishing administrative policy, making administrative decisions, overseeing city staff, and implementing the directives of the City Council. Beyond the City Manager, the City Manager's Office includes an Assistant to the City Manager, Public Information Officer*, and Office Assistant*.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
City Manager	-	1	1	1	1
City Manager's Executive Asst.	-	-	.5	.5	1
Office Specialist II	-	-	-	-	1*
Public Information Officer	-	-	-	-	1*
Total	-	1.00	1.50	1.50	4.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	75,303	149,594	160,500	160,056	293,000
41101 Clerical & Oper Salary	5,518	21,459	25,000	24,628	47,000
41200 OASI-Employer Contributions	5,773	12,608	13,500	13,418	24,600
41300 Retirement and Pensions	4,849	10,240	11,500	11,088	20,500
41400 Worker's Comp Insurance	-	378	550	326	550
41500 Group Insurance	16,549	20,001	23,000	24,599	72,500
TOTAL PERSONAL SERVICES	107,992	214,280	234,050	234,116	458,150
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	467	493	500	488	600
42203 Consultant Services	-	59,006	20,000	18,629	20,000
42551 Copier Maintenance	-	-	-	-	2,200
42600 Office Supplies	1,901	2,549	1,000	1,829	1,000
42618 Postage	-	314	1,000	300	1,000
42635 Resource Material	-	2,449	5,000	3,550	5,000
42701 Travel Exp Personnel	7,546	6,125	7,500	7,124	7,500
42918 Subsc & Membership	1,976	1,512	5,000	4,363	5,000
42703 Professional Workshops	-	14,788	20,000	19,298	20,000
42805 Phone-Monthly Service	243	848	1,500	832	1,500
TOTAL OTHER CURRENT EXPENDITURES	12,133	88,084	61,500	56,414	63,800
TOTAL BUDGET -CITY MANAGER	120,125	302,364	295,550	290,530	521,950

Significant Budget and Personnel Changes

The City Manager Executive Assistant position is fully funded by the City Manager's Office, rather than splitting between departments. This budget includes the addition of one full-time Public Information Officer, and adding one Office Specialist II to the City Manager's Office.

ATTORNEY (415.20)

Department Description: The City Attorney is a contracted position to provide legal services for the City as defined under the terms of the Legal Services Agreement and Scope of Services. The City Attorney reports to the City Manager.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
City Attorney	1	1	1	1	-
Administrative Asst. (FTE)	.50	.50	.50	.50	-
Total	1.5	1.5	1.5	1.5	-

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	113,529	89,529	126,500	-	-
41101 Clerical & Oper Salary	15,574	21,459	25,000	24,628	-
41200 OASI-Employer Contributions	9,471	8,247	11,500	1,714	-
41300 Retirement and Pensions	7,744	5,950	9,200	1,487	-
41400 Worker's Comp Insurance	191	154	350	144	-
41500 Group Insurance	11,092	3,167	4,000	6,012	-
TOTAL PERSONAL SERVICES	157,601	128,506	176,550	33,985	-
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	575	544	600	598	-
42203 Consultant Services	6,923	50,911	15,000	114,000	20,000
42206 Outside Legal Services	-	-	-	-	126,000
42300 Publication & Rec Fees	30	-	200	150	200
42511 Computer Renewal/Maintenance	1,604	7,226	10,500	10,226	10,500
42600 Office Supplies	998	451	1,250	450	1,250
42618 Postage	-	75	200	150	200
42635 Resource Material	1,014	36	1,500	200	1,500
42701 Travel Exp Personnel	640	3,610	-	229	-
42918 Subsc & Membership	2,237	825	2,000	4,258	2,000
42703 Professional Workshops	2,087	1,494	5,000	2,125	-
42805 Phone-Monthly Service	1,059	1,247	2,450	902	2,450
TOTAL OTHER CURRENT EXPENDITURES	17,167	66,419	38,700	133,289	164,100
TOTAL BUDGET - ATTORNEY	174,768	194,925	215,250	167,275	164,100

Significant Budget and Personnel Changes

Attorney services are contracted with a local firm. There are no significant budget changes for the fiscal year.

HUMAN RESOURCES (415.25)

Department Description: The purpose of the Human Resources Department is to attract, develop, motivate and retain quality employees; to provide a competitive compensation program and benefit package in a cost efficient manner; to assure compliance with applicable employment policies and administration; to promote awareness of safety/wellness in the workplace; to assist in the resolution of problems when conflicts arise; and to protect the City's monetary resources through effective risk management techniques.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Human Resources Director	1	1	1	1	1
Payroll Specialist	-	-	1	-	-
HR Generalist	-	-	-	2	2
Total	1.00	1.00	2.00	3.00	3.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	96,792	93,505	100,200	100,018	114,000
41101 Clerical & Oper Salary	46,249	78,487	115,000	115,480	124,000
41102 Temporary Salaries	1,035	-	-	-	-
41109 Overtime	-	-	3,000	-	3,000
41200 OASI-Employer Contributions	10,462	12,471	16,200	15,791	18,000
41300 Retirement and Pensions	8,168	10,319	13,100	12,925	14,500
41400 Worker's Comp Insurance	249	271	700	316	350
41500 Group Insurance	20,341	24,848	26,800	26,875	28,600
41502 Group Health Insurance Premium Reimb	32,012	44,239	-	39,300	75,000
TOTAL PERSONAL SERVICES	215,308	264,140	275,000	310,704	377,450
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	784	828	880	866	950
42203 Consultant Services	11,137	7,882	30,000	12,492	30,000
42511 Computer Renewal/Maintenance	117	12,555	25,000	24,910	25,000
42600 Office Supplies	1,214	1,903	1,000	1,242	4,000
42618 Postage	895	900	900	1,300	900
42623 Computer Supplies and Software	17	18	-	-	-
42701 Travel Exp Personnel	-	1,481	2,000	1,614	2,000
42918 Subsc & Membership	238	485	250	400	250
42703 Professional Workshops	-	2,487	5,000	3,000	5,000
42805 Phone-Monthly Service	720	1,720	3,350	2,239	3,350
TOTAL OTHER CURRENT EXPENDITURES	15,122	30,259	68,380	48,064	71,450
TOTAL BUDGET - HUMAN RESOURCES DEPARTMENT	230,430	294,399	343,380	358,768	448,900

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

FINANCE DEPARTMENT (415.30)

Department Description: The City of Watertown Finance Department provides timely and accurate financial information to City leadership and the public, while practicing fiscal responsibility and accountability. Primary department functions include collection, disbursement and accounting for all City funds. The Finance Department also plays an instrumental role in the annual budgeting process, manages the annual independent financial audits, and prepares the Annual Comprehensive Financial Report (ACFR) and the Budget Book. Other Finance Department responsibilities include conducting City elections, issuing City debt, administering state and federal grants, managing the investment portfolio, issuing business and alcoholic beverage licenses, managing the many insurance policies, maintaining official records including Council proceedings, ordinances, resolutions, contracts and leases.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Chief Financial Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
City Clerk	-	-	-	1	1
Fiscal Specialist II	4	3	3	2	2
Total	6.00	5.00	5.00	5.00	5.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	172,205	184,655	251,500	250,641	277,000
41101 Clerical & Oper Salary	100,884	94,554	95,000	89,333	110,500
41102 Temporary Salaries	-	-	3,000	-	-
41109 Overtime	-	-	3,000	500	1,000
41200 OASI-Employer Contributions	19,409	19,852	26,500	24,204	29,000
41300 Retirement and Pensions	16,344	16,311	21,200	20,412	23,500
41400 Worker's Comp Insurance	434	379	1,200	531	800
41500 Group Health Insurance	47,827	43,259	65,000	53,969	57,500
41501 Retiree Health Insurance	6,301	-	-	-	-
TOTAL PERSONAL SERVICES	363,404	359,010	466,400	439,590	499,300
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	1,672	1,598	2,200	1,586	2,450
42202 Auditing & Acct Service	32,955	34,885	37,000	33,910	40,000
42203 Consultant Services	1,285	1,466	26,500	22,618	26,500
42219 Banking Services	22,871	325	30,000	31,958	30,000
42229 Election Judges	3,927	21,224	12,000	2,675	-
42300 Publication & Rec Fees	19,679	14,389	25,000	19,000	25,000
42511 Computer Renewal/Maintenance	20,254	32,734	63,000	65,004	63,000
42551 Copier Maintenance	838	-	2,000	1,690	2,000
42600 Office Supplies	5,231	4,617	8,000	7,454	8,000
42618 Postage	4,488	4,708	7,000	4,924	7,000
42634 Election Supplies	6,957	-	8,500	3,197	-
42701 Travel Exp Personnel	247	152	2,000	281	2,000
42918 Subsc & Membership	2,063	2,132	3,000	2,100	3,000
42703 Professional Workshops	-	295	5,000	-	5,000
42805 Phone-Monthly Service	3,550	3,656	4,500	3,895	4,500
TOTAL OTHER CURRENT EXPENDITURES	126,017	122,181	235,700	200,292	218,450
TOTAL BUDGET - FINANCE OFFICE	489,421	481,191	702,100	639,881	717,750

Significant Budget and Personnel Changes

Reduction of expenditures due to no City Election in 2024.

Contributions to External Organizations

CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS (419.15)

Department Description: Accounts for City funds provided to a variety of facilities, projects and organizations that are within the City of Watertown but are not a part of the City entity. External Agencies must complete an application and be vetted through the City Manager and CFO's office before a recommendation for approval is made to the City Council.

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45501 Dive Rescue	18,000	18,000	18,000	18,000	18,000
45502 Senior Activities Center	11,878	-	-	-	-
45503 Watertown Area Transit	40,500	40,500	40,500	40,500	40,500
45505 Human Service Agency	14,500	67,000	14,950	14,950	14,950
45506 Watertown Community Band	24,750	24,750	24,750	24,750	12,500
45507 Beacon Center	10,000	10,000	10,000	10,000	10,000
45508 ICAP	5,000	77,923	7,000	7,000	14,500
45509 Cookin' on Kampeska	18,000	18,000	18,000	18,000	10,000
45510 Watertown Volunteer Center	6,750	6,750	6,750	6,750	-
45511 Watertown Artwalk Inc.	5,000	-	5,000	5,000	2,500
45512 Salvation Army	-	-	3,000	-	-
45513 Codington County Historical Society	11,000	11,000	11,000	11,000	11,000
45514 Mellette Memorial Association	10,000	10,000	10,000	10,000	10,000
15515 Watertown Business Assoc.	2,000	2,000	2,000	2,000	2,000
45711 Watertown Cares, LLC	-	-	-	15,000	-
45516 Watertown Boys & Girls Club	240,000	240,000	247,000	247,000	247,000
TOTAL OTHER EXPENDITURES	417,378	525,923	417,950	429,950	392,950
TOTAL BUDGET - EXTERNAL ORGANIZATIONS	417,378	525,923	417,950	429,950	392,950

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

INFORMATION TECHNOLOGY (419.33)

Department Description: Technical resource for employees of the City along with ordering and setting up all technical equipment for the departments. The IT department responsibilities include information systems management, server and network administration, information system security, technology planning, and GOV-TV administration.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Information Technology Director	1	1	1	1	1
Computer Network Administrator	2	2	2	2	2
Associate IT Administrator	-	-	-	-	1*
Part-time Internship (FTE)	.42	.36	.60	.60	-
Total	3.42	3.36	3.60	3.60	4.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	210,024	189,474	226,000	224,955	242,000
41101 Clerical & Oper Salary	-	-	-	-	57,000
41102 Temporary Salaries	8,556	3,089	17,000	13,684	-
41200 OASI-Employer Contributions	15,802	14,096	18,000	17,540	22,000
41300 Retirement and Pensions	11,957	11,368	13,600	13,497	18,000
41400 Worker's Comp Insurance	432	324	800	272	600
41500 Group Health Insurance	34,391	29,036	35,000	34,555	57,000
TOTAL PERSONAL SERVICES	281,162	247,387	310,400	304,502	396,600
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	1,864	1,792	2,100	1,892	2,300
42203 Consultant Services	110	22,804	25,500	25,000	-
42216 Outside Contract Labor	-	-	-	-	26,000
42300 Publication & Rec. Fees	366	-	500	100	500
42501 Equip. Maintenance	594	-	3,000	1,000	3,000
42506 Repairs to Vehicles	111	-	500	200	500
42511 Computer Renewal/Maintenance	95,513	37,367	90,000	89,849	110,420
42600 Office Supplies	1,498	410	1,000	1,468	1,000
42603 Motor Fuel & Lubricants	199	257	1,000	1,224	1,000
42618 Postage	-	22	200	50	200
42701 Travel Exp Personnel	751	-	5,000	4,102	5,000
42918 Subsc & Membership	1,100	100	250	200	250
42703 Professional Workshops	-	445	3,000	2,608	3,000
42805 Phone-Monthly Service	1,972	4,019	3,100	4,376	4,300
42810 City Internet	8,526	9,223	14,800	11,831	14,800
42817 Email Service	15,399	27,270	30,000	29,183	30,600
42912 GOV-TV	3,240	-	12,000	12,000	12,000
TOTAL OTHER CURRENT EXPENDITURES	131,243	103,709	191,950	185,082	214,870
430 CAPITAL OUTLAY					
43602 Computer Equip/Software-IT	192,756	267,137	152,500	139,310	214,710
43602 Printers	-	-	11,200	11,000	5,000
43602 Cameras	-	-	13,000	13,000	9,000
TOTAL CAPITAL OUTLAY	192,756	267,137	176,700	163,310	228,710
TOTAL BUDGET - INFORMATION TECHNOLOGY	605,161	618,233	679,050	652,895	840,180

Significant Budget and Personnel Changes

Addition of one full-time Associate IT Administrator. Website development and maintenance responsibilities will be shifted to the Public Information Officer.

CITY HALL (419.41)

Department Description: The purpose of this department is to provide cleaning, general maintenance and repair of City Hall.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Janitorial/Maintenance	.60	.40	.40	.40	-
Total	.60	.40	.40	.40	.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41101 Clerical & Oper. Salary	14,400	14,899	16,000	15,561	-
41200 OASI-Employer Contributions	1,088	1,126	1,200	1,121	-
41300 Retirement and Pensions	864	894	950	864	-
41400 Worker's Comp Insurance	252	259	600	264	-
41500 Group Health Insurance	2,636	2,790	3,300	3,035	-
TOTAL PERSONAL SERVICES	19,240	19,968	22,050	20,845	-
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	17,768	14,710	18,200	16,936	19,850
42203 Consulting Services	-	-	-	-	-
42501 Equipment Maintenance	70	(70)	2,500	2,145	2,500
42502 Bldg Maintenance	27,385	17,890	20,000	18,122	20,000
42504 Maintenance of Other	-	-	2,000	1,000	2,000
42601 Cleaning Supplies	1,741	1,906	3,100	2,414	3,100
42612 Food	2,500	2,600	3,000	2,795	3,000
42617 Cleaning Service	4,314	6,873	8,000	15,600	26,000
42620 Other Supplies	1,192	1,421	5,000	1,988	5,000
42801 Natural Gas	3,351	3,933	6,000	6,104	6,000
42802 Electricity	25,596	33,278	27,000	29,798	27,000
42803 Water	1,619	1,714	2,300	1,794	2,300
42804 Sewer	1,118	1,139	1,000	994	1,000
TOTAL OTHER EXPENDITURES	86,654	85,394	98,100	99,690	117,750
TOTAL BUDGET - CITY HALL	105,894	105,362	120,150	120,536	117,750

Significant Budget and Personnel Changes

Increase in Cleaning Services due to contract with outside cleaning service.



CITY OF

WATERTOWN

SOUTH DAKOTA

PUBLIC WORKS - ENGINEERING (419.60)

Division Description: Engineering is a Division of the Public Works Department that is responsible for preparing plans and specifications for City streets, sanitary sewers, lift stations, storm sewers, detention ponds, urban systems projects, airport improvements, landfill improvements and industrial park additions. Provides technical assistance to other departments. Recommends and enforces engineering design and construction standards for subdivisions and municipal infrastructure. Supervises projects engineered by consultants, and prepares and updates street and utility maps. Performs, in conjunction with the Community Development Division, regulatory reviews of; annexations, zoning, plats, concept plans, preliminary plans, commercial site plans, and construction plans. Administer the associated permits for community development and capital construction projects, including; street cut or ROW permits, floodplain development, construction, and grading.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Public Works Director/City Engineer	1	1	1	1	-
City Engineer	-	-	-	-	1
Assistant City Engineer	1	1	1	2	1
Engineer III	-	-	1	-	-
Engineer II	-	1	-	1	1
Engineer I	1	1	1	1	1
Licensed Surveyor	-	-	1	-	-
Engineer Technician	2	2	1	2	2
Urban Planner	1	-	-	-	-
Executive Administrative Assistant	1	1	1	1	-
Part-time employees (FTE)	.10	.58	.58	.58	.30
Total	7.10	7.58	7.58	8.58	6.30

PUBLIC WORKS - ENGINEERING (419.60)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	367,440	373,987	513,500	413,917	406,500
41101 Clerical & Oper Salary	59,743	71,071	166,800	111,414	125,500
41102 Temporary Salaries	7,560	3,881	13,000	9,882	15,000
41109 Overtime Pay	715	101	1,200	193	1,200
41200 OASI-Employer Contributions	32,650	33,454	51,500	43,025	40,500
41300 Retirement & Pensions	24,583	26,590	41,000	32,000	32,000
41400 Workers Comp Insurance	1,077	924	3,500	954	1,500
41500 Group Health Insurance	47,561	43,348	91,600	64,051	78,000
TOTAL PERSONAL SERVICES	541,329	553,356	882,100	675,436	700,200
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	2,984	3,208	3,500	33,986	3,820
42203 Consultant Services	34,802	3,569	100,000	8,160	5,000
42215 Engineering Services	-	-	-	-	45,000
42300 Publications and Rec Fees	879	647	800	2,674	1,200
42501 Equip Maintenance	2,506	3,878	3,000	2,658	3,000
42511 Computer Renewal/Maintenance	7,828	15,479	22,050	20,038	23,150
42600 Office Supplies	2,676	2,878	3,500	3,424	3,500
42603 Motor Fuel and Lubricants	1,596	4,499	3,600	1,705	3,600
42604 Parts for Equipment	-	-	450	459	450
42613 Small Tools	259	113	350	165	350
42618 Postage	1,950	3,450	4,800	3,374	4,250
42701 Travel Exp Personnel	569	10,110	6,000	7,988	6,000
42918 Subsc & Membership	12,253	2,410	2,500	2,952	2,500
42703 Prof Workshops	1,065	2,639	6,500	6,217	6,500
42805 Phone-Monthly Service	4,847	5,884	-	4,715	-
TOTAL OTHER CURRENT EXPENDITURES	74,214	58,764	157,050	98,514	108,320
430 CAPITAL OUTLAY					
43800 Vehicle	-	-	60,000	51,415	-
43617 Equipment	-	29,959	-	-	40,000
43607 Data Collector	-	1,800	-	-	-
TOTAL CAPITAL OUTLAY	-	31,759	60,000	51,415	40,000
TOTAL BUDGET - PUBLIC WORKS - ENGINEERING	615,543	643,879	1,099,150	825,366	848,520

Significant Budget and Personnel Changes

Reduction in Personal Services with the implementation of a Public Works Administration budget. Assistant City Manager/Public Works Director and Executive Assistant moved to the PW Administration budget.

POLICE DEPARTMENT (421.00)

Department Description: Effectively prevent and control conduct threatening life and property, to aid and protect individual and constitutional guarantees, to identify and resolve conflicts and problems and to create and maintain security in the community.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Police Chief	1	1	1	1	1
Assistant Chief	1	1	1	1	1
Captains	3	3	3	3	3
Sergeants	5	5	5	5	6
Corporals	-	-	-	4	4
Detectives	4	4	4	4	4
Patrol Officers	23	26	26	23	22
Administrative Assistant	1	1	1	1	1
Records Clerk	1	1	1	1	1
Records Supervisor	1	1	1	1	1
Detectives' Secretary	1	1	1	1	1
Maintenance Worker	1	1	1	1	1
Part-time (FTE)	.16	.36	.70	.35	.35
Total	42.16	45.36	45.36	46.35	46.35

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

POLICE DEPARTMENT (421.00)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	469,611	491,384	526,200	569,666	560,000
41101 Clerical & Oper Salary	2,257,143	2,395,670	2,596,000	2,425,220	2,922,000
41102 Temporary Salaries	4,298	3,759	12,500	4,502	16,000
41109 Overtime Pay	70,506	128,513	80,500	147,733	90,200
41200 OASI-Employer Contributions	199,899	221,479	238,000	232,128	266,500
41300 Retirement and Pensions	212,243	234,803	251,000	242,399	280,500
41400 Worker's Comp Insurance	35,716	32,539	71,000	35,301	47,000
41500 Group Health Insurance	414,715	400,085	428,000	435,390	468,000
41501 Retiree Health Insurance	10,022	-	-	(674)	-
TOTAL PERSONAL SERVICES	3,674,153	3,908,232	4,203,200	4,091,665	4,650,200
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	35,051	38,801	41,200	40,832	44,950
42203 Consultant Services	2,973	2,545	3,000	4,086	2,500
42209 Employees Physicals	1,153	973	1,550	1,086	1,550
42210 Informant Fees	500	550	550	550	550
42219 Banking Services	-	-	-	-	500
42300 Publication and Rec Fees	1,139	60	1,550	1,000	2,000
42400 Rent-Machinery & Equip	-	-	100	-	100
42501 Equip Maintenance	79,695	41,931	40,400	50,292	40,400
42502 Building Maintenance	15,237	8,797	20,150	17,351	73,150
42506 Repairs to Vehicles	10,323	16,146	15,150	10,081	15,150
42511 Computer Renewal/Maintenance	117,491	128,654	131,500	130,548	148,500
42551 Copier Maintenance	3,376	3,626	3,050	3,752	4,450
42600 Office Supplies	12,245	10,705	10,100	9,771	10,100
42603 Motor Fuel and Lubricants	56,407	79,071	79,550	63,319	79,550
42605 Subsistence & Support	543	757	550	396	550
42607 Education & Rec Supplies	7,999	8,914	11,100	11,285	14,100
42609 ICAC Training & Supplies	-	-	-	-	15,000
42610 Clothing & Material	20,014	23,244	20,200	19,444	28,400
42612 Food	-	-	-	-	1,000
42616 Firearm Supplies	372	1,832	500	1,300	500
42618 Postage	3,047	2,605	3,050	2,015	3,050
42619 Chem, Drugs & Lab Sup	3,353	1,581	2,050	1,851	2,050
42621 Towing	170	80	400	450	400
42629 Tires	3,600	854	4,550	2,152	4,550
42633 Tactical Supplies	593	1,373	2,000	1,731	5,000
42676 Risk Management Risk Supplies	343	2,245	1,000	937	1,000
42677 Police Reserve Supplies	-	313	500	380	500
42701 Travel Exp Personnel	14,990	23,232	20,000	19,259	20,000
42918 Subsc & Membership	4,409	6,607	4,050	4,071	8,600
42703 Prof Workshops	132	1,141	800	2,225	800
42801 Gas	3,782	5,084	7,100	6,996	7,100
42802 Electric	28,148	29,255	28,800	27,569	28,800
42803 Water	1,417	1,512	1,550	1,407	1,550
42804 Sewer	328	328	700	639	700
42805 Phone-Monthly Service	31,874	50,094	50,950	49,074	50,950
42900 Awards and Indemnities	1,529	1,384	2,000	1,982	2,000
42906 Dare Program	4,189	4,318	4,350	4,300	4,350
42907 KAPP Program	327	474	500	450	500
42908 Bike Patrol	32	1,520	500	-	500
42909 K-9 Program	2,368	3,813	2,050	1,986	2,050
42919 Explorer Program	689	935	1,000	815	1,000
42927 DASH Program	9,289	14,094	10,650	9,380	10,650
TOTAL OTHER CURRENT EXPENDITURES	479,127	519,448	528,750	504,760	639,100
430 CAPITAL OUTLAY					
43500 Furniture, Fixtures & Equip.	4,620	-	-	-	-
43607 Electronic & Comm Equipment	5,725	-	-	-	-
43627 Officer Equipment/Firearms	21,999	-	-	-	8,500
43647 Patrol Equipment	8,740	27,960	-	-	-
43806 Patrol Cars	125,059	159,911	90,000	89,747	-
TOTAL CAPITAL OUTLAY	166,143	187,871	90,000	89,747	8,500
TOTAL BUDGET - POLICE DEPARTMENT	4,319,423	4,615,551	4,821,950	4,686,171	5,297,800

FIRE DEPARTMENT (422.20)

Department Description: Responsible for protection of life and property through fire suppression, fire prevention, hazardous material response and public education. The Fire Department provides protection for the City of Watertown, 9 townships around the City and two villages for a total of 350 square miles. The department also has a mutual aid response agreement with 9 area fire departments around the City.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Fire Chief (FTE)	.20	.20	.20	.20	.20
Assistant Chief (FTE)	.20	.20	.20	.20	.20
Fire Marshal (FTE)	1	1	1	1	1
Battalion Chiefs (FTE)	.60	.60	.60	.60	.60
Lieutenants (FTE)	1.20	1.20	1.20	1.20	1.20
Firefighter/Paramedics (FTE)	5.20	5.20	5.20	5.20	5.40*
Total	8.40	8.40	8.40	8.40	8.60

The personnel split between Fire Fighting and Ambulance is 20% or 8.40 FTE allocated to Fire Fighting, and 80% or 31.20 FTE allocated to Ambulance.

Significant Budget and Personnel Changes

Addition of one full-time Firefighter/Paramedic

FIRE DEPARTMENT (422.20)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	162,089	173,462	188,500	181,766	201,500
41101 Clerical & Oper Salary	404,362	405,797	466,000	436,769	509,000
41102 Temporary Salaries	18,230	-	-	-	-
41109 Overtime Pay	7,956	19,700	31,500	28,602	39,000
41200 OASI-Employer Contributions	44,502	8,196	9,500	8,935	10,500
41300 Retirement and Pensions	18,054	47,456	55,000	51,468	60,000
41400 Worker's Comp Insurance	81,844	17,053	34,500	16,543	22,000
41500 Group Health Insurance	6,834	92,138	99,200	107,815	117,000
41501 Retiree Health Insurance	-	7,858	9,000	10,280	12,000
TOTAL PERSONAL SERVICES	743,871	771,660	893,200	842,177	971,000
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	52,947	55,395	59,000	57,760	64,310
42203 Consultant Services	-	123	-	11,013	-
42208 Software	416	-	-	-	-
42209 Employee Physicals	-	207	3,150	500	3,150
42400 Rent-Machinery & Equip	1,157	1,810	1,250	707	1,250
42402 Hydrant Rental	235,543	-	-	-	-
42501 Equip Maintenance	36,869	34,775	33,700	30,675	35,000
42502 Bldg Maintenance	24,598	24,808	21,900	19,959	23,000
42511 Computer Renewal/Maintenance	15,475	16,748	22,000	21,000	27,500
42555 Siren Maintenance	1,011	4,219	4,500	3,490	5,000
42600 Office Supplies	1,869	2,862	2,800	3,314	2,800
42601 Cleaning Supplies	3,152	4,056	4,000	4,354	4,000
42603 Motor Fuel and Lubricants	12,689	21,543	23,000	20,426	23,000
42607 Education & Rec Supplies	31,640	25,752	25,750	23,424	25,750
42610 Clothing & Material	16,667	13,733	17,000	13,651	17,000
42613 Small Tools	10,357	8,228	8,225	7,500	9,000
42617 Cleaning Service	1,048	-	2,450	1,200	2,450
42618 Postage	350	813	500	350	500
42620 Other Supplies	5,385	5,976	5,400	5,301	6,000
42627 Safety Supplies	17,526	14,456	15,000	14,414	15,000
42701 Travel Exp Personnel	10,148	25,447	22,800	22,354	22,800
42918 Subsc & Membership	3,350	3,476	3,200	3,070	3,200
42801 Natural Gas	6,996	9,592	15,000	14,792	15,000
42802 Electricity	28,012	30,786	31,900	30,223	31,900
42803 Water	4,345	4,048	4,600	3,866	4,600
42804 Sewer	3,273	2,820	2,700	2,839	2,700
42805 Phone-Monthly Service	15,388	16,642	17,000	17,740	17,000
42910 Education and Outreach	9,212	6,795	5,450	4,690	5,450
TOTAL OTHER CURRENT EXPENDITURES	549,423	335,110	352,275	338,610	367,360
430 CAPITAL OUTLAY					
43600 Machinery and Equipment	65,444	74,051	-	-	-
43605 Bunker Gear	22,000	19,837	24,500	20,210	32,000
43607 Electronic & Comm. Equipment	12,254	6,743	78,500	56,651	15,000
43637 Hoses & Nozzles	5,906	2,882	5,000	4,500	5,000
43651 SCBA Equipment	-	40,657	-	-	-
43800 Vehicle	37,667	-	-	-	-
43201 Building Improvements	24,607	-	-	-	-
TOTAL CAPITAL OUTLAY	167,878	144,170	108,000	105,200	52,000
TOTAL BUDGET - FIRE DEPARTMENT	1,461,172	1,250,940	1,353,475	1,285,987	1,390,360

AMBULANCE DEPARTMENT (422.91)

Division Description: Provides 24-hour advance life support emergency medical service for the City residents and all residents in Codington County. The division provides emergency transfers from Watertown to hospitals in South Dakota, North Dakota and Minnesota.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Chief (FTE)	.80	.80	.80	.80	.80
Assistant Chief (FTE)	.80	.80	.80	.80	.80
Battalion Chief (FTE)	2.40	2.40	2.40	2.40	2.40
EMS Compliance Officer	-	-	1	1	1
Lieutenant (FTE)	4.80	4.80	4.80	4.80	4.80
Firefighter/Paramedic (FTE)	20.80	20.80	20.80	20.80	21.60
Administrative Assistant	1	1	-	-	-
Reserve Program Part-time (FTE)	1.44	1.15	.49	.95	1.05
Total	32.04	31.75	31.09	31.55	32.45

The personnel split between Fire Fighting and Ambulance is 20% or 8.40 FTE allocated to Fire Fighting, and 80% or 31.20 FTE allocated to Ambulance.

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

AMBULANCE DEPARTMENT (422.91)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision	391,497	487,516	529,000	569,821	564,500
41101 Clerical & Oper Salaries	1,616,719	1,623,189	1,809,000	1,732,074	1,978,000
41102 Temporary Salaries	34,186	36,925	36,000	34,928	40,000
41109 Overtime Pay	53,347	55,613	63,500	63,469	72,500
41200 OASI-Employer Contributions	30,644	32,941	34,500	33,321	37,000
41300 Retirement and Pensions	161,490	174,723	194,300	186,758	212,000
41400 Worker's Comp Insurance	43,850	41,047	124,000	43,632	65,000
41500 Group Health Insurance	311,699	308,263	332,500	365,021	395,000
41501 Retiree Health Insurance	34,243	38,742	42,000	49,353	46,000
TOTAL PERSONAL SERVICES	2,677,675	2,798,959	3,164,800	3,078,376	3,410,000
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	12,197	12,701	13,500	12,945	14,750
42203 Consultant Services	45,860	56,361	54,750	48,770	15,000
42209 Employee Physicals	2,876	1,428	10,000	2,500	10,000
42231 Billing Services	-	-	-	-	45,000
42400 Rent-Machinery & Equip	7	69	500	1,227	500
42501 Equip Maintenance	30,542	34,759	34,250	30,034	34,250
42511 Computer Renewal/Maintenance	5,312	4,303	5,350	7,804	5,350
42600 Office Supplies	2,098	1,334	2,500	1,097	2,500
42603 Motor Fuel & Lubricants	34,811	43,260	46,000	42,151	50,000
42607 Education & Rec Supplies	4,161	8,252	14,000	7,898	14,000
42610 Clothing & Material	10,796	6,849	11,500	11,000	11,500
42618 Postage	-	-	1,300	200	1,300
42620 Medical Supplies	46,712	39,364	49,750	48,825	49,750
42701 Travel Exp Personnel	3,644	7,377	6,600	5,608	6,600
42918 Subsc & Membership	375	3,825	3,500	2,238	3,500
42703 Professional Workshops	2,397	6,171	4,000	3,565	4,000
42805 Phone-Monthly	1,441	14,346	18,250	17,344	18,250
TOTAL OTHER CURRENT EXPENDITURES	203,229	240,399	275,750	243,206	286,250
430 CAPITAL OUTLAY					
43604 Ambulance Equipment	10,425	8,966	-	26,808	15,400
TOTAL CAPITAL OUTLAY	10,425	8,966	-	26,808	15,400
TOTAL BUDGET - AMBULANCE DEPARTMENT	2,891,329	3,048,324	3,440,550	3,348,390	3,711,650

PUBLIC WORKS ADMINISTRATION (430.10)

Department Description: The Public Works Department was reinstated in 2019 to provide for a broad range of municipal public services. It is currently comprised of six divisions; Street Maintenance, Engineering, Community Development, Solid Waste, Wastewater and Airport. Through the six divisions, the Public Works Department provides essential services to the City of Watertown, which includes engineering services for capital projects and public infrastructure, right-of-way management, stormwater management, street maintenance, snow removal, mosquito control, garbage/recycling/yard waste collection, Watertown Regional Landfill, Watertown Regional Airport, and coordinates, reviews, processes, permits, and inspects all development activities, and planning and zoning matters.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Asst. City Manager/Public Works Director	-	-	-	-	1
Executive Assistant	-	-	-	-	1
Total	-	-	-	-	2.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	-	-	-	-	170,500
41101 Clerical & Oper Salary	-	-	-	-	55,500
41109 Overtime Pay	-	-	-	-	900
41200 OASI-Employer Contributions	-	-	-	-	17,200
41300 Retirement & Pensions	-	-	-	-	13,600
41400 Workers Comp Insurance	-	-	-	-	600
41500 Group Health Insurance	-	-	-	-	17,000
TOTAL PERSONAL SERVICES	-	-	-	-	275,300
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	-	-	-	-	1,000
42203 Consulting Services	-	-	-	-	5,000
42501 Equip Maintenance	-	-	-	-	500
42600 Office Supplies	-	-	-	-	500
42603 Motor Fuel and Lubricants	-	-	-	-	1,000
42604 Parts for Equipment	-	-	-	-	500
42618 Postage	-	-	-	-	1,400
42635 Resource Materials 42701	-	-	-	-	2,500
Travel Exp Personnel	-	-	-	-	6,500
42918 Subsc & Membership	-	-	-	-	4,950
42703 Prof Workshops	-	-	-	-	3,500
42805 Phone-Monthly Service	-	-	-	-	960
TOTAL OTHER CURRENT EXPENDITURES	-	-	-	-	28,310
TOTAL BUDGET - PUBLIC WORKS ADMINISTRATION	-	-	-	-	303,610

Significant Budget and Personnel Changes

Public Works Administration Budget implemented in 2024.



PUBLIC WORKS - STREET DIVISION (431.20)

Department Description: Provide street system maintenance and repair and includes all activities related to highways and streets.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Street Superintendent	1	1	1	1	1
Street Foreman	1	1	1	1	1
Street Maintenance Workers	11	11	11	12	12
Sign & Signal Technician	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Part-time employee (FTE)	.83	1.96	1.59	1.59	1.92
Total	15.83	16.96	16.59	17.59	17.92

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

PUBLIC WORKS - STREET DIVISION (431.20)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	142,489	151,500	163,000	164,952	174,500
41101 Clerical & Oper Salary	577,427	617,780	723,500	671,247	783,000
41102 Temporary Salaries	19,946	23,670	56,000	27,936	68,500
41109 Overtime Pay	11,441	16,279	25,300	25,761	27,500
41200 OASI-Employer Contributions	53,836	61,361	71,500	73,064	77,000
41300 Retirement and Pensions	44,044	49,155	53,300	60,100	57,500
41400 Worker's Comp Insurance	15,840	16,099	43,000	19,210	18,500
41500 Group Health Insurance	144,568	135,022	163,000	157,608	193,000
41501 Retiree Health Insurance	6,904	7,311	8,500	8,031	10,000
TOTAL PERSONAL SERVICES	1,016,495	1,078,177	1,307,100	1,207,910	1,409,500
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	39,290	39,605	39,500	38,572	43,100
42203 Consultant Services	-	35	-	139	-
42216 Outside Contract Labor	-	-	-	-	45,000
42220 Drug/Alcohol Testing	1,661	1,331	1,700	1,413	1,700
42300 Publication & Rec Fees	554	460	1,550	1,547	1,600
42400 Rent-Machinery & Equip	19,127	26,436	37,800	35,522	37,800
42404 Other Rentals	38,837	28,066	37,800	43,993	45,000
42638 Construction Materials	165,709	200,606	190,000	186,226	200,000
42501 Equip Maintenance	25,708	49,452	43,600	42,192	-
42502 Bldg Maintenance	6,549	11,510	10,100	9,583	10,100
42509 Seal Coating/Crack Sealing	700	(6,044)	-	-	-
42519 Signal Light Maintenance	1,401	34,287	16,400	14,948	18,000
42639 Deicing Sand	-	-	-	17,547	-
42551 Copier Maintenance	-	-	-	-	2,200
42600 Office Supplies	2,167	1,275	2,550	1,711	2,550
42601 Cleaning Supplies	1,117	1,325	1,400	2,118	3,000
42603 Motor Fuel and Lubricants	40,272	58,829	49,000	37,238	92,500
42604 Parts for Equipment	33,468	32,186	38,200	35,299	40,000
42610 Clothing & Material	3,509	2,669	4,000	2,894	8,000
42612 Food	537	507	550	453	1,000
42613 Small Tools	8,189	6,083	7,500	6,048	10,000
42625 Traffic Control Materials	47,514	51,199	54,000	52,936	60,000
42701 Travel Exp Personnel	3,854	3,113	5,000	9,462	15,000
42801 Natural Gas	5,669	7,002	9,100	10,368	10,000
42802 Electric	5,641	6,307	10,300	8,461	10,300
42803 Water	3,297	3,195	2,500	2,013	2,500
42804 Sewer	985	986	1,200	1,066	1,200
42805 Phone-Monthly Service	4,364	5,287	10,200	5,569	10,200
TOTAL OTHER CURRENT EXPENDITURES	460,119	565,707	573,950	567,317	670,750
430 CAPITAL OUTLAY					
43600 Machinery & Equipment	-	96,280	32,000	31,381	-
43643 Tractor w/Side Mower	60,243	-	-	-	-
43645 Trailers	10,675	8,150	-	-	-
43804 Pickup	36,444	-	-	89,116	-
43823 Skid Steer w/Attachments	49,993	15,950	-	-	-
53928 Digital Sign	-	-	-	15,199	-
TOTAL CAPITAL OUTLAY	157,355	120,380	32,000	135,696	-
TOTAL BUDGET - PUBLIC WORKS - STREET DIVISION	1,633,969	1,764,264	1,913,050	1,910,923	2,080,250

PUBLIC WORKS – STREET DIVISION-SNOW REMOVAL (431.25)

Function Description: Provide snow removal and sanding for icy streets. The snow removal budget is based on 10-12 snow events per season.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Part-time employee (FTE)	.30	.59	.43	.43	.57
Total	.30	.59	.43	.43	.57

❖ Department personnel are Street Division personnel and budgeted part-time personnel.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41102 Temporary Salaries	1,520	1,426	16,800	2,845	21,000
41109 Overtime Pay	22,651	32,712	59,000	107,354	77,500
41200 OASI-Employer Contributions	116	109	6,000	291	7,600
41300 Retirement and Pensions	-	-	3,500	-	5,000
41400 Worker's Comp Insurance	1,080	258	2,800	46	4,000
TOTAL PERSONAL SERVICES	25,367	34,505	88,100	110,536	115,100
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	722	721	800	747	900
42216 Outside Contract Labor	-	-	-	-	155,000
42400 Rent-Machinery & Equip	85,135	126,822	252,500	179,348	20,000
42501 Equip Maintenance	19,184	46,878	40,000	35,232	40,000
42639 Deicing Sand	30,256	16,459	30,300	25,000	30,300
42603 Motor Fuel and Lubricants	37,590	79,679	54,000	100,657	92,500
42604 Parts for Equipment	28,044	64,320	50,000	73,191	65,000
42619 Chem, Drug & Lab Sup	36,192	48,764	50,000	45,129	100,000
TOTAL OTHER CURRENT EXPENDITURES	237,123	383,643	477,600	459,303	503,700
430 CAPITAL OUTLAY					
43603 Snow Removal Equipment	19,875	194,288	-	-	-
43812 Dump Trucks	-	343,294	-	333,721	-
TOTAL CAPITAL OUTLAY	19,875	537,582	-	333,721	-
BUDGET TOTAL - PUBLIC WORKS - SNOW REMOVAL DIVISION	282,365	955,730	565,700	903,560	618,800

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



CITY OF
WATERTOWN
SOUTH DAKOTA

STREET LIGHTING/FIRE PROTECTION COST (431.60)

Department Description: The Street Lighting appropriation is charged with expenditures for lighting of all streets, highways and parking lots within the City as well as lights at Bramble Park, the Stadium and skating rinks. The goal is to provide adequate lighting on streets and highways of the City to provide safety for the citizens of the City. The Hydrant rental fee and street lighting is billed by the Municipal Utilities Department.

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
420 OTHER CURRENT EXPENDITURES					
42800 Utilities	556,353	799,952	820,000	831,286	870,000
TOTAL OTHER CURRENT EXPENDITURES	556,353	799,952	820,000	831,286	870,000
TOTAL BUDGET - STREET LIGHTING	556,353	799,952	820,000	831,286	870,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

WATER RESOURCES (432.54)

Department Description: Provide technical and operational assistance, human and financial resources, and administration of contractual services in support of urban water quality improvements and monitoring; flood protection, control and forecasting; drainage infrastructure inventory, evaluation and master planning; and operational requirements associated with state-permitted water control structures.

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	477	591	600	582	670
42225 Water Monitoring	103	263	600	543	600
42669 Flood Supplies & Materials	-		-	73,061	-
42905 USGS Gaging Stations	23,670	23,910	30,000	24,000	30,000
42910 Education and Outreach	24,218	20,634	26,000	16,059	26,000
TOTAL OTHER CURRENT EXPENDITURES	48,468	45,398	57,200	114,246	57,270
TOTAL BUDGET - WATER RESOURCES	48,468	45,398	57,200	114,246	57,270

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

CEMETERY (437.00)

Function Description: Assist the general public with lot locations, deed transactions, and cemetery lot sales and keeping all cemetery records current. The Cemetery was formed when the City of Watertown purchased 40 acres from the Winona and St. Peter Railroad. Additional adjacent land has been purchased throughout the years.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Manager	1	1	1	1	1
Groundskeeper	1	1	1	1	1
Part-time employee (FTE)	1.37	1.80	1.20	2.70	2.70
Total	3.37	3.80	3.20	4.70	4.70

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

CEMETERY (437.00)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	63,975	64,473	68,000	68,022	72,000
41101 Clerical & Oper Salary	52,301	53,927	57,000	56,485	60,100
41102 Temporary Salaries	36,453	41,216	72,000	27,719	65,000
41109 Overtime Pay	150	-	-	-	-
41200 OASI-Employer Contributions	11,077	11,563	14,500	60,303	14,500
41300 Retirement and Pensions	6,977	7,104	7,500	7,526	8,000
41400 Worker's Comp Insurance	2,835	2,362	6,200	2,545	3,500
41500 Group Health Insurance	22,866	24,184	27,000	26,820	28,500
TOTAL PERSONAL SERVICES	196,634	204,829	252,200	249,419	251,600
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	3,038	2,993	3,250	3,187	3,550
42300 Publication & Rec Fees	1,590	1,500	1,275	1,430	1,600
42501 Equip Maintenance	645	2,830	2,550	2,252	3,000
42502 Bldg Maintenance	6,534	3,701	715	635	3,500
42600 Office Supplies	212	124	255	477	250
42601 Cleaning Supplies	10	35	5	-	100
42603 Motor Fuel & Lubricants	8,825	8,916	8,000	7,554	9,000
42604 Parts For Equipment	6,538	2,520	3,000	3,427	4,000
42610 Clothing & Materials	-	-	-	-	700
42613 Small Tools	420	752	510	436	750
42615 Ag & Hort Supplies	1,003	5,171	9,180	2,069	6,500
42618 Postage	30	50	5	25	100
42620 Other Supplies	90	782	10	195	600
42801 Natural Gas	1,787	2,011	50	2,442	2,300
42802 Electricity	1,603	2,439	35	2,554	2,500
42803 Water	1,332	1,424	20	1,558	1,500
42804 Sewer	328	328	5	289	350
42805 Phone-Monthly Service	847	925	15	762	950
42806 Phone-Long Distance	18	25	-	-	-
42808 Propane	227	4,687	30	4,015	5,500
TOTAL OTHER CURRENT EXPENDITURES	35,077	41,213	28,910	33,306	46,750
430 CAPITAL OUTLAY					
43601 Mower	24,015	12,945	16,800	14,413	-
43659 Weed Trimmers	-	-	1,000	837	-
43682 Monument Foundation Strips	9,000	11,726	12,500	-	12,500
TOTAL CAPITAL OUTLAY	33,015	24,671	30,300	15,250	12,500
450 OTHER EXPENDITURES					
45201 Reclaim Cemetery Lots	1,860	3,112	-	-	-
45300 Refunds & Reimbursements	-	1,716	-	-	-
TOTAL OTHER EXPENDITURES	1,860	4,828	-	-	-
TOTAL BUDGET - CEMETERY	266,586	275,541	311,410	297,975	310,850

MOSQUITO CONTROL (441.32)

Function Description: Provide activities, supplies and programs to control the mosquito population and help protect the public from the West Nile virus carried by these insects. The department will educate the public about the importance of personal protection and their responsibility to minimize their exposure and how to limit mosquito breeding areas.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Part-time employee (FTE)	.21	.48	.48	.45	.45

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41102 Temporary Salaries	5,234	-	11,700	8,146	16,000
41109 Overtime Pay	681	2,596	4,000	500	-
41200 OASI-Employer Contributions	401	-	1,200	487	1,250
41400 Worker's Comp Insurance	-	-	600	-	600
TOTAL PERSONAL SERVICES	6,316	2,596	17,500	9,133	17,850
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	284	324	350	319	390
42637 Mosquito Control Supplies	96,134	95,932	103,000	101,863	103,000
TOTAL OTHER CURRENT EXPENDITURES	96,418	96,256	103,350	102,182	103,390
430 CAPITAL OUTLAY					
43636 ULV Mosquito Sprayer	-	15,389	-	-	-
TOTAL CAPITAL OUTLAY	-	15,389	-	-	-
TOTAL BUDGET - MOSQUITO CONTROL	102,734	114,241	120,850	111,315	121,240

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

ANIMAL CONTROL/CODE ENFORCEMENT (441.43)

Function Description: Animal Control and Code Enforcement functions are provided by the Police Department through the Community Engagement Division. They provide for continual animal control activities, programs, and the enforcement of City Ordinances relating to animal control, nuisance properties, junk vehicles and parking. Provide animal advocacy and responsible pet ownership by maintaining a positive and professional relationship with the community and the Glacial Lakes Humane Society.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Animal Control Officer	1	1	1	1	1
Code Enforcement Officer	-	-	-	1	1
Total	1.00	1.00	1.00	2.00	2.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41101 Clerical & Oper Salary	52,540	82,347	109,000	109,092	117,000
41109 Overtime Pay	-	-	1,800	200	1,800
41200 OASI-Employer Contributions	3,963	6,062	8,100	7,959	9,000
41300 Retirement and Pensions	3,152	4,941	6,700	6,569	7,200
41400 Worker's Comp Insurance	484	479	2,000	1,464	2,000
41500 Group Health Insurance	6,767	14,683	20,500	20,335	22,000
TOTAL PERSONAL SERVICES	66,906	108,512	148,100	145,619	159,000
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	789	1,789	1,700	1,674	1,860
42203 Consultant Services	32,000	32,000	40,000	40,000	-
42216 Outside Contract Labor	-	-	-	40,000	40,000
42204 Nuisance Abatement Costs	-	-	2,000	1,000	2,000
42501 Equip Maintenance	1,021	6,916	8,100	5,909	8,100
42600 Office Supplies	-	243	600	324	600
42603 Motor Fuel and Lubricants	3,490	5,924	7,100	5,917	7,100
42607 Education & Rec Supplies	410	-	450	200	450
42610 Clothing and Materials	463	680	1,100	871	1,100
42612 Food	-	-	-	-	500
42619 Chem, Drug & Lab Sup	-	-	300	229	300
42620 Other Supplies	260	1,038	800	1,055	800
42701 Travel Expense Personnel	-	33	2,100	1,338	2,100
42805 Phone-Monthly Service	640	1,433	2,000	-	2,000
TOTAL OTHER CURRENT EXPENDITURES	39,073	50,056	66,250	98,515	66,910
430 CAPITAL OUTLAY					
43801 Vehicle	-	58,295	-	-	-
TOTAL CAPITAL OUTLAY	-	58,295	-	-	-
TOTAL BUDGET - ANIMAL CONTROL/CODE ENFORCEMENT	105,979	216,863	214,350	244,134	225,910

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

FORESTRY (452.40)

Function Description: Provide care of established city trees, maintain a tree planting program for city parks, boulevards and city owned property, and assist the public with tree and shrub problems.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent of Parks and Forestry (FTE)	.50	.50	.50	.50	.50
Forestry Grounds Maintenance Supervisor	-	-	1	1	1
Forestry Technician I	1	1	2	3	3
Forestry Technician II	1	1	-	-	-
Part-time employee (FTE)	.25	.87	.98	.80	.80
Total	2.75	3.37	4.48	5.30	5.30

- ❖ The Superintendent position is split equally between Forestry (General Fund) and Park Systems (Park & Recreation Fund)

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

FORESTRY (452.40)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	67,149	88,413	111,200	110,597	119,000
41101 Clerical & Oper Salary	58,071	79,810	137,500	126,613	148,000
41102 Temporary Salaries	4,961	18,581	22,200	17,848	22,000
41109 Overtime Pay	-	1,079	1,000	622	1,200
41200 OASI-Employer Contributions	9,247	13,634	19,500	18,408	22,000
41300 Retirement and Pensions	7,509	10,035	15,200	13,812	16,000
41400 Worker's Comp Insurance	8,458	12,516	42,500	19,038	25,000
41500 Group Health Insurance	37,999	34,088	59,200	39,941	43,500
TOTAL PERSONAL SERVICES	193,394	258,156	408,300	346,879	396,700
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	2,669	6,137	3,250	5,974	6,500
42203 Consultant Services	27,250	23,727	25,500	22,938	-
42216 Outside Contract Labor	-	-	-	-	26,000
42400 Rent-Machinery & Equip	-	-	3,100	2,000	3,000
42500 Construction Materials	-	-	100	50	100
42501 Equip Maintenance	13,236	18,120	2,000	10,874	20,000
42504 Maintenance of Other	1,597	1,804	1,050	1,154	1,500
42600 Office Supplies	-	50	150	232	200
42603 Motor Fuel and Lubricants	5,323	14,677	4,000	8,760	11,000
42610 Clothing & Material	-	-	-	-	1,400
42613 Small Tools	96	2,829	400	300	3,500
42615 Ag & Hort Supplies	69	29	1,050	621	750
42627 Safety Supplies	226	3,357	10	2,091	2,000
42701 Travel Exp Personnel	68	820	450	533	800
42918 Subsc & Membership	620	1,623	800	855	800
42801 Natural Gas	98	157	200	205	200
42802 Electricity	592	756	550	458	750
42803 Water	85	202	100	66	250
42804 Sewer	124	239	100	152	250
42805 Phone-Monthly Service	260	1,480	1,350	1,910	1,500
TOTAL OTHER CURRENT EXPENDITURES	52,313	76,007	44,160	59,174	80,500
430 CAPITAL OUTLAY					
43301 Trees	-	63,800	-	-	15,000
43600 Machinery & Equipment	-	304,687	10,000	49,318	-
43602 Computer Equip/Software	-	-	9,000	9,000	-
43643 Tractor/Loader	8,476	-	-	-	-
43804 Pickup	-	-	50,000	49,000	-
43646 Chain Saw /Chipper	82,794	-	-	-	2,500
43812 Dump Truck	-	99,637	-	-	-
43831 Bucket Truck	48,017	-	-	-	-
TOTAL CAPITAL OUTLAY	139,287	468,124	69,000	107,318	17,500
TOTAL BUDGET - FORESTRY	384,994	802,287	521,460	513,370	494,700

LIBRARY (455.00)

Department Description: The Library provides City residents with information resources and library services. The Watertown Regional Library is governed by a six-member board (one of whom is a city council liaison) appointed by the Mayor with the approval of the City Council.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
City Librarian	1	1	1	1	1
Assistant City Librarian	1	1	1	1	1
Cataloging Library Specialist	1	1	1	1	1
Children's Library Specialist	1	1	1	1	1
Young Adult Library Specialist	1	1	1	1	1
Circulation Library Specialist	1	1	1	1	1
Office Specialist II	1	1	1	1	1
Special Services Librarian	1	1	1	1	1
Maintenance Worker I	1	1	1	1	1
Part-time employee (FTE)	2.36	3.80	3.29	3.29	3.00
Total	11.36	12.80	12.29	12.29	12.00

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

LIBRARY (455.00)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	142,058	100,653	158,200	125,407	165,500
41101 Clerical & Oper Salary	342,341	354,534	376,200	379,652	400,500
41102 Temporary Salaries	63,430	75,903	88,000	66,262	97,500
41200 OASI-Employer Contributions	39,289	38,268	45,100	40,857	48,300
41300 Retirement and Pensions	30,277	28,684	32,100	31,454	34,000
41400 Worker's Comp Insurance	1,776	1,608	3,200	1,359	1,800
41500 Group Health Insurance	98,403	97,501	125,500	119,021	133,500
TOTAL PERSONAL SERVICES	717,574	697,151	828,300	764,013	881,100
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	15,097	15,064	16,500	15,885	18,000
42107 Temp-Not Subject to Worker's Comp	933	576	-	588	-
42203 Consultant Services	-	625	-	-	-
42214 ILS Maintenance	16,923	-	-	-	-
42217 Advertising	-	-	-	-	4,000
42300 Publication & Rec Fees	-	160	4,000	283	200
42501 Equip Maintenance	9,539	7,209	8,200	7,662	8,200
42502 Bldg Maintenance	2,797	8,067	19,000	9,155	10,000
42504 Maintenance of Others	2,317	2,017	2,500	2,247	2,500
42511 Computer Renewal/Maintenance	8,750	41,047	45,000	44,051	50,000
42551 Copier Maintenance	-	-	-	-	1,700
42600 Office Supplies	6,315	6,601	9,000	7,520	9,000
42601 Cleaning Supplies	5,764	6,155	7,000	6,420	7,000
42603 Motor Fuel And Lubricants	80	130	200	91	200
42618 Postage	3,008	3,506	3,200	3,792	6,400
42627 Safety Supplies	56	221	350	371	350
42630 Circulation Supplies	7,124	8,753	10,000	9,611	13,000
42683 Electronic Subscriptions	26,334	37,670	35,000	34,149	37,000
42701 Travel Exp Personnel	5,826	9,158	9,000	8,733	9,000
42918 Subsc & Membership	3,014	1,963	2,500	1,975	2,500
42707 Patron Subscriptions	8,800	9,578	10,500	10,071	10,500
42708 Ebooks	42,653	44,819	45,000	44,323	45,000
42801 Natural Gas	8,169	8,687	10,000	9,181	14,000
42802 Electricity	27,182	25,903	30,000	28,302	30,000
42803 Water	3,621	2,382	3,500	2,648	3,500
42804 Sewer	476	565	600	588	650
42805 Phone-Monthly Service	4,260	7,110	5,480	6,846	7,200
42813 Internet Service Provider	718	659	1,000	840	800
TOTAL OTHER CURRENT EXPENDITURES	209,756	248,625	277,530	255,332	290,700
430 CAPITAL OUTLAY					
43400 Library Books & Off Ref	50,504	74,662	80,000	79,412	82,400
43201 Improvements to Buildings	27,800	-	-	-	-
43500 Furniture, Fixtures & Furnishing	-	15,610	-	-	300
43600 Machinery & Equipment	14,070	4,571	-	-	-
TOTAL CAPITAL OUTLAY	92,374	94,843	80,000	79,412	82,700
TOTAL BUDGET - LIBRARY	1,019,704	1,040,619	1,185,830	1,098,757	1,254,500

PUBLIC WORKS - COMMUNITY DEVELOPMENT (465.12)

Division Description: The Community Development Division of Public Works is responsible for building services, long-range land use and planning, administration of the zoning and subdivision ordinance, and economic development opportunities. The Community Development Division also oversees the Board of Adjustment and Plan Commission.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Community Development Manager	1	1	1	1	1
Building Official	-	-	-	1	1
City Planner	-	-	1	1	1
Code Enforcement Officer	1	1	1	-	-
Building Inspector	1	1	1	1	1
Building Services Specialist	1	1	1	-	-
Permit Technician	1	1	1	1	1
Part-time employee (FTE)	.07	.07	.00	.00	.00
Total	5.01	5.07	6.00	5.00	5.00

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

PUBLIC WORKS - COMMUNITY DEVELOPMENT (465.12)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	136,302	170,908	167,000	217,739	171,000
41101 Clerical & Oper Salary	189,876	91,180	162,000	51,168	173,500
41102 Temporary Salaries	872	11,086	-	38,733	-
41109 Overtime Costs	116	-	900	-	900
41200 OASI-Employer Contributions	23,778	20,062	24,300	23,042	25,300
41300 Retirement and Pensions	19,577	15,618	20,000	18,998	21,000
41400 Worker's Comp Insurance	1,295	1,410	2,000	631	1,500
41500 Group Health Insurance	50,263	36,214	70,000	51,194	54,500
TOTAL PERSONAL SERVICES	422,079	346,478	446,200	401,505	447,700
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	2,384	1,941	2,700	2,592	2,950
42203 Consultant Services	6,718	28,879	26,200	27,368	40,000
42204 Nuisance Abatement Costs	418	-	2,500	-	2,500
42219 Banking Services	-	-	-	-	1,000
42300 Publication and Recording Fees	5,309	4,232	5,850	5,015	5,000
42501 Equip Maintenance	880	2,603	3,200	2,330	3,200
42511 Computer Renewal/Maintenance	1,808	35,591	38,000	38,608	38,000
42600 Office Supplies	2,319	2,794	2,800	2,264	2,800
42602 Motor Supplies	18	564	1,250	560	1,250
42603 Motor Fuel and Lubricants	2,578	2,818	3,750	3,646	3,750
42618 Postage	1,400	900	3,250	1,924	500
42635 Resource Materials	311	-	2,050	500	2,050
42701 Travel Exp Personnel	1,085	966	5,450	5,456	6,500
42918 Subsc & Membership	1,539	12,080	12,650	12,332	3,000
42703 Professional Workshops	432	10,735	4,500	3,895	4,500
42805 Phone-Monthly Service	3,570	3,888	5,700	3,758	5,700
42910 Education & Outreach	1,148	552	1,800	1,000	1,800
42915 Planning Commission Expenses	767	31	1,000	272	1,500
TOTAL OTHER CURRENT EXPENDITURES	32,684	108,574	122,650	111,519	126,000
TOTAL BUDGET - PUBLIC WORKS - COMMUNITY DEVELOPMENT	454,763	455,052	568,850	513,024	573,700

TRANSFERS OUT TO OTHER FUNDS (493.00)

Department Description: Account for contribution/subsidies made by the General Fund to other funds/departments.

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
490 MISCELLANEOUS					
49311 Trans out - Park & Rec	1,800,000	2,200,000	2,450,000	2,450,000	2,000,000
49312 Trans out - Airport	-	-	-	-	500,000
49313 Trans out - Upper Big Sioux River	50,000	50,000	-	-	-
49320 Trans out - E911	75,000	75,000	75,000	75,000	75,000
TOTAL MISCELLANEOUS	1,925,000	2,325,000	2,525,000	2,525,000	2,575,000
TOTAL BUDGET - OPERATING TRANSFERS	1,925,000	2,325,000	2,525,000	2,525,000	2,575,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.



CITY OF

WATERTOWN

SOUTH DAKOTA

SPECIAL REVENUE FUNDS

DEPARTMENT PERSONNEL AND EXPENDITURES



SUPERVISION (451.21)

Function Description: Directs and coordinates operations in the Department's eleven sub-activities as follows: Recreation Programs, Golf Course, Family Aquatics Center, Softball/Baseball Complex, Auditorium/Fieldhouse, Zoo, Ice Arena, Forestry, Cemetery, Parks System and City Park & Camping.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Parks, Recreation & Forestry Director	1	1	1	1	1
Assistant Director	1	-	-	-	-
Maintenance Supervisor	-	-	-	.75	.75
Executive Assistant	-	-	-	1	1
Office Manager	1	1	1	-	-
Secretary/Receptionist	1	1	1	-	-
Part-time employment (FTE)	.00	.00	.00	.00	.25
Total	4.00	3.00	3.00	2.75	3.00

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	94,341	128,259	164,200	160,980	174,000
41101 Clerical & Oper Salary	96,538	95,130	49,500	52,169	56,000
41102 Temporary Salaries	-	-	-	-	16,500
41200 OASI-Employer Contributions	14,394	15,450	16,000	15,715	18,200
41300 Retirement and Pensions	11,453	9,893	13,000	12,793	14,000
41400 Worker's Comp Insurance	159	303	1,000	206	500
41500 Group Health Insurance	20,596	17,623	26,500	25,515	32,000
TOTAL PERSONAL SERVICES	237,481	266,658	270,200	267,379	311,200
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	1,892	1,633	1,800	1,743	1,980
42203 Consultant Services	1,628	1,998	3,300	2,125	3,500
42217 Advertising	-	-	-	-	3,500
42219 Banking Services	19,560	22,002	20,000	23,508	22,000
42300 Publication & Rec Fees	185	2,594	20,000	2,536	1,500
42504 Maintenance of Others	467	729	200	422	700
42511 Computer Renewal/Maintenance	17,063	17,062	18,700	18,000	18,000
42551 Copier Maintenance	-	-	-	-	1,700
42600 Office Supplies	1,985	1,993	2,250	1,999	4,000
42618 Postage	700	625	800	916	800
42701 Travel Exp Personnel	180	-	750	826	800
42918 Subsc & Membership	500	20	500	430	500
42805 Phone-Monthly Service	-	680	-	860	700
TOTAL OTHER CURRENT EXPENDITURES	44,160	49,336	68,300	53,366	59,680
TOTAL BUDGET - SUPERVISION	281,641	315,994	338,500	320,744	370,880

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



CITY OF
WATERTOWN
SOUTH DAKOTA

RECREATION (451.23)

Division Description: Provide the opportunity for community members to participate in all types of recreational activities both indoors and outdoors, youth or adult, structured or open play during their leisure time year round.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Recreation Superintendent	1	1	1	1	1
Facilities Operations Supervisor	-	.25	.25	1	-
Recreation Program Coordinator	1	1	1	1	2
Recreation Program Specialist	1	1	1	1	-
Facilities Maintenance Supervisor	-	-	-	-	.13
Facilities Maintenance Technician	-	-	-	-	1
Custodian	-	-	-	-	1
Part-time employment (FTE)	1.65	4.33	4.33	8.80	8.80
Total	4.65	7.58	7.58	12.80	13.93

Significant Budget and Personnel Changes

Recreation Programs and Auditorium/Fieldhouse divisions have been combined for the 2024 Budget.

RECREATION (451.23)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	169,621	162,638	230,000	209,318	228,300
41101 Clerical & Oper Salary	116,221	133,028	143,000	110,376	-
41102 Temporary Salaries	51,269	55,391	127,000	108,440	198,500
41109 Overtime	152	568	1,300	175	-
41200 OASI-Employer Contributions	24,899	26,283	37,500	32,845	31,700
41300 Retirement and Pensions	16,938	17,773	23,000	18,881	20,500
41400 Worker's Comp Insurance	2,731	3,045	7,600	3,432	4,000
41500 Group Insurance	53,666	48,113	67,000	51,930	56,000
41600 Unemployment Benefits	(112)	-	-	-	-
TOTAL PERSONAL SERVICES	435,385	446,839	636,400	535,396	539,000
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	15,784	15,825	16,950	16,621	18,480
42200 Expert and Consultant Services	170	84	1,050	1,111	-
42217 Advertising	-	-	-	-	12,500
42300 Publication & Rec Fees	7,493	11,199	8,700	8,877	-
42500 Construction Materials	143	956	1,000	785	1,500
42501 Equip Maintenance	3,418	2,025	4,050	3,008	4,000
42502 Bldg Maintenance	3,780	6,430	7,100	7,407	7,100
42504 Maintenance of Other	495	707	750	1,008	1,200
42600 Office Supplies	-	-	-	-	1,000
42601 Cleaning Supplies	10,015	11,829	12,000	12,451	13,000
42607 Education & Rec Supplies	27,526	27,646	28,000	27,000	26,000
42608 Jr.Baseball & Rec Supplies	11,021	10,160	11,000	10,319	11,000
42613 Small Tools	232	504	550	360	500
42701 Travel Exp Personnel	798	778	760	1,205	2,000
42918 Subsc & Membership	140	695	1,050	1,029	1,000
42801 Gas	11,556	13,676	20,900	19,566	20,000
42802 Electricity	10,954	11,486	13,000	12,403	13,000
42803 Water	1,910	1,808	3,150	1,866	2,500
42804 Sewer	1,145	1,029	2,050	1,958	1,500
42805 Phone-Monthly Service	5,974	7,516	8,850	7,544	8,800
TOTAL OTHER CURRENT EXPENDITURES	112,554	124,353	140,910	134,519	145,080
430 CAPITAL OUTLAY					
43201 Improvements to Buildings	-	-	-	-	5,500
43500 Furniture, Fixtures, & Furnishings	-	-	-	-	5,000
43600 Machinery & Equipment	-	-	5,000	5,000	-
43656 Baseball/Softball Equipment	2,000	1,797	5,000	5,000	2,500
43691 Recreation Equipment	150	-	-	-	5,000
43697 Hockey/Lacrosse Equipment	2,550	1,473	5,000	5,000	1,500
43969 Disc Golf	-	8,488	-	-	-
TOTAL CAPITAL OUTLAY	4,700	11,758	15,000	15,000	19,500
450 OTHER EXPENDITURES					
45300 Refunds & Reimbursements	500	-	-	150	-
TOTAL OTHER EXPENDITURES	500	-	-	150	-
TOTAL BUDGET - RECREATION	553,139	582,950	792,310	685,065	703,580

GOLF COURSE (451.25)

Division Description: Offers the opportunity to participate in the game of golf at whatever level is desired at a reasonable cost.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Golf Operations Manager	1	1	1	1	1
Maintenance Superintendent	-	-	-	1	1
Turf Specialist	1	1	1	1	1
Mechanic	1	1	1	1	1
Part-time/Seasonal employee (FTE)	3.64	4.01	4.01	8.5	6.45
Total	6.64	7.01	7.01	12.50	10.45

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

Park & Recreation – Golf Course

GOLF COURSE (451.25)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	78,646	118,379	164,500	149,360	172,000
41101 Clerical & Oper Salary	109,586	62,929	105,000	77,274	100,000
41102 Temporary Salaries	70,935	175,728	242,600	161,963	200,000
41109 Overtime Pay	6,526	29,239	6,900	3,884	10,000
41200 OASI-Employer Contributions	17,345	27,850	38,500	32,767	36,200
41300 Retirement and Pensions	10,394	10,890	16,800	13,908	17,000
41400 Worker's Comp Insurance	3,931	3,709	11,500	5,932	7,000
41500 Group Insurance	39,404	37,702	50,000	44,761	41,500
41600 Unemployment Benefits	-	4,194	-	-	-
TOTAL PERSONAL SERVICES	336,767	470,620	635,800	489,848	583,700
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	9,490	10,775	11,500	11,153	12,540
42203 Consultant Services	92,083	975	5,000	2,515	5,000
42217 Advertising	-	-	-	-	1,500
42219 Banking Services	9,359	12,052	-	12,146	13,000
42300 Publication & Recording Fees	1,098	738	1,500	1,100	-
42400 Rent-Machinery & Equip	43,843	44,912	57,500	45,747	60,000
42500 Construction Materials	779	1,185	2,500	1,000	2,500
42501 Equip Maintenance	32,949	32,799	32,000	31,683	37,000
42504 Maintenance of Other	3,477	1,808	-	619	1,500
42506 Repair to Vehicles	54	1,750	-	-	-
42511 Computer Renewal/Maintenance	-	-	-	4,567	4,000
42514 Repair to Clubhouse	1,060	4,253	5,000	10,115	5,000
42515 Repair-Maintenance Shop	395	185	-	866	500
42516 Repair-Cart Storage Bldg	-	65	550	(169)	1,000
42521 Repair-Irrigation Equipment	4,162	11,443	10,000	38,647	20,000
42600 Office Supplies	257	1,319	1,800	943	1,800
42603 Motor Fuel and Lubricants	31,022	38,527	30,000	29,837	40,500
42613 Small Tools	92	3,946	2,500	2,121	3,000
42615 Ag & Hort Supplies	14,974	36,848	40,000	33,256	40,000
42617 Cleaning Service	3,712	3,576	6,300	4,368	5,000
42619 Chem, Drug & Lab Sup	39,745	22,719	50,000	35,648	50,000
42622 Golf Supplies	6,688	15,305	10,000	8,600	10,000
42627 Safety Supplies	99	204	600	408	600
42631 Merchandise for Resale	-	112,819	85,000	83,228	115,000
42701 Travel Exp Personnel	665	684	10,000	1,253	5,000
42918 Subsc & Membership	4,873	5,674	3,000	2,597	5,800
42801 Gas	1,313	2,437	2,500	2,574	2,700
42802 Electricity	19,842	18,443	20,500	20,068	20,500
42803 Water	1,015	1,089	1,050	843	1,100
42804 Sewer	1,248	1,284	1,020	1,955	1,500
42805 Phone-Monthly	3,126	3,488	3,200	3,344	3,500
42900 Awards & Indemnities	-	-	-	2,500	-
TOTAL OTHER CURRENT EXPENDITURES	327,420	391,302	393,020	393,529	469,540
430 CAPITAL OUTLAY					
43600 Machinery & Equipment	120,240	14,180	49,700	44,980	10,000
43601 Mowers	-	75,216	-	-	15,000
43653 Aerator	-	-	6,400	6,000	-
43818 Range Ball Picker	-	4,915	-	-	-
43900 Improvements Other than Bldgs.	-	-	16,000	14,796	-
TOTAL CAPITAL OUTLAY	120,240	94,311	72,100	65,776	25,000
450 OTHER EXPENDITURES					
45300 Refunds and Reimbursements	315	3,428	-	4,179	-
TOTAL OTHER EXPENDITURES	315	3,428	-	4,179	-
BUDGET TOTAL - GOLF COURSE	784,742	959,661	1,100,920	953,332	1,078,240

FAMILY AQUATIC CENTER (451.26)

Sub-Division Description: Provide the opportunity for youth and adults to learn to swim or enjoy recreational swimming and other water play as individuals or families.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
P&R Maintenance Supervisor	-	-	-	.13	.13
Part-time employee (FTE)	-	8.86	8.86	9.00	6.48
Total	-	8.86	8.86	9.13	6.61

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	6,038	7,579	8,500	8,103	9,300
41102 Temporary Salaries	148,615	154,683	212,800	165,089	213,500
41109 Overtime Pay	3,444	7,794	6,500	5,441	7,000
41200 OASI-Employer Contributions	12,094	13,012	17,500	17,624	17,000
41300 Retirement and Pensions	361	455	1,000	493	1,000
41400 Worker's Comp Insurance	(187)	1,619	4,500	2,799	8,000
41500 Group Insurance	683	1,232	1,000	1,575	2,700
TOTAL PERSONAL SERVICES	171,048	186,374	251,800	201,124	258,500
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	10,147	11,820	12,600	12,399	13,740
42501 Equip Maintenance	12,659	7,330	7,200	5,431	7,500
42502 Bldg Maintenance	1,203	7,138	3,000	4,295	7,500
42504 Maintenance of Other	1,524	1,700	2,050	1,776	2,000
42600 Office Supplies	917	1,831	1,750	2,348	2,500
42607 Ed, Recreation & Safety Supplies	5,513	7,820	8,000	9,608	-
42619 Chem, Drug & Lab Sup	25,566	24,890	27,325	28,134	29,000
42627 Safety Supplies	-	-	-	-	8,500
42631 Merchandise for Resale	29,449	30,522	30,000	28,304	32,000
42703 Prof Workshops	445	-	-	-	-
42801 Gas	20,323	22,084	23,950	23,150	24,000
42802 Electricity	19,204	17,127	21,900	18,378	22,000
42803 Water	24,400	25,103	17,850	24,921	25,000
42804 Sewer	472	526	510	90	600
42805 Phone-Monthly	1,326	1,383	1,450	1,281	1,400
TOTAL OTHER CURRENT EXPENDITURES	153,148	159,274	157,585	160,115	175,740
430 CAPITAL OUTLAY					
43500 Furniture, Fixtures & Furnishings	-	1,919	-	-	-
43600 Machinery & Equipment	-	-	36,000	35,103	2,500
43607 Electronic & Comm Equipment	-	-	8,800	8,000	-
43900 Improvements Other than Bldgs.	3,868	-	-	1,050	-
TOTAL CAPITAL OUTLAY	3,868	1,919	44,800	44,153	2,500
450 OTHER EXPENDITURES					
45300 Refunds and Reimbursements	51	6	-	-	-
TOTAL OTHER EXPENDITURES	51	6	-	-	-
TOTAL BUDGET - FAMILY AQUATIC CENTER	328,115	347,573	454,185	405,393	436,740

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



ZOO (451.34)

Division Description: Provide the opportunity for all ages to view and enjoy over 800 animals in naturalistic exhibits. Provide educational opportunities for all age groups as well as special events.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Zoo Superintendent	1	1	1	1	1
Zoo Curator	1	1	1	1	1
Visitor's Service/Office Manager	1	1	1	-	-
Office Specialist II	-	-	-	1	1
Facilities Maintenance Technician II	1	1	1	1	1
Zookeeper I	6	7	7	7	7
Zoo Educator	1	1	1	1	1
Part-time employee (FTE)	6.11	8.68	9.44	8.60	7.82
Total	17.11	20.68	21.44	20.60	19.82

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

ZOO (451.34)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	219,180	246,688	244,000	231,527	249,000
41101 Clerical & Oper Salary	425,386	458,337	496,000	500,929	530,000
41102 Temporary Salaries	153,409	167,993	209,100	181,685	209,000
41109 Overtime Pay	13,394	13,071	13,800	11,597	14,000
41200 OASI-Employer Contributions	60,087	63,470	72,000	66,744	74,500
41300 Retirement and Pensions	41,637	44,056	50,000	47,284	47,500
41400 Worker's Comp Insurance	11,567	11,210	25,000	12,625	18,000
41500 Group Health Insurance	92,324	106,106	118,000	117,893	130,800
TOTAL PERSONAL SERVICES	1,016,984	1,110,931	1,227,900	1,170,285	1,272,800
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	17,308	20,104	20,750	20,260	22,620
42205 Medical Services	425	-	1,850	1,200	500
42217 Advertising	-	-	-	-	4,000
42219 Banking Services	6,295	-	-	-	-
42300 Publication & Recording Fees	-	1,348	4,650	1,725	-
42500 Construction Materials	90	-	-	-	-
42501 Equip Maintenance	18,434	24,217	28,000	27,658	28,000
42502 Bldg Maintenance	6,233	12,220	17,250	14,421	17,000
42504 Maintenance of Other	9,808	6,168	8,200	8,053	8,000
42506 Repair to Vehicles	2,019	1,530	3,100	897	3,000
42600 Office Supplies	1,383	3,050	1,375	1,289	3,000
42601 Cleaning Supplies	6,025	6,031	5,700	5,456	6,500
42603 Motor Fuel and Lubricants	3,893	5,246	5,750	5,195	5,750
42607 Ed & Rec Supplies	2,045	2,407	2,550	2,421	2,500
42610 Clothing & Material	563	805	810	668	900
42613 Small Tools	65	-	400	200	400
42614 Livestock and Poultry	66,206	95,802	100,000	97,373	105,000
42615 Ag & Hort Supplies	3,878	4,069	4,600	4,425	4,500
42619 Chem, Drug & Lab Sup	14,651	13,736	16,000	21,248	20,000
42627 Safety Supplies	1,932	469	750	271	750
42631 Merchandise Avail for Resale	49,840	54,824	49,000	44,974	55,000
42700 Transportation	3,262	1,093	2,000	823	2,000
42701 Travel Exp Personnel	230	1,768	2,500	1,992	2,500
42918 Subsc & Membership	9,261	10,680	9,650	9,331	10,500
42801 Gas	4,077	6,599	7,240	10,456	7,000
42802 Electricity	35,223	34,704	39,200	38,108	37,000
42803 Water	25,678	19,625	22,600	20,499	22,500
42804 Sewer	2,101	2,325	2,770	2,461	2,500
42805 Phone-Monthly	5,150	4,438	4,850	5,423	4,800
TOTAL OTHER CURRENT EXPENDITURES	296,075	333,258	361,545	346,827	376,220
430 CAPITAL OUTLAY					
43201 Improvement to Buildings	-	-	-	-	21,000
43300 Zoo Animals	600	1,333	3,000	2,259	-
43684 Vehicles	-	-	35,000	31,030	-
TOTAL CAPITAL OUTLAY	600	1,333	38,000	33,290	21,000
450 OTHER EXPENDITURES					
45300 Refunds and Reimbursements	-	-	-	267	-
TOTAL OTHER EXPENDITURES	-	-	-	267	-
TOTAL BUDGET - ZOO	1,313,659	1,445,522	1,627,445	1,550,669	1,670,020

ICE ARENA/EXPO BUILDING (451.35)

Division Description: Allow for the uninterrupted skating season (November-March) for hockey games and practice, Lions Club Ice Show and practice, and open figure skating and lessons. Concrete floor non-ice season uses will be promoted for better multi-use of the facility.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Ice Arena Manager	-	-	-	1	1
Facilities Maintenance Technician II	-	-	-	-	1
Park Maintenance Supervisor	.50	.50	.50	.50	.50
Part-time employee (FTE)	.18	.24	.24	.35	2.47
Total	.68	.74	.74	1.85	4.97

❖ Full-Time Park Maintenance Supervisor is split equally between Ice Arena and Parks System.

Significant Budget and Personnel Changes

Facilities Maintenance Technician II was added in October of 2023.

ICE ARENA/EXPO BUILDING (451.35)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	31,101	44,255	124,000	123,594	133,000
41101 Clerical & Oper Salaries	-	-	-	-	50,500
41102 Temporary Salaries	4,029	6,423	19,000	-	65,000
41109 Overtime Pay	-	-	-	-	2,000
41200 OASI-Employer Contributions	2,568	3,713	10,300	9,128	18,200
41300 Retirement & Pensions	1,768	2,556	7,500	7,353	11,200
41400 Worker's Comp Insurance	639	525	1,800	743	2,000
41500 Group Health Insurance	5,125	7,266	25,500	17,547	39,500
TOTAL PERSONAL SERVICES	45,230	64,738	188,100	158,365	321,400
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	4,984	5,187	5,900	5,778	14,000
42203 Consultant Service	3,998	4,313	4,400	7,996	5,000
42217 Advertising	-	-	-	-	2,500
42219 Banking Services	-	-	-	-	3,500
42501 Equip Maintenance	11,206	17,052	18,200	10,462	7,500
42502 Bldg Maintenance	2,903	2,031	5,600	3,850	12,000
42504 Maintenance of Other	314	283	1,100	826	7,500
42551 Copier Maintenance	-	-	-	-	1,700
42600 Office Supplies	-	-	350	100	1,000
42601 Cleaning Supplies	51	251	850	768	9,000
42603 Motor Fuels & Lubricants	28	-	-	-	1,750
42610 Clothing & Material	-	-	-	-	700
42631 Merchandise Avail for Resale	-	-	-	-	30,000
42701 Travel Exp Personnel	-	26	-	1,270	500
42918 Subsc & Membership	170	590	390	261	1,250
42801 Gas	3,904	4,102	15,000	14,156	55,000
42802 Electricity	13,441	13,972	20,000	20,326	110,000
42803 Water	1,136	1,261	2,500	2,891	20,000
42804 Sewer	980	1,005	1,200	1,728	1,500
42805 Phone-Monthly	358	567	500	774	1,800
42808 Propane	-	-	3,000	-	750
TOTAL OTHER CURRENT EXPENDITURES	43,473	50,640	78,990	71,185	286,950
TOTAL BUDGET - ICE ARENA	88,703	115,378	267,090	229,551	608,350

PARKS SYSTEM (451.42)

Division Description: The Park Systems division is responsible for the care and management of 37 park and sport complex related sites along with 28.5 miles of trail and its related corridors. The total area of the land managed is 852 acres of which 461.3 acres is considered developed.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent of Parks & Forestry	.50	.50	.50	.50	.50
Park Maintenance Supervisor	.50	.50	.50	.50	.50
Park Maintenance Worker II	4	4	5	5	5
Part-time employee (FTE)	3.35	4.85	4.85	3.70	4.56
Total	7.85	9.35	10.35	9.20	10.56

- ❖ The Superintendent position is split equally between Forestry (General Fund) and Parks System (Park & Recreation Fund).
- ❖ Full-Time Park Maintenance Supervisor is split equally between Ice Arena and Parks System.

Significant Budget and Personnel Changes

Parks Systems, Baseball/Softball Complex and City Park divisions have been combined for the 2024 Budget.

Park & Recreation – Parks System

PARKS SYSTEM (451.42)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	66,410	72,888	78,500	112,166	155,600
41101 Clerical & Oper Salary	156,812	211,733	242,500	213,952	248,000
41102 Temporary Salaries	108,071	87,526	129,100	114,315	133,000
41109 Overtime Pay	1,639	5,302	8,600	5,173	6,500
41200 OASI-Employer Contributions	25,023	28,414	34,300	29,846	40,300
41300 Retirement and Pensions	13,580	17,417	20,200	20,062	24,800
41400 Worker's Comp Insurance	5,752	5,520	12,900	6,082	10,000
41500 Group Health Insurance	34,822	45,115	51,300	59,387	82,800
TOTAL PERSONAL SERVICES	412,109	473,915	577,400	560,983	701,000
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	23,011	23,931	25,100	24,521	27,360
42203 Consultant Service	-	12,242	25,000	13,250	-
42216 Outside Contract Labor	-	-	-	-	25,000
42219 Banking Services	6,267	4,708	5,700	5,827	6,500
42400 Rent-Machinery & Equip	1,300	1,588	2,600	1,700	2,500
42402 Hydrant Rental	1,350	1,650	1,550	900	1,700
42638 Construction Materials	1,351	1,422	3,800	1,397	4,250
42501 Equip Maintenance	25,513	29,396	30,700	30,868	33,000
42502 Bldg Maintenance	6,893	5,780	6,100	5,510	7,000
42504 Maintenance of Other	16,470	19,875	20,350	19,261	22,500
42505 Trail/Sidewalk Maintenance	12,590	13,401	13,350	1,500	13,000
42506 Repairs to Vehicle	7,378	9,186	8,600	7,356	9,500
42507 Repairs to Shop	712	938	1,150	1,000	1,300
42508 Repairs to Park Shelters	116	2,391	2,000	1,875	2,300
42510 Repairs-Comfort Stations	1,385	1,627	1,250	1,125	1,500
42511 Computer Renewal/Maintenance	-	3,183	3,000	3,202	3,200
42517 Repairs to Ball fields	5,628	2,229	6,700	6,089	6,500
42518 Repairs to Courts	125	1,732	5,050	2,967	5,000
42521 Irrigation Repairs	8,519	4,274	9,200	6,772	9,750
42522 Repairs to Derby Downs	1,718	2,955	2,000	1,000	2,000
42526 Repairs to Playground	2,152	3,894	7,100	5,370	4,300
42530 Maintenance - Shooting Range	4,455	3,487	6,000	4,603	6,000
42600 Office Supplies	1,453	695	1,550	1,016	1,300
42601 Cleaning Supplies	5	15	550	589	600
42603 Motor Fuel and Lubricants	29,795	44,237	29,200	26,130	40,500
42628 Electrical Supplies	1,849	2,470	2,000	1,781	2,300
42610 Clothing & Material	-	-	-	-	2,800
42613 Small Tools	971	2,066	4,600	4,314	3,100
42615 Ag & Hort Supplies	21,260	20,677	44,150	33,784	40,800
42617 Cleaning Service	11,834	12,360	9,750	11,505	13,500
42619 Chem, Drug & Lab Sup	(590)	2,893	2,550	1,860	3,500
42627 Safety Supplies	203	756	11,800	677	11,900
42701 Travel Exp Personnel	28	1,015	400	411	1,000
42918 Subcr & Memberships	1,091	2,151	1,250	1,350	2,400
42801 Gas	1,156	1,770	2,300	1,909	2,300
42802 Electricity	33,652	33,947	45,900	40,336	42,500
42803 Water (Utilities-Bramble Park)	64,837	52,005	46,950	55,054	69,200
42804 Sewer (Utilities-Shop)	7,448	8,188	4,700	4,796	8,200
42805 Phone (Utilities-Foundation Fields)	1,469	3,949	4,450	4,305	4,000
42807 Derby Downs	3,810	5,335	5,000	5,010	5,500
TOTAL OTHER CURRENT EXPENDITURES	307,204	344,418	403,400	340,918	449,560
430 CAPITAL OUTLAY					
43201 Improvements to Buildings	5,725	5,725	-	-	-
43500 Furniture, Fixtures & Furnishings	-	-	2,200	2,125	-
43501 Picnic Tables	-	-	20,000	19,780	-
43600 Machinery & Equipment	14,735	8,763	11,800	10,919	-
43601 Mower/Attachments	40,049	161,300	5,000	4,550	4,000
43603 Snow Blower/Plow	-	-	12,000	12,000	-
43621 Scoreboards/Controllers	37,938	-	11,750	11,500	-
43645 Trailer	-	-	10,000	9,000	-
43804 Pickup	-	30,000	50,000	36,807	-
43820 Utility Vehicle	12,272	-	-	-	-
43900 Improv. Other than Buildings	19,300	10,500	25,000	-	26,000
TOTAL CAPITAL OUTLAY	124,294	210,563	147,750	106,681	30,000
450 OTHER EXPENDITURES					
45300 Refunds & Reimbursements	215	130	-	-	-
TOTAL OTHER EXPENDITURES	215	130	-	-	-
TOTAL BUDGET - PARKS SYSTEM	843,822	1,029,026	1,128,550	1,008,583	1,180,560

BBB (BED, BOARD & BOOZE) SALES TAX (490.00)

Department Description: The purpose of this fund is to account for the revenues and expenditures of the 1% sales tax on lodging, alcoholic beverage, prepared food and admissions. Pursuant to South Dakota Codified Laws (SDCL) 10-52 and 10-52A the use of the revenue is restricted for land acquisition, architectural fees, construction costs, payment for civic center, auditorium or athletic facility buildings, including the maintenance, staffing and operations of such facilities and the promotion and advertising of the City.

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
490.10 GENERAL GOVERNMENT					
420 OTHER CURRENT EXPENDITURES					
42501 Equipment Maintenance	66,161	44,184	100,000	105,569	100,000
42801 Gas	23,290	25,829	27,000	30,301	30,000
42802 Electric	59,956	55,202	65,000	66,039	65,000
42803 Water	9,596	6,545	13,150	8,197	10,000
42804 Sewer	8,242	5,182	8,500	6,177	7,500
42805 Phone - Monthly Service	1,883	1,884	3,200	1,942	2,500
TOTAL GENERAL GOVERNMENT	169,128	138,826	216,850	218,225	215,000
490.11 GENERAL GOVERNMENT ADVERTISING					
450 OTHER EXPENDITURES					
43435 City Promotion/Rebranding	-	-	25,000	-	-
45608 CVB, Inc	295,000	350,000	350,000	350,000	350,000
45631 4th of July - City	10,000	8,000	10,000	40,700	40,000
45632 Signs - Billboards	8,850	5,000	-	-	-
45642 Decorations	-	26,589	-	-	-
45643 City Advertising	16,150	15,000	-	-	-
45644 Chamber of Commerce Advertising	35,000	35,000	90,000	90,000	90,000
45651 Flower Project	4,847	7,467	-	6,401	7,000
TOTAL GENERAL GOVERNMENT ADVERTISING	369,847	447,056	475,000	487,101	487,000
490 MISCELLANEOUS					
49311 Trans out-Park & Rec	250,000	300,000	500,000	500,000	600,000
TOTAL GENERAL GOVERNMENT OTHER	250,000	300,000	500,000	500,000	600,000
TOTAL BUDGET - SPECIAL 1% SALES TAX FUND	788,975	885,882	1,191,850	1,205,325	1,302,000

Significant Budget and Personnel Changes

General Government includes equipment maintenance and Utilities budgets for the Event Center.



CITY OF
WATERTOWN
SOUTH DAKOTA

PRAIRIE LAKES WELLNESS CENTER (451.22)

Division Description: Provide programs and facilities in the areas of recreation, culture, and health enhancement to meet the needs of all age groups and to provide the opportunity for growth to individuals (social, physical & mental).

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Wellness Center Director	1	-	-	1	1
Park & Recreation Supervisor	-	.75	.75	-	-
Facilities Operations Supervisor	-	.75	.75	-	-
Recreation Programs Coordinator	-	2	2	2	2
Fitness/Programs Director	1	-	-	-	-
Aquatics/Programs Director	1	-	-	-	-
Office Specialist II	-	-	-	2	2
Office Manager	1	1	1	-	-
Receptionist	1	1	1	-	-
Facilities Maintenance Tech I	1	1	1	1	1
Custodian	-	1	1	1	1
Part-time employee (FTE)	12.71	19.35	16.45	17.30	17.30
Total	19.71	26.85	23.95	24.30	24.30

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

PRAIRIE LAKES WELLNESS CENTER (451.22)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	198,660	265,018	233,000	232,407	250,000
41101 Clerical & Oper Salary	181,937	152,190	170,100	168,920	184,500
41102 Temporary Salaries	387,673	413,484	457,600	441,668	479,000
41109 Overtime Pay	-	882	-	1,421	-
41200 OASI-Employer Contributions	52,965	62,694	67,500	66,305	70,000
41300 Retirement and Pensions	24,295	29,716	28,200	28,733	27,600
41400 Worker's Comp Insurance	7,196	7,124	15,000	8,771	9,500
41500 Group Health Insurance	72,371	96,260	99,000	81,878	86,000
41501 Retiree Health Insurance	7,529	658	-	-	-
41600 Unemployment Benefits	72	-	-	-	-
TOTAL PERSONAL SERVICES	932,698	1,028,026	1,070,400	1,030,103	1,106,600
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	49,968	51,724	55,000	53,976	59,950
42203 Consultant Services	-	909	2,000	1,533	2,000
42217 Advertising	-	-	-	-	21,000
42219 Banking Services	8,046	13,075	7,200	11,780	13,000
42300 Publication & Rec Fees	17,267	13,175	23,975	15,803	-
42501 Equip Maintenance	19,444	15,324	30,600	20,739	30,000
42502 Bldg Maintenance	45,731	68,750	47,800	45,827	50,000
42511 Computer Renewal/Maintenance	17,063	17,062	19,000	17,600	18,000
42600 Office Supplies	5,228	6,367	6,100	5,692	6,100
42601 Cleaning Supplies	34,568	38,976	31,200	31,103	39,000
42606 Center Expense	326	-	-	-	-
42607 Education & Rec Supplies	30,062	57,449	51,000	50,348	51,000
42618 Postage	1,700	2,197	2,050	2,550	2,100
42619 Chem, Drug & Lab Sup	25,230	36,873	30,000	29,367	38,000
42620 Other Supplies	199	749	9,300	1,431	2,600
42631 Merchandise Available for Resale	4,987	3,815	6,100	6,206	5,000
42701 Travel Exp Personnel	211	3,821	1,500	1,136	2,400
42918 Subcr & Memberships	9,873	15,280	12,000	12,032	12,000
42801 Gas	38,577	44,273	51,100	49,756	52,000
42802 Electric	147,288	134,608	196,850	160,629	155,000
42803 Water	11,283	9,957	13,000	12,600	13,000
42804 Sewer	8,911	7,435	8,160	7,853	9,000
42805 Phone-Monthly	7,285	9,404	8,500	9,942	9,750
TOTAL OTHER CURRENT EXPENDITURES	483,247	551,223	612,435	547,903	590,900
430 CAPITAL OUTLAY					
43201 Improvements to Building	12,822	-	-	-	20,000
43500 Furniture, Fixtures & Furnishings	-	-	25,200	25,000	-
43600 Machinery & Equipment	34,658	33,575	43,500	47,460	-
TOTAL CAPITAL OUTLAY	47,480	33,575	68,700	72,460	20,000
450 OTHER EXPENDITURES					
45300 Refunds & Reimbursements	2,209	2,091	-	480	-
TOTAL OTHER EXPENDITURES	2,209	2,091	-	480	-
TOTAL BUDGET-PRAIRIE LAKES WELLNESS CENTER	1,465,634	1,614,915	1,751,535	1,650,947	1,717,500

CASUALTY RESERVE FUND (495.00)

Department Description: The purpose of this fund is to provide for replacement and repair of City property as a result of any uninsured casualty loss.

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
470 CAUSALITY RESERVE					
47000 Replace/Repair Property	-	-	15,000	-	15,000
TOTAL CAUSALITY	-	-	15,000	-	15,000
TOTAL BUDGET - CASUALTY RESERVE FUND	-	-	15,000	-	15,000

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



CITY OF
WATERTOWN
SOUTH DAKOTA

CAPITAL IMPROVEMENT FUND (212)

Description: Provide an appropriation for the sales tax which, by ordinance, is restricted for acquisition of land and other land rights, capital improvements, capital equipment purchases, the funding of ambulances and medical emergency response vehicles, the transfer to the special 911 fund authorized by SDCL §34-45-12, the purchasing of fire fighting vehicles and equipment, debt retirement and costs related to the study of or planning for potential capital improvements as determined by the City Council. The City Council, by resolution during the budget appropriation process, may authorize a one-time annual transfer from the Capital Improvement Fund to the General Fund to provide additional needed revenue for the Municipality of Watertown.

Summary of Personnel

No personnel are allocated to this department

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
430 CAPITAL OUTLAY					
420.84 PUBLIC SAFETY IMPROVEMENTS					
43213 Training Center - Fire	-	-	65,000	-	15,000
TOTAL PUBLIC SAFETY IMPROVEMENTS	-	-	65,000	-	15,000
430 CAPITAL OUTLAY					
420.85 PUBLIC SAFETY EQUIPMENT/VEHICLES					
43800 Public Safety - Police Vehicles	-	-	-	-	157,000
43800 Public Safety - Fire Vehicles	-	-	-	-	98,000
43805 Ambulance	-	-	328,000	95,998	-
43813 Public Safety - Fire Truck	1,044	-	-	-	800,000
TOTAL PUBLIC SAFETY IMPROVEMENTS	1,044	-	328,000	95,998	1,055,000
430 CAPITAL OUTLAY					
430.15 PUBLIC WORKS EQUIPMENT/VEHICLES					
43800 Public Works-Street Vehicles	-	-	-	-	142,000
43600 Public Works - Machinery & Equip	-	-	-	-	36,000
43600 Cemetery - Machinery & Equip.	-	-	-	-	60,000
TOTAL PUBLIC WORKS EQUIPMENT/VEHICLES	-	-	-	-	238,000
431.80 STREET SYSTEM IMPROVEMENTS					
42509 Seal Coating/Crack Sealing	-	-	450,000	381,488	450,000
43100 Land	80,067	533,393	-	136,740	-
43436 Pavement Analysis/Pavement Mgmt Program	110,858	9,568	-	-	-
43662 Annual Bridge Inspections	896	2,229	10,000	542	10,000
43700 Street Improvements (Mill & Overlay)	-	1,884,060	2,000,000	2,525,000	3,000,000
43912 Downtown Alley/Parking Lot Project	104,000	557	160,000	67,624	200,000
43940 3rd Ave NW Street Project	312,514	3,873,683	-	178,524	-
43919 Neighborhood Street Improvements	-	1,141,001	1,500,000	1,733,231	2,500,000
43938 Pavement Rehabilitation/Patch	91,975	194,034	200,000	-	500,000
43946 Parking Lot Rehabilitation	91,020	96,842	-	-	75,000
43964 Misc. Concrete (ADA, Sidewalk, Curb & Gutter)	162,194	146,266	125,000	18,016	200,000
43971 Traffic Signal Improvement	14,290	-	-	-	30,000
43982 26th St. Improvements	100,000	-	-	-	-
43729 RailRoad Crossing & Other Improvements	-	-	-	-	20,000
43922 14th Ave Bridge - Design & Const	-	-	-	-	14,000
TOTAL STREET SYSTEM IMPROVEMENTS	1,067,814	8,027,899	4,445,000	5,041,165	6,999,000

CAPITAL IMPROVEMENT FUND (212)**Budget Summary (continued)**

432.80 STORM SEWER & FLOOD CONTROL PROJECTS					
43100 Land	-	446	-	-	-
43908 Box Culverts - 23rd St	34,962	-	-	-	-
43916 Miscellaneous Storm Sewer Projects	-	35,093	-	-	-
43986 Willow Creek Drainage	-	-	150,000	-	150,000
43965 Flood Control Project	-	-	1,800,000	450,000	-
43966 UBSR Flood Control Project Engineering	-	201,321	-	-	-
43902 Miscellaneous Drainage Improvements	9,185	-	150,000	140,168	-
43925 Sump Pump Collection Systems	-	-	-	-	-
43983 State DOT Projects - City Portion	-	-	250,300	-	-
43957 Eastwoods Drainage Improvements	(6,623)	-	-	-	-
TOTAL STORM SEWER & FLOOD CONTROL PROJ.	37,524	236,860	2,350,300	590,168	150,000
430 CAPITAL OUTLAY					
441.15 HEALTH & WELFARE EQUIPMENT/VEHICLES					
43800 Animal Control/Code Enforcement - Vehicles	-	-	-	-	48,000
TOTAL PUBLIC WORKS EQUIPMENT/VEHICLES	-	-	-	-	48,000
430 CAPITAL OUTLAY					
451.10 PARKS & RECREATION EQUIPMENT/VEHICLES					
43600 Parks - Machinery & Equip.	-	-	-	-	219,000
43600 Forestry - Machinery & Equip.	-	-	-	-	100,000
43600 Golf Course - Machinery & Equip.	-	-	-	-	192,000
TOTAL PUBLIC SAFETY IMPROVEMENTS	-	-	-	-	511,000
451.82 RECREATIONAL FACILITY IMPROVEMENTS					
43215 Fieldhouse Improvements	4,040	-	32,000	30,500	17,000
43301 Trees/Removal/Grates	18,982	10,646	30,000	18,747	-
43705 Walkway/Roadway/Parking Lot	80,133	15,000	-	-	25,000
43900 Other Improvements/Auditorium	10,561	19,706	-	-	-
43924 Koch Complex Improvements	4,519	9,190	50,000	-	70,000
43930 Cemetery Improvements	51,442	-	-	-	100,000
43947 Campground Improvements	362,061	116,264	-	17,691	35,000
43948 Park & Playground Improvements	296,116	2,342,279	-	388,685	215,000
43962 Recreational Trail System /Improv.	181,092	124,494	1,400,000	27,661	317,500
43951 Pickleball Courts	-	-	-	-	450,000
43976 Basketball Courts	-	-	-	84,800	-
43981 Parks Master Plan & Implementation	-	2,750	700,000	-	-
43991 Golf Course Projects	401,373	-	100,000	-	-
43990 Golf Course Clubhouse Improvements	-	-	-	-	40,000
43992 Aquatic Center Improvements	-	-	-	-	33,500
43993 Zoo Improvements	965,501	2,136	26,000	44,099	300,000
43995 Soccer Complex Improvements	-	-	-	4,545	-
43999 Wellness Center Improvements	-	12,652	-	34,500	48,000
43950 Sports Field Fences	-	-	-	-	120,000
43800 Wellness Center Vehicles	-	-	-	-	59,000
TOTAL RECREATIONAL FACILITY IMPROVEMENTS	2,375,820	2,655,117	2,338,000	651,229	1,830,000

CAPITAL IMPROVEMENT FUND (212)**Budget Summary (continued)**

465.83 INDUSTR. PARK & OTHER INFRASTRUCTURE					
43201 Improvements to Building	204,650	26,316	245,000	245,629	208,000
43970 GIS Implementation/Mapping	50,642	50,642	57,400	50,540	57,400
43989 Phosphorus Removal Study	37,500	-	-	-	-
TOTAL INFRASTRUCTURE	292,792	76,958	302,400	296,169	265,400
TOTAL CAPITAL OUTLAY	3,774,994	10,996,834	9,828,700	6,674,729	11,111,400
470.00 DEBT SERVICE PAYMENTS					
44100 Principal	2,063,266	2,994,755	3,078,120	3,078,017	3,540,160
44101 Interest	927,762	1,525,311	2,282,350	2,282,393	2,124,600
44103 Fiscal Agent Charges	2,400	3,060	6,000	5,600	6,000
TOTAL DEBT REDUCTION	2,993,428	4,523,126	5,366,470	5,366,010	5,670,760
490 MISCELLANEOUS					
49300 Transfer Out - To Airport	5,000,000	-	-	-	-
49301 Transfer Out - TIF #11 Fund	-	-	-	-	141,500
49320 Transfer Out - To E-911 Fund	300,000	300,000	300,000	300,000	350,000
TOTAL MISCELLANEOUS	5,300,000	300,000	300,000	300,000	491,500
TOTAL BUDGET - CAPITAL IMPR. SALES TAX	12,068,422	15,819,960	15,495,170	12,340,739	17,273,660

Significant Budget and Personnel Changes

Ordinance 16.0107 was updated by the City Council in 2023 to allow for the purchase of all equipment over \$25,000 to be budgeted from the Capital Improvement Fund.



CITY OF
WATERTOWN
SOUTH DAKOTA

E-911 FUND (421.51)

Division Description: E-911 services are provided to the City of Watertown and the Counties of Codington, Hamlin, Day, Deuel, Clark and Grant, and the visiting public to our service area. The department provides radio services and links to all public safety agencies providing emergency services.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Communications Manager	-	-	1	1	1
Communication Officers	11	12	12	13	13
Part-time Communication Officers (FTE)	1.08	1.34	2.60	2.60	2.60
Total	12.08	13.34	15.60	16.60	16.60

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	30,530	63,969	68,500	72,151	85,500
41101 Clerical & Oper. Salary	563,768	614,349	726,000	682,805	809,500
41102 Temporary Salaries	11,595	4,240	-	-	-
41109 Overtime pay	15,632	13,418	18,000	9,819	18,000
41200 OASI-Employer Contributions	44,265	49,718	59,500	52,567	66,500
41300 Retirement & Pensions	37,184	41,758	50,500	45,884	57,000
41400 Workers Compensation	924	941	2,100	958	1,200
41500 Group Insurance	121,591	136,457	155,000	153,769	176,500
TOTAL PERSONAL SERVICES	825,489	924,850	1,079,600	1,017,952	1,214,200
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	4,230	5,112	5,500	5,428	6,000
42203 Consultant Services	22,953	22,684	23,400	22,527	23,400
42300 Publication & Rec. Fees	-	-	800	-	800
42501 Equip Maintenance	21,695	22,771	24,250	23,290	24,250
42511 Computer Renewal/Maintenance	66,574	75,700	80,000	81,022	88,000
42600 Office Supplies	1,120	928	1,000	896	1,000
42607 Education & Rec. Supplies	400	-	350	298	350
42610 Clothing and Materials	1,060	705	1,050	732	1,050
42612 Food	-	-	-	-	1,000
42701 Travel Exp Personnel	5,107	3,581	7,000	6,884	7,000
42918 Subsc & Membership	496	510	400	541	600
42805 Phone-Monthly Service	14,756	11,923	34,350	18,962	34,350
TOTAL OTHER CURRENT EXPENDITURES	138,391	143,914	178,100	160,581	187,800
430 CAPITAL OUTLAY					
43500 Furniture, Fixtures & Furnishings	62,324	-	-	-	-
43602 Computer Equip / Software	11,922	4,217	28,000	27,961	28,000
TOTAL CAPITAL OUTLAY	74,246	4,217	28,000	27,961	28,000
TOTAL BUDGET - E-911	1,038,126	1,072,981	1,285,700	1,206,494	1,430,000

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



CITY OF

WATERTOWN

SOUTH DAKOTA

LIBRARY FINES FUND (455.06)

Description: Account for the revenues and expenditures of library fines and other types of miscellaneous income as allowed by South Dakota Codified Law. The Library Board oversees the activity of this fund and is used to replace computers, monitors and printers at the Library.

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	88	143	150	145	150
42219 Banking Services	-	-	-	-	1,300
42551 Copier Maintenance	1,915	521	3,000	500	3,000
42600 Office Supplies	7,245	5,652	2,500	3,214	2,200
42674 Information & Education (PR)	5,188	2,806	500	799	500
42813 Internet Service Provider	2,024	3,154	-	2,638	3,600
42917 Library Programs	30,752	26,155	3,600	12,568	15,000
TOTAL OTHER CURRENT EXPENDITURES	47,212	38,431	9,750	19,864	25,750
430 CAPITAL OUTLAY					
43400 Library Books & Off Ref	26,736	4,728	-	-	-
43500 Furniture, Fixtures & Furnishings	-	-	-	3,332	-
43602 Computer Equip / Software	18,044	52,952	14,200	10,293	10,000
43607 Electronic & Communication Equip.	-	5,975	-	-	-
TOTAL CAPITAL OUTLAY	44,780	63,655	14,200	13,625	10,000
TOTAL BUDGET - LIBRARY FINES FUND	91,992	102,086	23,950	33,489	35,750

Significant Budget and Personnel Changes

There are no significant budget for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #2 FUND (491.02)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Two (Mallard Pointe Business Park.) The Project Plan for TIF #2 was adopted in 2004. Capital Improvements totaling approximately \$1.02 million were completed in 2005 using funds advanced to TIF #2 by the Capital Improvement Fund. This District is now in repayment mode.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
440 DEBT SERVICE					
44101 Interest	97,688	100,282	103,000	100,780	106,000
TOTAL DEBT SERVICE	97,688	100,282	103,000	100,780	106,000
TOTAL BUDGET - TIF #2	97,688	100,282	103,000	100,780	106,000

Significant Budget and Personnel Changes

There are no significant budget for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #5 FUND (491.05)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Five (1st Avenue North Extension). The project plan for TIF #5 was adopted in 2009. This plan identifies total allowable costs of \$9.5 million for business park infrastructure and land acquisition. To date, improvements in the District included extending 1st Ave. N to connect to Highway 212 along with sewer and storm sewer placement for future growth at a cost of \$4.6 million. These improvements were completed using SRF Loan Funds, State transportation grants, and funds advanced to TIF #5 by the Capital Improvement Fund and Sewer Fund.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
440 DEBT SERVICE					
44101 Interest	219,835	221,254	223,000	217,588	224,500
TOTAL DEBT SERVICE	219,835	221,254	223,000	217,588	224,500
TOTAL BUDGET - TIF #5	219,835	221,254	223,000	217,588	224,500

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #7 FUND (491.07)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Seven. The project plan for TIF #7 was adopted in 2019. This plan identifies total allowable costs of \$7 million for business park infrastructure. Terex Utilities Inc. will be responsible for the expenses associated with the improvements within the District. These improvements are scheduled to be completed in 2020. TIF #7 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	17,846	360,491	359,000	351,294	352,000
TOTAL OTHER EXPENDITURES	17,846	360,491	359,000	351,294	352,000
TOTAL BUDGET - TIF #7	17,846	360,491	359,000	351,294	352,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #8 FUND (491.08)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Eight (Calvin Industrial Park). TIF #8 was adopted and created in 2019. This plan identifies total allowable costs of \$1.17 million for business park infrastructure. The improvements are scheduled to be constructed and completed in 2020. Watertown Development Company is supporting the upfront expenses for the TIF #8 district. TIF #8 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	8,633	43,478	44,000	43,266	44,000
TOTAL OTHER EXPENDITURES	8,633	43,478	44,000	43,266	44,000
TOTAL BUDGET - TIF #8	8,633	43,478	44,000	43,266	44,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #9 FUND (491.09)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Nine (Calvin Industrial Park). The project plan for TIF #9 was created and adopted in 2019. This plan identifies total allowable costs of \$592,540 for business park infrastructure. The improvements are scheduled to be constructed and completed in 2020. Watertown Development Company is supporting the upfront expenses for the TIF #9 district. TIF #9 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	7,418	32,434	33,000	32,325	33,000
TOTAL OTHER EXPENDITURES	<u>7,418</u>	<u>32,434</u>	<u>33,000</u>	<u>32,325</u>	<u>33,000</u>
TOTAL BUDGET - TIF #9	7,418	32,434	33,000	32,325	33,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #10 FUND (491.10)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Ten (Craig Addition). The project plan for TIF #10 was adopted in 2019. This plan identifies total allowable costs of \$1.8 million for public infrastructure and improvements related to a Housing project (The Lofts). These improvements were completed in 2020 using funds advanced to TIF #10 by the Capital Improvement Fund.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
440 DEBT SERVICE					
44101 Interest	439	664	37,000	900	1,000
TOTAL DEBT SERVICE	439	664	37,000	900	1,000
TOTAL BUDGET - TIF #10	439	664	37,000	900	1,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #11 FUND (491.11)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Eleven located at 15 1st Street NW. The project plan for TIF #11 was adopted in 2021. This plan identifies total allowable costs of \$3.0 million for public infrastructure and improvements related to a Housing project (The Marketplace). These improvements have an unknown completion date and are using TIF Bonding revenues to complete the project.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
440 DEBT SERVICE					
44101 Interest	4,536	71,360	-	70,122	66,400
44100 Principal	-	69,801	75,000	71,038	74,800
44900 Cost of Bond Issuance	2,500	5,000	-	-	-
TOTAL DEBT SERVICE	7,036	146,161	75,000	141,159	141,200
450 OTHER EXPENDITURES					
45720 Contributions	-	1,755,055	-	-	-
TOTAL OTHER EXPENDITURES	-	1,755,055	-	-	-
TOTAL BUDGET - TIF #11	7,036	1,901,216	75,000	141,159	141,200

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #12 FUND (491.12)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Twelve located at 8 2nd St. NE. The project plan for TIF #12 was adopted in 2020. This plan identifies total allowable costs of \$1.6 million for public infrastructure improvements related to a Housing Project (Parkside Place, LLC). These improvements began in 2020 with an unknown completion date using private funding. TIF #12 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	-	-	38,000	38,139	38,000
TOTAL OTHER EXPENDITURES	-	-	38,000	38,139	38,000
TOTAL BUDGET - TIF #12	-	-	38,000	38,139	38,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #13 FUND (491.13)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Thirteen located at 26 1st Ave. SW. The project plan for TIF #13 was adopted in 2020. This plan identifies total allowable costs of \$2.1 million for public infrastructure improvements related to a Housing project (Generations on 1st). These improvements began in 2020 with an unknown completion date using private funding. TIF #13 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	-	-	45,500	45,653	45,500
TOTAL OTHER EXPENDITURES	-	-	45,500	45,653	45,500
TOTAL BUDGET - TIF #13	-	-	45,500	45,653	45,500

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #14 FUND (491.14)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Fourteen located at 724 Stony Point Trail. The project plan for TIF #14 was adopted in 2020. This plan identifies total allowable costs of \$3.7 million for public infrastructure improvements related to a Housing Project (Stony Point Development). These improvements began in 2020 with an unknown completion date using private funding. TIF #14 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	-	-	93,000	95,284	93,000
TOTAL OTHER EXPENDITURES	-	-	93,000	95,284	93,000
TOTAL BUDGET - TIF #14	-	-	93,000	95,284	93,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #15 FUND (491.15)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Fifteen located at 1604 4th St. NE. The project plan for TIF #15 was adopted in 2021. This plan identifies total allowable costs of \$8.56 million for public infrastructure improvements related to a Housing Project (The Plains). These improvements began in 2021 with an unknown completion date using private funding. TIF #15 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	-	-	8,000	-	500
TOTAL OTHER EXPENDITURES	-	-	8,000	-	500
TOTAL BUDGET - TIF #15	-	-	8,000	-	500

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #16 FUND (491.16)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Sixteen located at 315 East Kemp Ave. The project plan for TIF #16 was adopted in 2021. This plan identifies total allowable costs of \$2.45 million for public infrastructure improvements related to a Housing Project (The Ruins). These improvements began in 2021 with an unknown completion date using private funding. TIF #16 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	-	-	1,000	532	1,000
TOTAL OTHER EXPENDITURES	-	-	1,000	532	1,000
TOTAL BUDGET - TIF #16	-	-	1,000	532	1,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #17 FUND (491.17)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Seventeen located southwest of 3rd Ave NW and Golf Course Road. The project plan for TIF #17 was adopted in 2021. This plan identifies total allowable costs of \$2.5 million for public infrastructure improvements related to a Housing Project (Prairie Haven). These improvements will begin in 2022 with an unknown completion date using private funding. TIF #17 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
450 OTHER EXPENDITURES					
45720 Contributions	-	-	10	8	10
TOTAL OTHER EXPENDITURES	-	-	10	8	10
TOTAL BUDGET - TIF #17	-	-	10	8	10

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

CAPITAL PROJECTS FUND

PROJECTS AND EXPENDITURES



CAPITAL PROJECTS FUND – 505 (456.03)

Description: The Capital Projects Fund accounts for the Sales Tax Revenue Bond proceeds and private funds received that will be used for the land acquisition, design and construction of a City Hall facility, Street Facility and 10th Avenue North street project.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
430 CAPITAL EXPENDITURES					
43202 City Hall - Wells Fargo Bldg	1,436,602	119,538	3,196,760	-	-
43702 10th Ave N - Hwy 81 to 3rd	2,210,732	28,836	-	7,966	-
43733 Street Facility	13,500	969,284	6,462,000	201,743	-
TOTAL CAPITAL EXPENDITURES	3,660,834	1,117,658	9,658,760	209,709	-
440 DEBT SERVICE					
44900 Cost of Bond Issuance	104,165	108,522	-	-	-
TOTAL DEBT SERVICE	104,165	108,522	-	-	-
TOTAL BUDGET - CAPITAL PROJECTS FUND	3,764,999	1,226,180	9,658,760	209,709	-

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

CAPITAL PROJECTS FUND – 506 (456.04)

Description: The Capital Projects Fund accounts for the Sales Tax Revenue Bond proceeds and private funds received that will be used for the land acquisition, design and construction of a new Ice Arena Facility.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
430 CAPITAL EXPENDITURES					
43218 Ice Complex	-	4,233,495	20,899,030	31,765,189	-
TOTAL CAPITAL EXPENDITURES	-	4,233,495	20,899,030	31,765,189	-
440 DEBT SERVICE					
44900 Cost of Bond Issuance	-	621,972	-	-	-
TOTAL DEBT SERVICE	-	621,972	-	-	-
TOTAL BUDGET - CAPITAL PROJECTS FUND	-	4,855,467	20,899,030	31,765,189	-

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

ENTERPRISE FUNDS

DEPARTMENT PERSONNEL AND EXPENDITURES



PUBLIC WORKS -WASTEWATER: COLLECTION SYSTEM (432.52)

Division Description: The Public Works Department Wastewater Fund operates and maintains the sewer collection system and associated lift stations.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.25
Asst. Superintendent (FTE)	.10	.10	.10	.10	.25
Foreman	1	1	1	1	1
Operators	4	4	4	4	4
Total	5.20	5.20	5.20	5.20	5.50

❖ Superintendent and Asst. Superintendent are split among all four sewer Department.

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

Public Works – Wastewater: Collection System

PUBLIC WORKS -WASTEWATER - COLLECTION SYSTEM (432.52)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	85,491	87,883	101,020	100,072	135,500
41101 Clerical & Oper Salary	185,975	186,086	237,600	184,466	239,600
41109 Overtime Pay	5,616	9,981	7,500	5,905	7,500
41200 OASI-Employer Contributions	20,068	20,216	25,200	20,640	28,000
41300 Retirement and Pensions	16,602	16,572	21,500	17,324	23,500
41400 Worker's Comp Insurance	3,203	2,873	7,500	2,728	3,500
41500 Group Health Insurance	56,138	41,645	60,500	57,942	69,600
TOTAL PERSONAL SERVICES	373,093	365,256	460,820	389,078	507,200
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	17,692	19,063	20,000	19,519	21,800
42203 Consultant Services	6,130	15,273	10,000	9,865	8,800
42220 Alcohol/Drug Testing	158	260	350	313	350
42231 Billing Services	-	-	-	-	1,000
42300 Publication & Rec. Fees	-	-	-	-	750
42501 Equip Maintenance	44,569	50,531	46,000	41,658	46,900
42502 Bldg Maintenance	2,832	3,583	6,700	4,088	6,700
42506 Repair to Vehicle	3,396	4,425	5,150	2,500	5,150
42525 Sanitary Rehab	16,932	-	30,000	16,526	30,000
42600 Office Supplies	1,315	784	1,250	909	1,250
42603 Motor Fuel and Lubricants	17,572	22,547	26,400	16,664	26,400
42610 Clothing & Material	-	-	500	700	500
42611 Manufacturing Materials	2,508	3,379	6,150	4,270	8,000
42612 Food	-	-	350	131	350
42613 Small Tools	1,594	1,189	2,050	1,180	2,050
42619 Chem, Drug & Lab Sup	-	451	850	450	850
42627 Safety Supplies	2,064	2,117	3,100	2,576	3,100
42669 Flood Supplies and Materials	-	-	-	570	-
42701 Travel Exp Personnel	724	636	850	800	900
42918 Subsc & Membership	893	1,525	1,200	9,833	1,200
42703 Professional Workshops	-	-	-	-	7,000
42802 Electricity	27,814	37,494	41,500	37,037	41,500
42803 Water	1,532	2,949	1,700	2,253	2,600
42805 Phone-Monthly Service	3,828	2,348	5,000	3,799	5,000
TOTAL OTHER CURRENT EXPENDITURES	151,553	168,554	209,100	175,642	222,150
430 CAPITAL OUTLAY					
43600 Machinery & Equipment	140,015	688	-	-	278,000
43602 Computer Equipment/Software	-	-	3,900	3,900	-
43612 Meters	-	-	-	-	7,500
43696 Lift Station Parts/Contractors	-	-	32,700	31,076	3,000,000
43804 Pickup	-	-	-	-	75,000
43814 Truck	-	901	-	-	-
43987 WWTF and Sanitary Collection Improv.	-	-	-	-	9,000,000
43827 Steamer	6,024	-	-	-	-
TOTAL CAPITAL OUTLAY	146,039	1,589	36,600	34,976	12,360,500
440 DEBT REDUCTION					
44101 Interest	188,155	204,856	185,700	185,492	170,500
44103 Fiscal Agent Charges	-	1,200	-	-	1,200
44900 Cost of Bond Issuance	11,000	-	-	-	-
TOTAL DEBT REDUCTION	199,155	206,056	185,700	185,492	171,700
450 OTHER EXPENDITURES					
45700 Depreciation Expense	-	1,768,085	-	1,700,000	-
45711 Other Post Employment Benefits	4,702	8,789	-	7,500	-
45712 Pension Contribution Expense	-	(15,434)	-	-	-
TOTAL OTHER EXPENDITURES	4,702	1,761,440	-	1,707,500	-
490 MISCELLANEOUS					
45721 WDC Economic Development	120,000	120,000	120,000	120,000	120,000
49318 Transfer Out - General Fund	306,400	380,500	567,350	567,350	930,000
TOTAL MISCELLANEOUS	426,400	500,500	687,350	687,350	1,050,000
TOTAL BUDGET - SEWER COLLECTION SYSTEM	1,300,942	3,003,395	1,579,570	3,180,038	14,311,550

Public Works – Wastewater: Collection System Improvements

PUBLIC WORKS - WASTEWATER: COLLECTION SYSTEM IMPROVEMENTS (432.53)**Summary of Personnel**

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
430 CAPITAL OUTLAY					
43914 Sewer Replacements/Rehab.	(167)	100	330,000	36,040	330,000
TOTAL CAPITAL OUTLAY	(167)	100	330,000	36,040	330,000
TOTAL BUDGET - COLLECTION SYSTEM IMPR.	(167)	100	330,000	36,040	330,000

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



CITY OF
WATERTOWN
SOUTH DAKOTA

PUBLIC WORKS - WASTEWATER: TREATMENT FACILITY (432.56)

Division Description: The Wastewater Treatment Facility is the Division of the Wastewater Fund which operates and maintains the Wastewater Treatment Facility.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent (FTE)	.20	.20	.20	.20	.25
Asst. Superintendent (FTE)	.10	.10	.10	.20	.25
Lead Operator	1	1	1	1	1
Operators	4	4	4	4	4
Total	5.30	5.30	5.30	5.40	5.50

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

Public Works – Wastewater: Treatment Facility

PUBLIC WORKS - WASTEWATER: TREATMENT FACILITY (432.56)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	114,295	96,096	112,500	111,374	125,000
41101 Clerical & Oper Salary	205,174	209,532	236,600	230,847	254,000
41109 Overtime Pay	5,436	6,320	8,000	6,597	8,000
41200 OASI-Employer Contributions	22,168	22,765	27,000	25,697	29,000
41300 Retirement and Pensions	17,946	18,352	21,500	20,926	23,500
41400 Worker's Comp Insurance	3,502	2,807	7,000	2,946	3,500
41500 Group Health Insurance	40,838	39,210	54,000	46,006	52,800
41501 Retiree Health Insurance	12,221	1,974	-	-	-
TOTAL PERSONAL SERVICES	421,580	397,056	466,600	444,392	495,800
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	56,111	68,268	67,850	67,723	74,000
42203 Consultant Services	2,840	2,270	2,050	1,500	2,050
42220 Drug & Alcohol Testing	-	-	-	-	1,000
42300 Publication & Rec. Fees	-	-	-	-	1,000
42407 Sludge Application	1,725	-	5,000	1,750	5,000
42501 Equip Maintenance	139,235	125,997	137,000	113,383	137,000
42502 Bldg Maintenance	14,094	17,787	13,900	12,628	13,900
42506 Repairs to Vehicles	1,798	1,935	3,600	2,260	3,600
42523 Piping & I/P Cell Maintenance	8	-	2,050	-	2,050
42551 Copier Maintenance	-	-	-	-	600
42600 Office Supplies	1,994	1,955	2,550	2,519	2,000
42603 Motor Fuel and Lubricants	10,906	13,385	16,000	14,495	16,000
42607 Education & Rec Supplies	38	-	350	-	350
42610 Clothing & Material	-	-	550	600	550
42611 Manufacturing Materials	(11,869)	(72,974)	-	-	-
42612 Food	684	361	1,250	615	1,250
42613 Small Tools	880	799	1,050	772	1,050
42618 Postage	150	167	650	524	650
42619 Chem, Drug & Lab Supplies	395	17,693	26,700	32,694	26,700
42626 Polymer	40,167	57,508	55,000	55,418	56,000
42627 Safety Supplies	2,439	5,071	4,650	4,631	4,650
42701 Travel Exp Personnel	456	1,773	1,300	-	1,300
42918 Subsc & Membership	2,512	1,648	1,300	925	1,200
42703 Professional Workshops	-	-	-	-	7,000
42801 Natural Gas	44,991	59,725	90,000	93,084	90,000
42802 Electricity	152,203	159,417	177,000	155,320	177,000
42803 Water	23,486	27,194	27,400	27,491	27,900
42805 Phone-Monthly Service	4,420	4,444	2,000	10,399	5,000
42810 City Internet	-	-	-	-	1,200
42916 Surface Water Discharge Permit	25,000	25,000	25,000	25,000	25,000
TOTAL OTHER CURRENT EXPENDITURES	514,663	519,423	664,200	623,731	685,000
430 CAPITAL OUTLAY					
43600 Machinery & Equipment	16,192	-	-	-	31,000
43602 Computer Equipment/Software	-	4,491	-	-	-
43613 Samplers	6,352	-	-	-	-
43900 Improv. Other than Buildings	-	8,128	-	-	-
43987 WWTF and Sanitary Collection Improv.	-	162,433	35,714,000	1,252,028	16,000,000
43927 Facility Study	79,943	34,015	-	-	-
43911 Rate Study	627	-	-	-	-
43939 P. C. #2 Assessment/Design Eng./Construction	858,647	-	-	370,807	-
43732 Admin Bld. Design/Eng./Construction	1,859,974	(19,894)	-	-	-
TOTAL CAPITAL OUTLAY	2,821,735	189,173	35,714,000	1,622,835	16,031,000
TOTAL BUDGET - WASTEWATER TREATMENT	3,757,978	1,105,652	36,844,800	2,690,958	17,211,800

Public Works – Wastewater: Industrial Pretreatment

PUBLIC WORKS - WASTEWATER: INDUSTRIAL PRETREATMENT (432.57)

Division Description: The Division of the Wastewater Fund that inspects the commercial and industrial users of the facility for compliance with the Wastewater ordinances. Also maintain ongoing sump pump inspection program to eliminate inflow from entering the sewer collection.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.25
Asst. Wastewater Superintendent (FTE)	.60	.60	.60	.10	.25
Pretreatment Asst.	1	1	1	1	1
Total	1.70	1.70	1.70	1.20	1.50

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	62,351	65,557	22,000	21,227	50,000
41101 Clerical & Oper Salary	49,342	52,480	56,500	58,083	55,500
41109 Overtime Pay	-	-	900	500	900
41200 OASI-Employer Contributions	7,861	8,129	5,500	5,670	7,500
41300 Retirement & Pensions	6,702	6,912	4,800	24,336	6,500
41400 Worker's Comp Insurance	655	570	1,500	600	1,000
41500 Group Health Insurance	22,782	23,910	21,000	12,156	27,300
TOTAL PERSONAL SERVICES	149,693	157,558	112,200	122,573	148,700
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	2,025	2,266	2,500	2,390	2,750
42213 Outside Testing	21,380	26,192	26,000	25,409	26,500
42300 Publication & Rec Fees	344	69	200	96	200
42501 Equipment Maintenance	1,359	508	1,750	929	1,750
42506 Repairs to Vehicles	373	1,797	650	200	650
42600 Office Supplies	690	654	650	678	650
42603 Motor Fuel & Lubricants	835	2,668	1,350	1,029	2,670
42610 Clothing & Material	-	-	200	300	200
42618 Postage	460	540	450	450	450
42619 Chemicals, Lab & Drug Supplies	70	792	750	652	750
42627 Safety Supplies	15	-	250	175	250
42701 Travel Exp Personnel	-	763	850	750	850
42918 Subsc & Membership	210	100	400	90	400
42703 Professional Workshops	-	260	300	250	2,300
TOTAL OTHER CURRENT EXPENDITURES	27,761	36,609	36,300	33,399	40,370
430 CAPITAL OUTLAY					
43613 Portable Sampler	-	-	-	5,610	-
43679 Flow Meter	11,674	-	-	-	-
TOTAL CAPITAL OUTLAY	11,674	-	6,000	5,610	-
TOTAL BUDGET - INDUSTRIAL PRETREATMENT	189,128	194,167	154,500	161,581	189,070

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



CITY OF
WATERTOWN
SOUTH DAKOTA

PUBLIC WORKS - WASTEWATER: LABORATORY (432.58)

Division Description: The Wastewater Laboratory Division of the Wastewater Fund collects and analyzes samples to demonstrate permit compliance and to ensure the proper operation of the Wastewater Treatment Facility processes. It also maintains the Laboratory Quality Assurance/Quality Control program to ensure that only accurate data is produced and reported.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.25
Asst. Superintendent (FTE)	.20	.20	.20	.10	.25
Lab Technicians	2	2	2	2	2
Total	2.30	2.30	2.30	2.20	2.50

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	28,294	28,450	22,000	20,327	50,000
41101 Clerical & Oper Salary	122,633	132,557	134,000	107,352	105,500
41109 Overtime Pay	-	-	700	-	700
41200 OASI-Employer Contributions	11,214	11,506	11,700	9,005	11,500
41300 Retirement & Pensions	9,056	9,339	9,500	7,228	9,500
41400 Worker's Comp Insurance	1,489	1,277	3,000	1,438	1,600
41500 Group Health Insurance	16,326	20,221	22,000	17,152	24,800
TOTAL PERSONAL SERVICES	189,012	203,350	202,900	162,503	203,600
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	2,328	2,641	2,850	2,739	3,120
42213 Outside Testing	15,966	17,292	20,500	20,636	20,500
42300 Publication & Rec. Fees	-	-	-	-	500
42501 Equipment Maintenance	5,924	3,194	6,000	4,191	6,000
42502 Building Maintenance	2,233	160	1,400	2,308	1,400
42524 Disposal of Hazardous Material	1,639	5,145	4,000	2,030	4,080
42600 Office Supplies	150	120	750	255	750
42610 Clothing & Material	-	-	200	200	200
42613 Small Tools	-	-	150	120	150
42619 Chemicals, Lab & Drug Supplies	24,580	24,033	25,000	23,609	25,900
42627 Safety Supplies	99	830	650	744	650
42701 Travel Exp Personnel	398	-	400	371	400
42918 Subscr & Membership	482	20	250	100	250
42703 Professional Workshops	-	-	-	-	2,000
TOTAL OTHER CURRENT EXPENDITURES	53,799	53,435	62,150	57,301	65,900
430 CAPITAL OUTLAY					
43201 Improvement to Building	-	5,396	-	-	-
43602 Computer Equipment/Software	-	688	7,500	7,500	-
43614 Lab Equipment	5,907	13,972	13,600	12,731	22,750
TOTAL CAPITAL OUTLAY	5,907	20,056	21,100	20,231	22,750
TOTAL BUDGET - LABORATORY	248,718	276,841	286,150	240,034	292,250

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



PUBLIC WORKS - SOLID WASTE: COLLECTION (432.30)

Division Description: The Solid Waste Collection Division of the Solid Waste Fund exists to provide residential solid waste pickup for the City residents and to keep our community clean and free of debris.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent	.17	.17	.17	.17	.33
Asst. Superintendent	-	-	-	.17	-
Collection Supervisor (FTE)	.60	.60	.60	.60	.60
Collection Workers (FTE)	4.80	4.80	4.80	4.80	4.80
Total	5.57	5.57	5.57	5.74	5.73

❖ Solid Waste collection personnel are split between the two Departments.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	57,549	59,431	79,200	77,382	77,000
41101 Clerical & Oper Salary	254,253	236,635	271,000	260,810	280,500
41109 Overtime Pay	9,727	13,296	18,200	17,914	18,200
41200 OASI-Employer Contributions	22,946	21,912	26,500	23,969	26,800
41300 Retirement and Pensions	19,201	18,787	22,200	19,767	22,500
41400 Worker's Comp Insurance	9,288	8,837	19,000	7,884	11,000
41500 Group Health Insurance	59,605	65,799	80,600	60,204	88,000
41501 Retiree Health Insurance	-	571	-	432	-
TOTAL PERSONAL SERVICES	432,569	425,268	516,700	468,363	524,000
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premium	16,771	16,221	17,100	16,732	18,650
42203 Consultant Services	439	3,364	8,500	6,125	8,500
42220 Drug/Alcohol Testing	341	261	450	358	450
42404 Other Rentals	454	454	1,050	635	1,050
42501 Equip Maintenance	89,499	134,931	77,700	72,845	79,250
42603 Motor Fuel & Lubricants	58,742	94,641	73,000	71,979	95,000
42610 Clothing & Materials	-	-	550	550	550
42612 Food	-	121	650	430	650
42627 Safety Supplies	604	1,233	650	666	650
42701 Travel Exp Personnel	184	306	300	408	300
42918 Subscr & Membership	540	975	1,500	1,437	1,500
42703 Professional Workshops	-	-	-	-	7,000
42805 Phone-Monthly Service	144	288	200	294	200
TOTAL OTHER CURRENT EXPENDITURES	167,718	252,795	181,650	172,458	213,750
430 CAPITAL OUTLAY					
43611 Dumpsters/Carts	37,765	34,094	38,400	38,692	51,100
43808 Refuse Trucks	-	(230,014)	-	-	387,000
TOTAL CAPITAL OUTLAY	37,765	(195,920)	38,400	38,692	438,100
490 MISCELLANEOUS					
45721 WDC Economic Development	80,000	80,000	80,000	80,000	80,000
49318 Transfer Out - General Fund	239,600	235,000	435,700	435,700	662,500
TOTAL MISCELLANEOUS	319,600	315,000	515,700	515,700	742,500
TOTAL BUDGET - SOLID WASTE COLLECTION	957,652	797,143	1,252,450	1,195,213	1,918,350

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



CITY OF
WATERTOWN
SOUTH DAKOTA

PUBLIC WORKS - SOLID WASTE: DISPOSAL (432.40)

Division Description: The Sanitary Landfill provides environmentally safe and cost effective solid waste disposal for the City of Watertown and surrounding area. The Landfill is a Regional Sub-title D Solid Waste Facility.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent	.17	.17	.17	.17	.33
Asst. Superintendent	-	-	-	.17	-
Landfill Supervisor	1	1	1	1	1
Landfill Workers	6	6	6	6	6
Landfill worker Part-time (FTE)	.00	.12	.12	.12	.12
Total	7.17	7.29	7.29	7.46	7.45

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year

Public Works - Solid Waste: Disposal

PUBLIC WORKS - SOLID WASTE: DISPOSAL (432.40)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	81,138	89,252	111,000	109,529	111,000
41101 Clerical & Oper Salary	245,601	296,386	305,000	304,168	333,000
41102 Temporary Salaries	-	-	3,500	1,112	4,500
41109 Overtime Pay	6,280	5,721	4,000	3,113	4,000
41200 OASI-Employer Contributions	23,499	26,912	30,300	30,065	33,000
41300 Retirement & Pensions	19,935	22,833	25,500	25,180	27,000
41400 Worker's Comp Insurance	8,912	7,796	20,000	9,298	15,000
41500 Group Health Insurance	73,109	88,578	94,500	81,582	92,000
41600 Unemployment Benefits	325	(176)	-	-	-
TOTAL PERSONAL SERVICES	458,799	537,302	593,800	564,046	619,500
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	11,079	13,059	12,700	12,419	13,850
42207 Professional & Test Fee	32,099	50,661	37,500	29,555	38,250
42220 Drug/Alcohol Testing	329	138	850	846	850
42400 Rent-Machinery & Equipment	-	174,632	22,900	22,078	22,900
42500 Construction Materials	-	-	5,050	2,500	5,050
42501 Equip Maintenance	179,919	230,675	156,600	177,650	159,700
42502 Bldg Maintenance	11,416	25,403	11,400	10,609	11,650
42511 Computer Renewal/Maintenance	1,200	1,500	-	1,200	2,400
42524 Disposal of Hazardous Waste	16,589	15,233	16,700	16,079	17,000
42600 Office Supplies	7,789	7,371	6,050	5,581	6,170
42603 Motor Fuel & Lubricants	85,612	142,770	134,300	101,545	142,770
42607 Education & Rec Supplies	-	-	500	283	500
42610 Clothing & Material	-	-	500	393	500
42612 Food	78	276	950	659	950
42613 Small Tools	3,817	1,542	2,550	2,207	2,550
42615 Ag & Hort Supplies	557	-	5,550	500	5,550
42617 Cleaning Service	3,072	3,067	2,650	2,796	2,700
42618 Postage	1,066	892	1,550	999	1,550
42641 Alternative Daily Cover	26,267	42,693	31,200	31,680	42,700
42627 Safety Supplies	931	1,894	1,750	1,691	1,750
42701 Travel Exp Personnel	837	1,141	1,450	1,000	1,450
42918 Subsc & Membership	5,105	6,147	1,600	1,466	2,500
42703 Professional Workshops	-	-	-	-	7,000
42801 Natural Gas	19,560	34,024	25,700	26,359	26,200
42802 Electricity	8,013	8,642	12,300	19,289	12,300
42803 Water	2,171	2,640	1,470	2,433	2,700
42805 Phone-Monthly Service	3,230	3,674	3,850	2,883	3,900
TOTAL OTHER CURRENT EXPENDITURES	420,736	768,074	497,620	474,698	535,390
430 CAPITAL OUTLAY					
43201 Improvement to Building	-	-	30,000	-	-
43431 Tier II Assessment	-	-	-	-	35,000
43600 Machinery & Equipment	-	2,393	151,800	139,800	-
43602 Computer Equipment/Software	6,670	8,228	-	-	-
43639 Loader & Attachments	-	-	-	-	347,000
43804 Pickup w/plow	-	-	-	-	75,000
43811 Scraper	-	-	1,100,000	1,100,000	-
43911 Rate Study	627	-	-	-	-
43905 Permit Renewal Plan Update	-	29,000	-	-	-
43950 Fence	18,000	2,700	-	-	-
43958 Landfill Cell Engineer/Const.	52,172	166	-	203,895	-
TOTAL CAPITAL OUTLAY	77,469	42,487	1,281,800	1,443,695	457,000
440 DEBT SERVICE					
44101 Interest	1,648	10,399	1,200	2,074	29,000
44900 Cost of Bond Issuance	-	17,005	-	-	-
TOTAL DEBT SERVICE	1,648	27,404	1,200	2,074	29,000
450 OTHER EXPENDITURES					
45400 Remittance of Revenue	56,651	52,910	60,000	54,034	60,000
45700 Depreciation Expense	-	514,027	-	-	-
45711 Other Post Employment Benefits	5,351	10,002	-	-	-
45712 Pension Contribution Expense	-	(16,882)	-	-	-
TOTAL OTHER EXPENDITURES	62,002	560,057	60,000	54,034	60,000
TOTAL BUDGET - SOLID WASTE DISPOSAL	1,020,654	1,935,324	2,434,420	2,538,548	1,700,890

PUBLIC WORKS - SOLID WASTE: RECYCLING (432.45)

Division Description: The Recycling Division of the Solid Waste Fund is used to maximize landfill use by minimizing solid waste generated through promoting the reuse of materials such as yard waste/composting, tree and untreated wood chipping and recycling of metals, plastics, cardboard and paper products.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.16	.16	.16	.16	.33
Assistant Superintendent Landfill	-	-	-	.16	-
Collections Supervisor (FTE)	.40	.40	.40	.40	.40
Collection Workers (FTE)	3.20	3.20	3.20	3.20	3.20
Part-time Employee (FTE)	.07.03	.14	.14	.14	.14
Total	3.83	3.90	3.90	4.06	4.07

❖ Solid Waste collection personnel are split between the two Departments.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	43,623	44,902	62,600	61,194	60,500
41101 Clerical & Oper Salary	169,502	157,811	172,000	153,207	174,500
41102 Temporary Salaries	3,769	9,720	4,200	3,411	5,700
41109 Overtime Pay	6,485	8,864	11,300	7,776	11,400
41200 OASI-Employer Contributions	15,986	15,754	18,000	15,633	18,000
41300 Retirement & Pensions	13,116	12,841	15,000	12,482	15,000
41400 Worker's Comp Insurance	6,339	6,034	14,000	5,514	9,000
41500 Group Health Insurance	40,052	44,200	54,800	40,668	61,000
41501 Retiree Health Insurance	-	381	-	144	-
TOTAL PERSONAL SERVICES	298,872	300,507	351,900	300,030	355,100
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	8,181	9,612	10,200	10,058	11,120
42207 Professional Fees	50,000	52,897	54,000	4,000	54,000
42216 Outside Contract Labor	-	-	-	50,000	50,000
42220 Drug/Alcohol Testing	145	101	200	150	200
42221 E-waste Program	-	-	25,600	-	25,600
42501 Equipment Maintenance	26,400	50,780	33,400	50,650	34,000
42603 Motor Fuel & Lubricants	34,743	53,156	34,100	28,615	53,200
42607 Education & Rec Supplies	169	7,622	7,100	8,622	7,200
42612 Food	-	-	150	150	150
42618 Postage	-	72	4,950	4,700	4,950
42627 Safety Supplies	610	524	650	631	660
42805 Phone-Monthly Service	96	192	150	246	150
TOTAL OTHER CURRENT EXPENDITURES	120,344	174,956	170,500	157,823	241,230
430 CAPITAL OUTLAY					
43600 Machinery & Equipment	-	-	313,500	313,500	768,450
43611 Dumpsters/Carts	3,952	428	-	-	-
43682 Recycling Containers	24,989	29,995	34,000	33,732	38,500
43808 Refuse Truck	-	230,014	-	-	400,000
TOTAL CAPITAL OUTLAY	28,941	260,437	347,500	347,232	1,206,950
TOTAL BUDGET - SOLID WASTE RECYCLING	448,157	735,900	869,900	805,084	1,803,280

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.



PUBLIC WORKS - AIRPORT (435.00)

Division Description: The Airport provides the regional community inexpensive air transportation for business and personal use and provides a base of operation for General Aviation traffic.

Summary of Personnel

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Airport Manager	1	1	1	1	1
Airport Lead Maintenance worker	-	1	1	1	1
Airport Maintenance worker	4	4	4	4	4
Custodian	-	-	1	1	-
Office Specialist I	-	-	1	-	-
Office Specialist II	-	-	-	1	1
Part-time employee (FTE)	.71	.63	-	-	-
Total	6.63	6.63	8.00	8.00	7.00

Significant Budget and Personnel Changes

Custodian position not filled, cleaning services will be contracted. Office Specialist II position moved to Public Works Administration.

PUBLIC WORKS - AIRPORT (435.00)**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	ADOPTED FY 24
410 PERSONAL SERVICES					
41100 Supervision Salary	133,161	101,560	153,200	154,464	164,500
41101 Clerical & Oper Salary	169,983	253,157	276,000	277,710	263,500
41102 Temporary Salaries	21,260	2,009	300	200	-
41109 Overtime Pay	14,895	28,147	10,000	32,251	10,000
41200 OASI-Employer Contributions	23,998	29,773	32,300	33,155	32,200
41300 Retirement and Pensions	20,358	24,482	26,500	27,135	26,500
41400 Worker's Comp Insurance	4,831	4,784	10,500	4,558	4,800
41500 Group Health Insurance	66,669	66,773	63,500	66,128	67,500
TOTAL PERSONAL SERVICES	455,155	510,685	572,300	595,600	569,000
420 OTHER CURRENT EXPENDITURES					
42104 Insurance Premiums	44,935	77,931	75,000	76,313	81,750
42203 Consultant Services	61,346	97,716	189,000	176,528	60,000
42215 Engineering Services	-	-	-	-	30,000
42217 Advertising	-	-	-	-	99,000
42300 Publication and Recording Fee	30,384	31,365	2,000	4,016	2,000
42501 Equip Maintenance	36,616	62,783	30,600	30,273	31,000
42502 Bldg Maintenance	20,193	26,327	20,500	19,881	28,000
42504 Maintenance to Other	18,496	27,160	53,500	48,669	76,000
42509 Seal Coating/Crack Sealing	-	20,897	20,000	20,000	20,000
42511 Computer Renewal/Maintenance	4,240	-	6,000	6,000	6,000
42639 Deicing Sand	-	-	3,700	2,000	12,000
42600 Office Supplies	-	1,172	1,000	699	1,000
42601 Cleaning Supplies	3,726	13,460	10,000	11,511	10,000
42603 Motor Fuel and Lubricants	27,300	40,838	45,000	44,712	45,000
42607 Education & Rec Supplies	415	547	-	150	-
42610 Clothing and Materials	142	1,647	2,000	1,600	3,000
42613 Small Tools	55	1,061	5,100	3,097	5,100
42617 Cleaning Service	-	3,243	40,000	16,625	30,000
42618 Postage	249	383	300	381	300
42620 Other Supplies	-	892	1,250	703	1,250
42701 Travel Exp Personnel	3,937	3,234	5,250	4,903	15,000
42918 Subsc & Membership	525	485	800	810	2,000
42703 Professional Workshops	737	2,241	6,000	4,785	10,000
42710 Airshow	-	855	-	-	-
42801 Natural Gas	8,382	19,838	26,000	26,391	36,000
42802 Electricity	33,138	58,110	30,000	74,790	75,000
42803 Water	879	7,294	700	29,619	6,000
42804 Sewer	961	1,062	3,000	2,273	3,000
42805 Phone-Monthly Service	5,164	8,892	5,350	11,832	10,000
TOTAL OTHER CURRENT EXPENDITURES	301,820	509,433	582,050	618,561	698,400
430 CAPITAL OUTLAY					
43201 Improvements to Buildings	-	36,599	-	-	-
43657 ARFF Truck Foam	-	14,968	-	-	-
43602 Computer Equipment/Software	-	-	3,000	-	-
43600 Machinery and Equipment	90,600	32,906	65,000	63,901	65,000
43800 Vehicle	-	-	42,500	49,039	-
43900 Improvements Other Than Bldg	118,789	13,819	65,000	53,520	-
TOTAL CAPITAL OUTLAY	209,389	98,292	175,500	166,460	65,000
450 OTHER EXPENDITURES					
45700 Depreciation Expense	-	855,766	-	-	-
45711 Other Post Employment Benefits	2,178	4,849	-	-	-
45712 Pension Contribution Expense	-	(12,917)	-	-	-
TOTAL OTHER EXPENDITURES	2,178	847,698	-	-	-
TOTAL BUDGET - AIRPORT	968,542	1,966,108	1,329,850	1,380,621	1,332,400

PUBLIC WORKS - AIRPORT (435.03)**Budget Summary for Airport AIP**

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	ADOPTED FY 24
430 CAPITAL OUTLAY					
43832 Snow Removal Euiipment	-	-	1,750,000	-	-
43904 Project A & E	1,503,656	-	225,000	224,823	-
43905 Project Construction	8,888,119	487,580	235,000	111,711	2,690,000
TOTAL CAPITAL OUTLAY	10,391,775	487,580	2,210,000	336,534	2,690,000
TOTAL BUDGET - AIRPORT IMPROVEMENTS	10,391,775	487,580	2,210,000	336,534	2,690,000



CITY OF
WATERTOWN
SOUTH DAKOTA

GENERAL FUND EXPENDITURES					
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
101 GENERAL FUND					
410 GENERAL GOVERNMENT					
411 LEGISLATIVE					
411.10 Mayor & City Council	243,652	198,728	236,800	216,128	245,540
411.50 Contingency Account	-	-	300,000	-	300,000
TOTAL LEGISLATIVE	243,652	198,728	536,800	216,128	545,540
415 FINANCIAL ADMINISTRATION					
415.15 City Manager	120,125	302,364	295,550	290,530	521,950
415.20 Attorney	174,768	194,925	215,250	167,275	164,100
415.25 Human Resources	230,430	294,399	343,380	358,768	448,900
415.30 Finance Office	489,421	481,191	702,100	639,881	717,750
TOTAL FINANCIAL ADMINISTRATION	1,014,744	1,272,879	1,556,280	1,456,454	1,852,700
419 OTHER					
419.15 Contr. to External Organizations	417,378	525,923	417,950	429,950	392,950
419.33 Information Technology	605,161	618,233	679,050	652,895	840,180
419.41 City Hall	105,894	105,362	120,150	120,536	117,750
419.60 Public Works -Engineering	615,543	643,879	1,099,150	825,366	848,520
TOTAL OTHER	1,743,976	1,893,397	2,316,300	2,028,745	2,199,400
420 PUBLIC SAFETY					
421 POLICE					
421.00 Police Department	4,319,423	4,615,551	4,821,950	4,686,171	5,297,800
TOTAL POLICE	4,319,423	4,615,551	4,821,950	4,686,171	5,297,800
422 FIRE/AMBULANCE					
422.20 Fire Department	1,461,172	1,250,940	1,353,475	1,285,987	1,390,360
422.91 Ambulance Department	2,891,329	3,048,324	3,440,550	3,348,390	3,711,650
TOTAL FIRE/AMBULANCE	4,352,501	4,299,264	4,794,025	4,634,377	5,102,010
430 PUBLIC WORKS					
430 PUBLIC WORKS ADMINISTRATION					
430.10 Public Works Administration	-	-	-	-	303,610
TOTAL PUBLIC WORKS ADMINISTRATION	-	-	-	-	303,610
431 STREETS AND HIGHWAYS					
431.20 Public Works - Street Division	1,633,969	1,764,264	1,913,050	1,910,923	2,080,250
431.25 Public Works - Snow Removal	282,365	955,730	565,700	903,560	618,800
431.60 Street Lighting	556,353	799,952	820,000	831,286	870,000
TOTAL STREETS AND HIGHWAYS	2,472,687	3,519,946	3,298,750	3,645,769	3,569,050
432 SANITATION					
432.54 Water Resources	48,468	45,398	57,200	114,246	57,270
TOTAL SANITATION	48,468	45,398	57,200	114,246	57,270
437 CEMETERY					
437.00 Cemetery	266,586	275,541	311,410	297,975	310,850
TOTAL CEMETERY	266,586	275,541	311,410	297,975	310,850
440 HEALTH & WELFARE					
441 HEALTH & WELFARE					
441.32 Mosquito Control	102,734	114,241	120,850	111,315	121,240
441.43 Animal Control/Community Service Officer	105,979	216,863	214,350	244,134	225,910
TOTAL HEALTH & WELFARE	208,713	331,104	335,200	355,450	347,150
450 CULTURE & RECREATION					
452 PARKS					
452.40 Forestry	384,994	802,287	521,460	513,370	494,700
TOTAL PARKS	384,994	802,287	521,460	513,370	494,700
455 LIBRARY					
455.00 Library	1,019,704	1,040,619	1,185,830	1,098,757	1,254,500
TOTAL LIBRARY	1,019,704	1,040,619	1,185,830	1,098,757	1,254,500
460 CONSERVATION AND DEVELOPMENT					
465 COMMUNITY DEVELOPMENT					
465.12 Community Development Department	454,763	455,052	568,850	513,024	573,700
TOTAL COMMUNITY DEVELOPMENT	454,763	455,052	568,850	513,024	573,700

GENERAL FUND EXPENDITURES					
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
490 MISCELLANEOUS					
493 TRANSFERS					
493.11 Transfer Out - Park & Rec	1,800,000	2,200,000	2,450,000	2,450,000	2,000,000
493.12 Trans Out - Airport	-	-	-	-	500,000
493.13 Trans Out - Upper Big Sioux	50,000	50,000	-	-	-
493.20 Trans Out - E-911	75,000	75,000	75,000	75,000	75,000
TOTAL TRANSFERS	<u>1,925,000</u>	<u>2,325,000</u>	<u>2,525,000</u>	<u>2,525,000</u>	<u>2,575,000</u>
TOTAL GENERAL FUND	<u>18,455,211</u>	<u>21,074,766</u>	<u>22,829,055</u>	<u>22,085,466</u>	<u>24,483,280</u>
ENDING FUND BALANCE					<u>7,080,366</u>
TOTAL GENERAL FUND REQUIREMENTS					<u>31,563,646</u>
GENERAL FUND REVENUES					
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
MAYOR & CITY COUNCIL					
360 MISCELLANEOUS					
311.10 36700 Donations	-	34,742	-	37,050	-
TOTAL MISCELLANEOUS	<u>-</u>	<u>34,742</u>	<u>-</u>	<u>37,050</u>	<u>-</u>
TOTAL MAYOR & CITY COUNCIL	<u>-</u>	<u>34,742</u>	<u>-</u>	<u>37,050</u>	<u>-</u>
COURT					
350 FINES & FORFEITS					
312.60 35101 Court Fines	20,586	10,334	20,000	9,516	15,000
TOTAL FINES & FORFEITS	<u>20,586</u>	<u>10,334</u>	<u>20,000</u>	<u>9,516</u>	<u>15,000</u>
TOTAL COURT	<u>20,586</u>	<u>10,334</u>	<u>20,000</u>	<u>9,516</u>	<u>15,000</u>
FINANCE OFFICE					
310 TAXES					
315.30 31101 Property Taxes	3,831,105	3,929,512	4,110,420	4,178,549	4,284,100
31102 Delinquent	(824)	-	-	-	-
31107 Mobile Home Taxes	-	-	-	8	-
31300 Sales Tax and Use Tax	9,068,143	9,553,947	9,010,000	9,527,534	9,670,000
31305 Sales Tax - Audits	47,450	657,909	-	36,116	-
31400 Gross Rec & Business Tax	295,229	298,275	310,000	314,421	300,000
31901 Penalty & Interest	4,597	4,910	5,000	1,904	5,000
TOTAL TAXES	<u>13,245,700</u>	<u>14,444,553</u>	<u>13,435,420</u>	<u>14,058,532</u>	<u>14,259,100</u>
320 LICENSES & PERMITS					
315.30 32101 Alcoholic Bev License	73,000	75,900	70,000	70,025	70,000
32103 Medical Cannabis License	75,000	50,000	75,000	75,000	75,000
32106 Prof & Occupational	18,412	20,133	18,000	18,935	18,000
32107 Amusements	12	-	-	-	-
32111 Video Lottery License	19,750	19,750	19,000	19,090	19,000
TOTAL LICENSES & PERMITS	<u>186,174</u>	<u>165,783</u>	<u>182,000</u>	<u>183,050</u>	<u>182,000</u>
330 INTERGOVERNMENTAL REVENUE					
315.30 33503 Bank Franchise Tax	120,944	118,107	120,000	119,765	120,000
33508 Liquor Tax Reversion	156,917	157,465	150,000	155,455	155,000
33900 Pmt. In Lieu of Taxes	4,047	3,610	5,000	3,614	5,000
TOTAL INTERGOVERNMENTAL REVENUE	<u>281,908</u>	<u>279,182</u>	<u>275,000</u>	<u>278,834</u>	<u>280,000</u>
360 MISCELLANEOUS REVENUE					
315.30 36100 Interest Earned	40,533	208,270	65,000	466,205	150,000
36909 Other Misc. Revenue	170,914	16,246	25,000	12,798	25,000
TOTAL MISCELLANEOUS REVENUE	<u>211,447</u>	<u>224,516</u>	<u>90,000</u>	<u>479,003</u>	<u>175,000</u>
390 OTHER FINANCING SOURCES					
315.30 39101 Sale of General Fixed Assets	5,923	95	-	-	-
39111 Transfer In - Municipal Utilities Fund	1,573,144	1,376,100	1,417,500	1,417,500	1,446,000
39119 Transfer In - Solid Waste & Sewer Funds	546,000	615,500	1,003,050	1,003,050	1,592,500
TOTAL OTHER FINANCING SOURCES	<u>2,125,067</u>	<u>1,991,695</u>	<u>2,420,550</u>	<u>2,420,550</u>	<u>3,038,500</u>
TOTAL FINANCE OFFICE	<u>16,050,296</u>	<u>17,105,729</u>	<u>16,402,970</u>	<u>17,419,968</u>	<u>17,934,600</u>

		GENERAL FUND REVENUES				
		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
ENGINEERING DEPARTMENT						
320 LICENSES & PERMITS						
319.60	32205 Grading/Excavation Permits	6,596	6,493	5,000	4,375	6,000
	TOTAL LICENSES & PERMITS REVENUE	6,596	6,493	5,000	4,375	6,000
340 CHARGES FOR GOODS AND SERVICES						
319.60	34103 Zoning & Subdivision Fees	13,082	4,135	8,000	4,030	8,000
	34105 Sale of Maps and Publications	480	50	100	-	200
	TOTAL CHARGES FOR GOODS & SERVICES	13,562	4,185	8,100	4,030	8,200
360 MISCELLANEOUS REVENUE						
319.60	36909 Other Misc. Revenue	1,731	243	500	189	500
	TOTAL MISCELLANEOUS REVENUE	1,731	243	500	189	500
390 OTHER FINANCING SOURCES						
319.60	39101 Sale of General Fixed Assets	311	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	311	-	-	-	-
	TOTAL ENGINEERING DEPARTMENT	22,200	10,921	13,600	8,594	14,700
POLICE DEPARTMENT						
330 INTERGOVERNMENTAL REVENUE						
321.00	33115 Homeland Security Grant	28,730	-	20,000	13,900	15,000
	33120 TSA Airport Grant	16,860	8,840	15,000	14,555	15,000
	33131 Department of Justice	39,109	-	-	-	-
	33142 BPV Grant	-	709	-	-	-
	33402 COPS Grant	201,264	161,111	125,000	12,000	-
	33147 Highway Safety Grant	22,615	6,224	15,000	23,010	15,000
	TOTAL INTERGOVERNMENTAL REVENUE	308,578	176,884	175,000	63,465	45,000
340 CHARGES FOR GOODS AND SERVICES						
321.00	34201 Special Police Services	97,581	90,365	100,000	93,864	100,000
	TOTAL CHARGES FOR GOODS & SERVICES	97,581	90,365	100,000	93,864	100,000
350 FINES AND FORFEITS						
321.00	35103 Parking Fines	14,936	10,425	25,000	18,095	15,000
	TOTAL FINES AND FORFEITS	14,936	10,425	25,000	18,095	15,000
360 MISCELLANEOUS REVENUE						
321.00	36700 Donations	9,289	13,963	10,000	10,000	10,000
	36710 DARE Donations	4,140	4,650	5,000	4,242	5,000
	36715 National Opioid Settlement	-	-	-	18,540	19,000
	36909 Other Misc. Revenue	27,254	21,714	30,000	26,554	25,000
	TOTAL MISCELLANEOUS REVENUE	40,683	40,327	45,000	59,336	59,000
390 OTHER FINANCING SOURCES						
	39101 Sale of General Fixed Assets	414	106	-	-	-
	TOTAL OTHER FINANCING SOURCES	414	106	-	-	-
	TOTAL POLICE DEPARTMENT	462,192	318,107	345,000	234,760	219,000
FIRE FIGHTING						
330 INTERGOVERNMENTAL REVENUE						
322.20	33115 Homeland Security Grant	36,481	8,256	63,000	57,769	15,000
	33148 Fire Protection Grant (HMEP Grant)	17,264	18,302	15,000	4,000	15,000
	33512 Fire Ins Premium Reversion	106,838	119,709	85,000	137,000	130,000
	TOTAL INTERGOVERNMENTAL REVENUE	160,583	146,267	163,000	198,769	160,000
340 CHARGES FOR GOODS AND SERVICES						
322.20	34202 Fire Protection Services	64,430	64,822	60,000	59,159	60,000
	TOTAL CHARGES FOR GOODS & SERVICES	64,430	64,822	60,000	59,159	60,000
360 MISCELLANEOUS REVENUE						
322.20	36700 Donations	9,380	39,734	5,000	6,362	5,000
	36909 Other Misc. Revenue	14,895	7,452	4,500	5,626	4,500
	TOTAL MISCELLANEOUS REVENUE	24,275	47,186	9,500	11,988	9,500
390 OTHER FINANCING SOURCES						
322.20	39101 Sale of General Fixed Assets	1,252	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	1,252	-	-	-	-
	TOTAL FIREFIGHTING	250,540	258,274	232,500	269,916	229,500
AMBULANCE						
340 CHARGES FOR GOODS AND SERVICES						
322.91	34207 Ambulance Charges	1,114,072	1,286,584	1,100,000	1,133,798	1,250,000
	34210 Ambulance Standby	3,300	3,750	3,000	5,400	3,000
	TOTAL CHARGES FOR GOODS & SERVICES	1,117,372	1,290,334	1,103,000	1,139,198	1,253,000

		GENERAL FUND REVENUES				ADOPTED FY 24
		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	
360 MISCELLANEOUS REVENUE						
322.91	36909 Other Misc. Revenue	53,716	-	25,000	63,000	25,000
	TOTAL MISCELLANEOUS REVENUE	53,716	-	25,000	63,000	25,000
	TOTAL AMBULANCE	1,171,088	1,290,334	1,128,000	1,202,198	1,278,000
STREET DEPARTMENT						
310 TAXES						
331.20	34301 Weed Assessments	5,600	-	1,000	-	1,000
	TOTAL TAXES	5,600	-	1,000	-	1,000
330 INTERGOVERNMENTAL REVENUE						
	33506 Motor Vehicle License	190,590	191,206	180,000	181,874	190,000
	33507 State Highway & Bridge	481,645	482,436	465,000	469,765	480,000
	33801 County Road	23,629	23,002	-	-	-
	33803 Wheel Tax	6,826	7,416	7,000	6,680	7,000
	TOTAL INTERGOVERNMENTAL	702,690	704,060	652,000	658,319	677,000
340 CHARGES FOR GOODS AND SERVICES						
331.20	34309 Other	1,959	4,552	10,000	2,834	5,000
	TOTAL CHARGES FOR GOODS & SERVICES	1,959	4,552	10,000	2,834	5,000
360 MISCELLANEOUS REVENUE						
331.20	36301 Special Assessments	27,272	102,247	36,000	27,142	30,000
	36302 Int./Penalty Coll by County	18,139	12,061	10,000	8,744	10,000
	36909 Other Misc. Revenue	26,830	15,953	10,000	25,667	15,000
	TOTAL MISCELLANEOUS REVENUE	72,241	130,261	56,000	61,552	55,000
380 ENTERPRISE OPERATING						
331.20	38302 Penalty - Treas. Collections	-	270	-	-	-
	TOTAL ENTERPRISE OPERATING	-	270	-	-	-
390 OTHER FINANCING SOURCES						
331.20	39101 Sale of General Fixed Assets	7,090	29	-	-	-
	TOTAL OTHER FINANCING SOURCES	7,090	29	-	-	-
	TOTAL STREET DEPARTMENT	789,580	839,171	719,000	722,705	738,000
CEMETERY						
380 ENTERPRISE OPERATING REVENUE						
337.00	38601 Sale of Lots	101,260	109,725	75,000	80,317	90,000
	38602 Grave Digging Charges	78,286	72,224	75,000	80,952	70,000
	38603 Annual & Perpetual Care	3,226	3,589	1,500	2,319	1,700
	38604 Sale of Niches	14,738	17,061	10,000	11,527	10,000
	38607 Recording Fees	1,500	1,410	1,000	1,020	1,200
	38609 Other	6,774	6,054	5,000	3,744	5,000
	TOTAL ENTERPRISE OPERATING REVENUE	205,784	210,063	167,500	179,879	177,900
	TOTAL CEMETERY	205,784	210,063	167,500	179,879	177,900
MOSQUITO CONTROL						
330 INTERGOVERNMENTAL REVENUE						
341.32	33116 Mosquito Control Grant	8,915	9,222	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	8,915	9,222	-	-	-
	TOTAL MOSQUITO CONTROL	8,915	9,222	-	-	-
FORESTRY						
320 LICENSES & PERMITS						
352.40	32109 Other	22	25	-	28	-
	TOTAL LICENSES & PERMITS	22	25	-	28	-
360 MISCELLANEOUS REVENUE						
352.40	36700 Donations	-	114	-	-	-
352.40	36909 Other Misc. Revenue	7,151	1,921	5,000	-	5,000
	TOTAL MISCELLANEOUS REVENUE	7,151	2,035	5,000	-	5,000
	TOTAL FORESTRY	7,173	2,060	5,000	28	5,000

GENERAL FUND REVENUES					
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
LIBRARY					
340 CHARGES FOR GOODS & SERVICES					
355.00 34715 LATI Service Agreement	7,646	3,823	4,200	3,823	7,700
TOTAL CHARGES FOR GOODS & SERVICES	7,646	3,823	4,200	3,823	7,700
360 MISCELLANEOUS REVENUE					
355.00 36909 Other Miscellaneous Revenue	733	469	-	-	-
TOTAL MISCELLANEOUS REVENUE	733	469	-	-	-
390 OTHER FINANCING SOURCES					
355.00 39101 Sale of General Fixed Assets	164	236	-	-	-
TOTAL OTHER FINANCING SOURCES	164	236	-	-	-
TOTAL LIBRARY	8,543	4,528	4,200	3,823	7,700
COMMUNITY DEVELOPMENT					
320 LICENSES AND PERMITS					
365.12 32201 Building Permits	176,254	381,317	200,000	211,559	275,000
32202 Contractor License Fee	2,700	4,500	8,000	5,280	4,750
32210 Moving Permits	150	140	800	200	500
32211 Sign Permits	2,247	2,840	3,000	1,580	3,000
TOTAL LICENSES AND PERMITS	181,351	388,797	211,800	218,619	283,250
340 CHARGES FOR GOODS AND SERVICES					
365.12 34103 Zoning & Subdivision Fees	5,025	16,073	5,000	8,360	13,000
34901 Penalty & Interest	52	6	-	167	-
TOTAL CHARGES FOR GOODS & SERVICES	5,077	16,079	5,000	8,527	13,000
360 MISCELLANEOUS REVENUE					
365.12 36909 Other Misc. Revenue	6,922	365	1,500	767	1,500
36910 Cash Short & Over	(13)	(17)	-	75	-
TOTAL MISCELLANEOUS REVENUE	6,909	349	1,500	843	1,500
390 OTHER FINANCING SOURCES					
465.12 39101 Sale of General Fixed Assets	17	-	-	-	-
TOTAL OTHER FINANCING SOURCES	17	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT	193,354	405,224	218,300	227,989	297,750
TOTAL GENERAL FUND	19,190,251	20,498,710	19,256,070	20,316,425	20,917,150
ESTIMATED FUND BALANCE 12-31-23					10,646,496
MEANS OF FINANCE - SUBTOTAL					31,563,646
TOTAL GENERAL FUND MEANS OF FINANCE					31,563,646

SPECIAL REVENUE FUNDS

PARK AND RECREATION
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
201 PARK AND RECREATION FUND					
450 CULTURE & RECREATION					
451.21 Supervision	281,641	315,994	338,500	320,744	370,880
451.23 Recreation	553,139	582,950	792,310	685,065	703,580
451.25 Golf Course	784,742	959,661	1,100,920	953,332	1,078,240
451.26 Family Aquatics Center	328,115	347,573	454,185	405,393	436,740
451.34 Zoo	1,313,659	1,445,522	1,627,445	1,550,669	1,670,020
451.35 Ice Arena	88,703	115,378	267,090	229,551	608,350
451.42 Park System	843,822	1,029,026	1,128,550	1,008,583	1,180,560
TOTAL PARKS AND RECREATION	4,193,821	4,796,104	5,709,000	5,153,337	6,048,370
ENDING FUND BALANCE					1,742,052
TOTAL PARKS AND RECREATION FUND REQUIREMENTS					7,790,422

PARK AND RECREATION
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
PARK AND RECREATION					
SUPERVISION					
360 MISCELLANEOUS REVENUE					
351.21 36100 Interest Earned	6,270	47,832	15,000	132,474	25,000
36211 Thunder Road Lease Inc.	-	-	3,000	6,200	3,000
36903 Convenience Fee	-	15,009	-	14,420	15,000
36909 Other Misc. Revenue	13,079	435	15,000	500	5,000
TOTAL MISCELLANEOUS REVENUE	19,349	63,275	33,000	153,594	48,000
390 OTHER FINANCING SOURCES					
39101 Sale of General Fixed Assets	1,631	-	-	-	-
351.21 39112 Transfer In - General Fund	1,800,000	2,200,000	2,450,000	2,450,000	2,000,000
39113 Transfer In - BBB Sales Tax Fund	250,000	300,000	500,000	500,000	600,000
TOTAL OTHER FINANCING SOURCES	2,051,631	2,500,000	2,950,000	2,950,000	2,600,000
TOTAL SUPERVISION	2,070,980	2,563,275	2,983,000	3,103,594	2,648,000
RECREATION					
340 CHARGES FOR GOODS AND SERVICES					
351.23 34703 Fees - Senior Games	1,880	1,525	2,000	1,270	1,900
34705 Fees - Facility Charge	77,155	78,493	40,000	36,772	40,000
34730 Fees - Basketball - Youth	21,459	18,294	25,000	21,776	20,000
34731 Fees - Playground Adventures	3,585	2,972	5,000	3,087	5,000
34732 Fees - Baseball	18,341	20,513	20,000	21,939	20,000
34733 Fees - Basketball - Adult	14,790	8,630	14,000	9,210	14,000
34734 Fees - Adult Tennis League	1,324	1,634	1,500	1,400	-
34735 Fees - Senior Programs	1,910	405	2,000	900	2,000
34736 Fees - Youth Track	1,054	-	1,000	197	1,000
34737 Fees - Girls Softball	6,505	9,051	8,500	7,462	8,500
34738 Fees - Golf Lessons	-	5,841	-	7,071	-
34739 Fees - Gymnastics	1,070	4,101	2,500	6,158	2,000
34740 Fees - Pottery	2,542	2,643	2,500	3,160	2,500
34741 Fees - Tennis League	1,560	1,400	1,400	1,040	1,400
34742 Fees - Battle of Superstars	1,182	1,178	1,100	1,113	1,100
34744 Fees - Tennis	4,892	6,291	5,500	5,061	5,500
34745 Fees - Volleyball	6,000	8,615	7,000	8,530	7,500
34746 Fees - Youth Football	6,162	10,275	7,000	9,169	23,000
34747 Fees - Archery	2,066	2,111	2,000	3,380	2,000
34748 Fees - Gym	-	-	300	-	-
34750 Birthday Parties	8,333	11,221	8,000	11,859	10,000
34751 Fees - Open Art	2,311	1,784	2,000	1,833	2,000
34752 Assorted Leagues	10,093	9,026	8,000	8,050	6,500
34753 Youth Roller Hockey	4,535	4,627	4,500	4,400	-
34754 Fees - Band	197	366	400	507	400
34755 Skate Board Lessons	587	275	450	376	500
34757 Fees - Youth Golf League	-	725	-	1,050	-
34758 Fees - Youth Volleyball	8,013	6,305	7,000	5,197	8,000
34760 Backyard Challenge	1,255	1,400	750	501	1,000
TOTAL CHARGES FOR GOODS & SERVICES	208,801	219,700	179,400	182,467	185,800

PARK AND RECREATION
REVENUES

		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
360 MISCELLANEOUS REVENUE						
351.23	36700 Donations	13,720	14,600	10,000	13,208	10,000
	36909 Other Misc. Revenue	565	1,322	1,000	501	1,250
	36910 Cash Short & Over	2	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	14,287	15,922	11,000	13,709	11,250
TOTAL RECREATION		223,088	235,622	190,400	196,176	197,050
GOLF COURSE						
340 CHARGES FOR GOODS AND SERVICES						
351.25	34701 Golf Fees/Membership Fees	523,926	509,112	460,000	521,193	520,000
	34704 Concession Sales	-	194,625	120,000	186,781	200,000
	34707 Cart Storage	26,667	27,403	27,000	25,575	27,000
	34718 Golf Cart Rentals	147,513	165,720	145,000	162,409	150,000
	TOTAL CHARGES FOR GOODS & SERVICES	698,106	901,967	752,000	895,957	897,000
360 MISCELLANEOUS REVENUE						
	36909 Other Miscellaneous Revenue	3,014	4,821	1,000	163	1,000
	TOTAL MISCELLANEOUS REVENUE	3,014	4,721	1,000	163	1,000
TOTAL GOLF COURSE		701,120	906,689	753,000	896,120	898,000
FAMILY AQUATIC CENTER						
340 CHARGES FOR GOODS AND SERVICES						
351.26	34702 Fees - Admission & Programs	223,423	207,670	180,000	207,248	190,000
	34704 Concessions	78,117	64,155	50,000	74,162	60,000
	34711 Ice Arena/Pool Rental	4,338	1,880	3,000	2,185	3,000
	34713 Aquatic Fees/Swim Class	23,397	27,577	25,000	24,113	25,000
	TOTAL CHARGES FOR GOODS & SERVICES	329,275	301,282	258,000	307,707	278,000
360 MISCELLANEOUS REVENUE						
351.26	36909 Other Misc. Revenue	1,882	1,279	1,000	899	1,000
	36910 Cash Short & Over	102	785	-	525	-
	TOTAL MISCELLANEOUS REVENUE	1,984	2,063	1,000	1,424	1,000
TOTAL FAMILY AQUATIC CENTER		331,259	303,345	259,000	309,132	279,000
ZOO						
340 CHARGES FOR GOODS AND SERVICES						
351.34	34700 Zoo - User Fees	348,844	328,528	325,000	237,523	345,000
	34701 Zoo Memberships	89,725	87,496	80,000	35,065	85,000
	34702 Fees - Admission & Program	37,305	38,604	40,000	26,103	35,000
	34704 Concessions	35,521	34,116	38,000	22,879	35,000
	34718 Gift Shop Sales	106,832	93,343	65,000	72,117	80,000
	34719 Coin Operated Machines	21,621	16,399	17,000	16,247	15,000
	TOTAL CHARGES FOR GOODS & SERVICES	639,848	598,486	565,000	409,934	595,000

PARK AND RECREATION REVENUES					
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
360 MISCELLANEOUS REVENUE					
351.34 36206 Rentals	1,137	1,275	1,500	1,017	1,200
36700 Donations	125,671	33,750	36,000	27,030	35,000
36909 Other Misc. Revenue	3,856	2,198	-	588	1,000
36910 Cash Short & Over	61	1	-	34	-
TOTAL MISCELLANEOUS REVENUE	130,725	37,223	37,500	28,668	37,200
390 OTHER FINANCING SOURCES					
351.34 39101 Sale of General Fixed Assets	8,925	17,700	-	2,000	5,000
TOTAL OTHER FINANCING SOURCES	8,925	17,700	-	2,000	5,000
TOTAL ZOO	779,498	653,409	602,500	440,602	637,200
ICE ARENA/EXPO BUILDING					
340 CHARGES FOR GOODS AND SERVICES					
351.35 34702 Fees - Admission & Programs	-	-	-	-	20,000
34704 Concessions	-	-	-	-	75,000
34721 Rentals - Ice Arena	2,770	3,502	3,000	3,258	219,000
34722 Junior team	-	-	-	-	26,250
34712 Season & Daily Tickets	22,923	21,589	20,000	20,276	-
TOTAL CHARGES FOR GOODS & SERVICES	25,693	25,091	23,000	23,534	340,250
360 MISCELLANEOUS REVENUE					
351.35 36909 Other Misc. Revenue	-	354	-	-	-
36910 Cash Short & Over	-	105	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	459	-	-	-
TOTAL ICE ARENA	25,693	25,550	23,000	23,534	340,250
PARKS SYSTEMS					
340 CHARGES FOR GOODS AND SERVICES					
351.42 34704 Concessions	1,431	-	2,000	-	1,250
TOTAL INTERGOVERNMENTAL REVENUE	1,431	-	2,000	-	1,250
360 MISCELLANEOUS REVENUE					
351.42 36200 Rentals - Buildings	4,860	3,996	6,500	5,989	6,350
36201 Rentals - Lights	6,028	6,403	6,000	6,000	6,000
36202 Rentals - Equipment	1,690	3,662	1,000	1,482	1,000
36203 Campground Rental	142,994	137,406	113,000	123,084	125,000
36204 Other	563	496	300	250	500
36205 Garden Site Rentals	5,800	5,840	6,500	6,040	6,500
36207 Derby Downs Rental	2,434	2,179	2,500	1,755	2,500
36700 Donations	23,126	9,400	-	-	1,000
36713 Donations - Park Development	1,411	6,164	-	3,873	1,500
36903 Convenience Fee	-	7,490	6,500	7,524	6,500
36909 Other Miscellaneous Revenue	11,486	2,376	1,500	799	2,500
TOTAL MISCELLANEOUS REVENUE	200,392	185,412	143,800	156,796	159,350
390 OTHER FINANCING SOURCES					
351.42 39101 Sale of General Fixed Assets	1,197	-	-	15,010	-
TOTAL OTHER FINANCING SOURCES	1,197	-	-	15,010	-
TOTAL PARK SYSTEMS	203,020	185,412	145,800	171,806	160,600
TOTAL PARKS AND RECREATION	4,334,658	4,873,302	4,956,700	5,140,964	5,160,100
ESTIMATED FUND BALANCE 12-31-23					2,630,322
TOTAL PARKS & RECREATION MEANS OF FINANCE					7,790,422

**SPECIAL 1% SALES TAX (BBB)
EXPENDITURES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
203 SPECIAL 1% SALES TAX (BBB) FUND					
490 OTHER					
490.10 Watertown Event Center	169,128	138,826	216,850	218,225	215,000
490.11 Watertown Promotions/CVB/Chamber	369,847	447,056	475,000	487,101	487,000
490.13 Other	250,000	300,000	500,000	500,000	600,000
TOTAL 1% SALES TAX (BBB)	788,975	885,882	1,191,850	1,205,325	1,302,000
ENDING FUND BALANCE					830,975
TOTAL BBB SALES TAX FUND REQUIREMENTS					2,132,975

**SPECIAL 1% SALES TAX (BBB)
REVENUES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
SPECIAL 1% SALES TAX					
310 TAXES					
390.00 31301 Bed, Board & Booze Tax	1,057,969	1,100,582	1,009,000	1,116,552	1,120,000
31305 Sales Tax - Audits	17,282	62,231	-	-	-
TOTAL TAXES	1,075,251	1,162,813	1,009,000	1,116,552	1,120,000
360 MISCELLANEOUS REVENUE					
390.00 36100 Interest Earned	1,867	19,213	1,500	51,240	20,000
TOTAL MISCELLANEOUS REVENUE	1,867	19,213	1,500	51,240	20,000
TOTAL SPECIAL 1% SALES TAX	1,077,118	1,182,026	1,010,500	1,167,793	1,140,000
ESTIMATED FUND BALANCE 12-31-23					992,975
TOTAL BBB SALES TAX FUND MEANS OF FINANCE					2,132,975

PRAIRIE LAKES WELLNESS CENTER
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
204 COMMUNITY RECREATION FUND					
450 CULTURE AND RECREATION					
451.22 Community Recreation Center	1,465,634	1,614,915	1,751,535	1,650,947	1,717,500
TOTAL WELLNESS CENTER	1,465,634	1,614,915	1,751,535	1,650,947	1,717,500
ENDING FUND BALANCE					55,394
TOTAL WELLNESS CENTER REQUIREMENTS					1,772,894

PRAIRIE LAKES WELLNESS CENTER
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
CIVIC AND RECREATION CENTER					
340 CHARGES FOR GOODS AND SERVICES					
351.22 34701 Membership Fees	1,141,813	1,186,101	1,225,000	1,200,622	1,262,000
34702 Fees - Admission & Program	179,592	166,686	296,000	188,369	162,900
34706 HB/RB Court Fees	206	926	-	-	-
34709 Other	3,027	7,170	13,000	10,226	7,200
34711 Rentals - Pool (School)	3	129	9,000	3,500	-
34713 Aquatic Fees/Swim Class	99,324	101,743	100,000	101,549	114,600
34714 Enrollment Fee for Bldg	15,122	14,188	20,000	15,620	15,850
34717 Merchandise Revenue	11,368	10,817	15,000	12,620	11,060
TOTAL CHARGES FOR GOODS & SERVICES	1,450,455	1,487,761	1,678,000	1,532,506	1,573,610
360 MISCELLANEOUS REVENUE					
351.22 36100 Interest Earned	901	5,539	3,000	9,523	9,850
36200 Rentals - Buildings	13,922	726	5,000	1,632	37,200
36700 Donations	530	2,300	-	-	-
36702 Sponsorships	-	-	-	13,750	-
36907 Senior Membership Contribution	-	57,495	-	67,197	-
36909 Other Misc. Revenue	38,425	9,062	-	16,611	30,200
36910 Cash Short & Over	-	(0)	-	-	-
TOTAL MISCELLANEOUS REVENUE	53,778	75,122	8,000	108,713	77,250
390 OTHER FINANCING SOURCES					
351.22 39101 Sales of General Fixed Assets	114	-	-	-	-
TOTAL OTHER FINANCING SOURCES	114	-	-	-	-
TOTAL WELLNESS CENTER	1,504,347	1,562,883	1,686,000	1,641,220	1,650,860
ESTIMATED FUND BALANCE 12-31-23					122,034
TOTAL WELLNESS CENTER FUND MEANS OF FINANCE					1,772,894

CASUALTY RESERVE
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
205 CASUALTY RESERVE FUND					
490 OTHER					
495.00 Casualty Reserve Fund	-	-	15,000	-	15,000
TOTAL CASUALTY RESERVE FUND	-	-	15,000	-	15,000
ENDING FUND BALANCE					16,984
TOTAL CASUALTY RESERVE REQUIREMENTS					31,984

CASUALTY RESERVE
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
CASUALTY RESERVE					
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	111	715		836	-
TOTAL MISCELLANEOUS REVENUE	111	715	-	836	-
TOTAL CASUALTY RESERVE	111	715	-	836	-
ESTIMATED FUND BALANCE 12-31-23					31,984
TOTAL CASUALTY RESERVE FUND MEANS OF FINANCE					31,984

CAPITAL IMPROVEMENT
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
212 CAPITAL IMPROVEMENT FUND					
420 PUBLIC SAFETY					
420.84 Public Safety Improvements	-	-	65,000	-	15,000
420.85 Public Safety - Equipment & Vehicles	1,044	-	328,000	95,998	1,055,000
TOTAL PUBLIC SAFETY	<u>1,044</u>	<u>-</u>	<u>393,000</u>	<u>95,998</u>	<u>1,070,000</u>
430 PUBLIC WORKS					
430.15 Public Works - Equipment & Vehicles	-	-	-	-	238,000
431.80 Street System Improvements	1,067,814	8,027,899	4,445,000	5,041,165	6,999,000
432.80 Storm Sewer & Flood Control Projects	37,524	236,860	2,350,300	590,168	150,000
TOTAL PUBLIC WORKS	<u>1,105,338</u>	<u>8,264,759</u>	<u>6,795,300</u>	<u>5,631,333</u>	<u>7,387,000</u>
440 HEALTH & WELFARE					
441.15 Health & Welfare - Equipment & Vehicles	-	-	-	-	48,000
TOTAL CULTURE & RECREATION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,000</u>
450 CULTURE & RECREATION					
451.10 Culture & Recreation - Equipment & Vehicles	-	-	-	-	511,000
451.82 Recreational Facility Improvements	2,375,820	2,655,117	2,338,000	651,229	1,830,000
TOTAL CULTURE & RECREATION	<u>2,375,820</u>	<u>2,655,117</u>	<u>2,338,000</u>	<u>651,229</u>	<u>2,341,000</u>
460 URBAN REDEVELOPMENT & HOUSING					
465.83 Industrial Park Infrastructure, Sr. Center	292,792	76,958	302,400	296,169	265,400
TOTAL URBAN REDEVELOPMENT & HOUSING	<u>292,792</u>	<u>76,958</u>	<u>302,400</u>	<u>296,169</u>	<u>265,400</u>
470 DEBT SERVICE					
470.00 Debt Service Payments	2,993,428	4,523,126	5,366,470	5,366,010	5,670,760
TOTAL DEBT SERVICE	<u>2,993,428</u>	<u>4,523,126</u>	<u>5,366,470</u>	<u>5,366,010</u>	<u>5,670,760</u>
490 OTHER					
490.00 Transfers Out	5,300,000	300,000	300,000	300,000	491,500
TOTAL OTHER	<u>5,300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>491,500</u>
TOTAL CAPITAL IMPROVEMENT FUND	<u>12,068,422</u>	<u>15,819,960</u>	<u>15,495,170</u>	<u>12,340,739</u>	<u>17,273,660</u>
ENDING FUND BALANCE					<u>8,537,479</u>
TOTAL CAPITAL IMPROVEMENT FUND REQUIREMENTS					<u>25,811,139</u>

CAPITAL IMPROVEMENT
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
CAPITAL IMPROVEMENT FUND					
310 TAXES					
31302 Sales Tax and Use Tax	9,068,143	10,211,856	9,010,000	9,527,533	9,670,000
31305 Sales Taxes - Audits	47,450	657,909	-	20,116	-
TOTAL TAXES	<u>9,115,593</u>	<u>10,869,765</u>	<u>9,010,000</u>	<u>9,547,650</u>	<u>9,670,000</u>
330 INTERGOVERNMENTAL REVENUES					
33145 Other Federal Grants	-	-	900,000	310,078	-
33406 State STP Funds	892,433	852,061	875,000	826,170	850,000
33413 SD DOT Grants	-	1,324,023	1,249,800	48,244	-
33499 Other State Grants	-	100,000	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	<u>892,433</u>	<u>2,276,084</u>	<u>3,024,800</u>	<u>1,184,492</u>	<u>850,000</u>
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	345,452	767,355	350,000	698,459	350,000
36301 Special Assessments	56,001	-	-	-	-
36700 Donations	64,000	1,050,000	-	15,000	-
36701 Contributions	-	20,000	-	42,000	-
36702 Sponsorships	-	1,000,000	-	-	-
36906 Recovery of Direct Expense	22,404	-	-	-	-
36909 Other Miscellaneous Revenue	135,198	159,889	50,000	42,409	-
TOTAL MISCELLANEOUS REVENUE	<u>623,055</u>	<u>2,997,244</u>	<u>400,000</u>	<u>797,868</u>	<u>350,000</u>
390 OTHER FINANCING SOURCES					
39101 Sale of General Fixed Assets	-	199,216	-	-	-
39121 Bond Proceeds	-	239,695	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>438,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL IMPROVEMENT FUND	<u>10,631,081</u>	<u>16,582,004</u>	<u>12,434,800</u>	<u>11,530,010</u>	<u>10,870,000</u>
ESTIMATED FUND BALANCE 12-31-23					<u>14,941,139</u>
TOTAL CAPITAL IMPROVEMENT FUND MEANS OF FINANCE					<u>25,811,139</u>

**E-911
EXPENDITURES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
214 E-911 FUND					
420 PUBLIC SAFETY					
421.51 E-911	1,038,126	1,072,981	1,285,700	1,206,494	1,430,000
TOTAL E-911	1,038,126	1,072,981	1,285,700	1,206,494	1,430,000
ENDING FUND BALANCE					571,523
TOTAL E-911 REQUIREMENTS					2,001,523

**E-911
REVENUES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
E-911 FUND					
330 INTERGOVERNMENTAL REVENUES					
33520 PSAP Project Funding	40,338	83,373	45,000	46,862	-
TOTAL INTERGOVERNMENTAL REVENUES	40,338	83,373	45,000	46,862	-
340 CHARGES FOR GOODS AND SERVICES					
34208 911 Surcharge Revenue	343,846	354,026	350,000	350,185	350,000
34209 County E-911 Surcharges	279,384	278,708	283,000	282,617	285,000
TOTAL CHARGES FOR GOODS AND SERVICES	623,230	632,734	633,000	632,802	635,000
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	2,092	19,281	3,500	42,440	6,000
36703 County Contribution	-	24,000	62,450	58,194	62,500
36909 Other Miscellaneous Revenue	6,508	11	2,500	-	2,500
TOTAL MISCELLANEOUS REVENUE	8,600	43,292	68,450	100,634	71,000
390 OTHER FINANCING SOURCES					
39112 Transfer In - General Fund	75,000	75,000	75,000	75,000	75,000
39113 Transfer In - Capital Improvement Fund	300,000	300,000	300,000	300,000	350,000
TOTAL OTHER FINANCING SOURCES	375,000	375,000	375,000	375,000	425,000
TOTAL E-911	1,047,168	1,134,399	1,121,450	1,155,299	1,131,000
ESTIMATED FUND BALANCE 12-31-23					870,523
TOTAL E-911 FUND MEANS OF FINANCE					2,001,523

LIBRARY FINES
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
226 LIBRARY FINES FUND					
450 CULTURE AND RECREATION					
455.06 Library Fines Fund	91,992	102,086	23,950	33,489	35,750
TOTAL LIBRARY FINES FUND	91,992	102,086	23,950	33,489	35,750
ENDING FUND BALANCE					148,754
TOTAL LIBRARY FINES FUND REQUIREMENTS					184,504

LIBRARY FINES
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
LIBRARY FINES FUND					
330 INTERGOVERNMENTAL REVENUES					
33145 Other Federal Grants	-	60,000	-	-	-
33499 Other State Grants	900	900	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	900	60,900	-	-	-
350 FINES & FORFEITS					
35102 Library Fines	10,124	9,831	8,000	8,160	8,000
TOTAL FINES & FORFEITS	10,124	9,831	8,000	8,160	8,000
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	776	3,495	2,000	7,062	3,000
36700 Donations	23,514	22,002	7,000	9,015	7,000
36909 Other Miscellaneous Revenue	14,928	17,213	10,000	12,852	1,000
36910 Cash Short & Over	(15)	22	-	5	-
TOTAL MISCELLANEOUS REVENUE	39,203	42,733	19,000	28,935	11,000
TOTAL LIBRARY FINES FUND	50,227	113,464	27,000	37,095	19,000
ESTIMATED FUND BALANCE 12-31-23					165,504
TOTAL LIBRARY FINES FUND MEANS OF FINANCE					184,504

TIF #2 FUND
EXPENDITURES

280 TIF #2

490 OTHER

490.04 Tax Increment Financing Fund

TOTAL TIF #2

ENDING FUND BALANCE

TOTAL TIF #2 REQUIREMENTS

ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
97,688	100,282	103,000	100,780	106,000
97,688	100,282	103,000	100,780	106,000
				(1,483,106)
				(1,377,106)

TIF #2 FUND
REVENUES

TAX INCREMENT FINANCING FUND #2 (TIF #2)

310 TAXES

31810 TIF Taxes Current

TOTAL TAXES

360 MISCELLANEOUS REVENUE

36100 Interest Earned

TOTAL MISCELLANEOUS REVENUE

TOTAL TAX INCREMENT FINANCING FUND #2

ESTIMATED FUND BALANCE 12-31-22

TOTAL TIF #2 FUND MEANS OF FINANCE

ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
69,281	68,295	68,000	67,309	106,000
69,281	68,295	68,000	67,309	106,000
13	-	50	-	-
13	-	50	-	-
69,294	68,295	68,050	67,309	106,000
				(1,483,106)
				(1,377,106)

TIF #5 FUND
EXPENDITURES

282 TIF #5

490 OTHER

490.06 Tax Increment Financing Fund

TOTAL TIF #5

ENDING FUND BALANCE

TOTAL TIF #5 REQUIREMENTS

ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
219,835	221,254	223,000	217,588	224,500
<u>219,835</u>	<u>221,254</u>	<u>223,000</u>	<u>217,588</u>	<u>224,500</u>
				<u>(3,106,739)</u>
				<u>(2,882,239)</u>

TIF #5 FUND
REVENUES

TAX INCREMENT FINANCING FUND #5 (TIF #5)

310 TAXES

31810 TIF Taxes Current

31901 Penalty and Interest

TOTAL TAXES

360 MISCELLANEOUS REVENUE

36100 Interest Earned

TOTAL MISCELLANEOUS REVENUE

TOTAL TAX INCREMENT FINANCING FUND #5

ESTIMATED FUND BALANCE 12-31-22

TOTAL TIF #5 MEANS OF FINANCE

ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
206,210	216,952	242,000	244,556	250,000
8	253	-	-	-
<u>206,218</u>	<u>217,205</u>	<u>242,000</u>	<u>244,556</u>	<u>250,000</u>
24	-	100	-	-
<u>24</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>
<u>206,242</u>	<u>217,205</u>	<u>242,100</u>	<u>244,556</u>	<u>250,000</u>
				<u>(3,132,239)</u>
				<u>(2,882,239)</u>

TIF #7 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
284 TIF #7					
490 OTHER					
490.08 Tax Increment Financing Fund	17,846	360,491	359,000	351,294	352,000
TOTAL TIF #7	17,846	360,491	359,000	351,294	352,000
ENDING FUND BALANCE					-
TOTAL TIF #7 REQUIREMENTS					352,000

TIF #7 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #7 (TIF #7)					
310 TAXES					
31810 TIF Taxes Current	17,846	360,491	359,000	351,388	352,000
TOTAL TAXES	17,846	360,491	359,000	351,388	352,000
TOTAL TAX INCREMENT FINANCING FUND #7	17,846	360,491	359,000	351,388	352,000
ESTIMATED FUND BALANCE 12-31-23					-
TOTAL TIF #7 MEANS OF FINANCE					352,000

TIF #8 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
285 TIF #8					
490 OTHER					
490.09 Tax Increment Financing Fund	-	43,478	44,000	43,266	44,000
TOTAL TIF #8	-	43,478	44,000	43,266	44,000
ENDING FUND BALANCE					-
TOTAL TIF #8 REQUIREMENTS					44,000

TIF #8 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #8 (TIF #8)					
310 TAXES					
31810 TIF Taxes Current	8,634	43,478	44,000	43,273	44,000
TOTAL TAXES	8,634	43,478	44,000	43,273	44,000
TOTAL TAX INCREMENT FINANCING FUND #8	8,634	43,478	44,000	43,273	44,000
ESTIMATED FUND BALANCE 12-31-23					-
TOTAL TIF #8 MEANS OF FINANCE					44,000

TIF #9 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
286 TIF #9					
490 OTHER					
490.10 Tax Increment Financing Fund	7,418	32,434	33,000	32,325	33,000
TOTAL TIF #9	7,418	32,434	33,000	32,325	33,000
ENDING FUND BALANCE					-
TOTAL TIF #9 REQUIREMENTS					33,000

TIF #9 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #9 (TIF #9)					
310 TAXES					
31810 TIF Taxes Current	7,418	32,434	33,000	32,331	33,000
TOTAL TAXES	7,418	32,434	33,000	32,331	33,000
TOTAL TAX INCREMENT FINANCING FUND #9	7,418	32,434	33,000	32,331	33,000
ESTIMATED FUND BALANCE 12-31-23					-
TOTAL TIF #9 MEANS OF FINANCE					33,000

TIF #10 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
287 TIF #10					
490 OTHER					
490.11 Tax Increment Financing Fund	439	664	37,000	900	1,000
TOTAL TIF #10	439	664	37,000	900	1,000
ENDING FUND BALANCE					-
TOTAL TIF #10 REQUIREMENTS					1,000

TIF #10 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #10 (TIF #10)					
310 TAXES					
31810 TIF Taxes Current	439	664	37,000	900	1,000
TOTAL TAXES	439	664	37,000	900	1,000
TOTAL TAX INCREMENT FINANCING FUND #10	439	664	37,000	900	1,000
ESTIMATED FUND BALANCE 12-31-23					-
TOTAL TIF #10 MEANS OF FINANCE					1,000

TIF #11 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
288 TIF #11					
490 OTHER					
490.12 Tax Increment Financing Fund	7,036	1,901,216	75,000	141,159	141,200
TOTAL TIF #11	<u>7,036</u>	<u>1,901,216</u>	<u>75,000</u>	<u>141,159</u>	<u>141,200</u>
ENDING FUND BALANCE					<u>1,541</u>
TOTAL TIF #11 REQUIREMENTS					<u><u>142,741</u></u>

TIF #11 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #11 (TIF #11)					
310 TAXES					
31810 TIF Taxes Current	-	440	600	611	600
31901 Interest & Penalty	-	-	-	-	-
TOTAL TAXES	<u>-</u>	<u>440</u>	<u>600</u>	<u>611</u>	<u>600</u>
390 OTHER FINANCING SOURCES					
39121 Bond Proceeds	2,000,000	-	-	-	-
39113 Transfer In - Capital Improvement Fund	-	-	-	49,000	141,500
TOTAL MISCELLANEOUS REVENUE	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>49,000</u>	<u>141,500</u>
TOTAL TAX INCREMENT FINANCING FUND #11	<u><u>2,000,000</u></u>	<u><u>440</u></u>	<u><u>600</u></u>	<u><u>49,611</u></u>	<u><u>142,100</u></u>
ESTIMATED FUND BALANCE 12-31-23					<u>641</u>
TOTAL TIF #11 MEANS OF FINANCE					<u><u>142,741</u></u>

TIF #12 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
289 TIF #12					
490 OTHER					
490.13 Tax Increment Financing Fund	-	-	38,000	38,139	38,000
TOTAL TIF #12	-	-	38,000	38,139	38,000
ENDING FUND BALANCE					-
TOTAL TIF #12 REQUIREMENTS					38,000

TIF #12 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #12 (TIF #12)					
310 TAXES					
31810 TIF Taxes Current	-	-	38,000	38,140	38,000
TOTAL TAXES	-	-	38,000	38,140	38,000
TOTAL TAX INCREMENT FINANCING FUND #12	-	-	38,000	38,140	38,000
ESTIMATED FUND BALANCE 12-31-22					-
TOTAL TIF #12 MEANS OF FINANCE					38,000

TIF #13 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
290 TIF #13					
490 OTHER					
490.14 Tax Increment Financing Fund	-	-	45,500	45,653	45,500
TOTAL TIF #13	-	-	45,500	45,653	45,500
ENDING FUND BALANCE					-
TOTAL TIF #13 REQUIREMENTS					45,500

TIF #13 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #13 (TIF #13)					
310 TAXES					
31810 TIF Taxes Current	-	-	45,500	45,653	45,500
TOTAL TAXES	-	-	45,500	45,653	45,500
TOTAL TAX INCREMENT FINANCING FUND #13	-	-	45,500	45,653	45,500
ESTIMATED FUND BALANCE 12-31-22					-
TOTAL TIF #13 MEANS OF FINANCE					45,500

TIF #14 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
291 TIF #14					
490 OTHER					
490.15 Tax Increment Financing Fund	-	-	93,000	95,284	93,000
TOTAL TIF #14	-	-	93,000	95,284	93,000
ENDING FUND BALANCE					-
TOTAL TIF #14 REQUIREMENTS					93,000

TIF #14 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #14 (TIF #14)					
310 TAXES					
31810 TIF Taxes Current	-	-	93,000	95,377	93,000
31901 Interest & Penalty	-	-	-	15	-
TOTAL TAXES	-	-	93,000	95,391	93,000
TOTAL TAX INCREMENT FINANCING FUND #14	-	-	93,000	95,391	93,000
ESTIMATED FUND BALANCE 12-31-22					-
TOTAL TIF #14 MEANS OF FINANCE					93,000

TIF #15 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
292 TIF #15					
490 OTHER					
490.16 Tax Increment Financing Fund	-	-	8,000	-	500
TOTAL TIF #15	-	-	8,000	-	500
ENDING FUND BALANCE					-
TOTAL TIF #15 REQUIREMENTS					500

TIF #15 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #15 (TIF #15)					
310 TAXES					
31810 TIF Taxes Current	-	-	8,000	-	500
TOTAL TAXES	-	-	8,000	-	500
TOTAL TAX INCREMENT FINANCING FUND #15	-	-	8,000	-	500
ESTIMATED FUND BALANCE 12-31-22					-
TOTAL TIF #15 MEANS OF FINANCE					500

TIF #16 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
293 TIF #16					
490 OTHER					
490.17 Tax Increment Financing Fund	-	-	1,000	532	1,000
TOTAL TIF #16	-	-	1,000	532	1,000
ENDING FUND BALANCE					-
TOTAL TIF #16 REQUIREMENTS					1,000

TIF #16 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #16 (TIF #16)					
310 TAXES					
31810 TIF Taxes Current	-	-	-	532	1,000
TOTAL TAXES	-	-	-	532	1,000
TOTAL TAX INCREMENT FINANCING FUND #16	-	-	-	532	1,000
ESTIMATED FUND BALANCE 12-31-22					-
TOTAL TIF #16 MEANS OF FINANCE					1,000

TIF #17 FUND
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
294 TIF #17					
490 OTHER					
490.18 Tax Increment Financing Fund	-	-	10	8	10
TOTAL TIF #17	-	-	10	8	10
ENDING FUND BALANCE					-
TOTAL TIF #17 REQUIREMENTS					10

TIF #17 FUND
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
TAX INCREMENT FINANCING FUND #17 (TIF #17)					
310 TAXES					
31810 TIF Taxes Current	-	-	10	8	10
TOTAL TAXES	-	-	10	8	10
TOTAL TAX INCREMENT FINANCING FUND #17	-	-	10	8	10
ESTIMATED FUND BALANCE 12-31-22					-
TOTAL TIF #17 MEANS OF FINANCE					10

CAPITAL PROJECTS FUND

CAPITAL PROJECTS
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
505 CAPITAL PROJECTS FUND					
450 CAPITAL PROJECTS					
456.02 Capital Projects	3,764,999	1,226,180	9,658,760	209,709	-
TOTAL CAPITAL PROJECTS	3,764,999	1,226,180	9,658,760	209,709	-
ENDING FUND BALANCE					10,224,427
TOTAL CAPITAL PROJECTS REQUIREMENTS					10,224,427

CAPITAL PROJECTS FUNDS
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
CAPITAL PROJECTS FUND					
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	3,629	151,530	10,000	510,948	10,000
TOTAL MISCELLANEOUS REVENUE	3,629	151,530	10,000	510,948	10,000
390 OTHER FINANCING SOURCES					
39121 Bond Proceeds	7,370,000	7,310,000	-	-	-
39126 Premiums on Bonds	238,955	302,952	-	-	-
TOTAL OTHER FINANCING SOURCES	7,608,955	7,612,952	-	-	-
TOTAL CAPITAL PROJECTS FUND	7,612,584	7,764,483	10,000	510,948	10,000
ESTIMATED FUND BALANCE 12-31-23					10,214,427
TOTAL CAPITAL PROJECTS MEANS OF FINANCE					10,224,427

CAPITAL PROJECTS FUND

CAPITAL PROJECTS
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
506 CAPITAL PROJECTS FUND					
450 CAPITAL PROJECTS					
456.02 Capital Projects	-	4,855,467	20,899,030	31,765,189	-
TOTAL CAPITAL PROJECTS	-	4,855,467	20,899,030	31,765,189	-
ENDING FUND BALANCE					36,968
TOTAL CAPITAL PROJECTS REQUIREMENTS					36,968

CAPITAL PROJECTS FUNDS
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
CAPITAL PROJECTS FUND					
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	-	336,666	10,000	843,945	-
TOTAL MISCELLANEOUS REVENUE	-	336,666	10,000	843,945	-
390 OTHER FINANCING SOURCES					
39121 Bond Proceeds	-	28,380,305	-	-	-
39126 Premiums on Bonds	-	2,010,405	-	-	-
39406 Transfer In - Capital Projects Fund	-	4,446,608	-	400,000	-
TOTAL OTHER FINANCING SOURCES	-	34,837,318	-	400,000	-
TOTAL CAPITAL PROJECTS FUND	-	35,173,984	10,000	1,243,945	-
ESTIMATED FUND BALANCE 12-31-22					36,968
TOTAL CAPITAL PROJECTS MEANS OF FINANCE					36,968

ENTERPRISE FUNDS

WASTEWATER
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
600 PUBLIC ENTERPRISE					
604 WASTEWATER					
430 PUBLIC WORKS					
432.52 Wastewater Collection System	1,300,942	3,003,395	1,579,570	3,180,038	14,311,550
432.53 Collection System Improv	(167)	100	330,000	36,040	330,000
432.56 Wastewater Treatment Facility	3,757,978	1,105,652	36,844,800	2,690,958	17,211,800
432.57 Industrial Pretreatment	189,128	194,167	154,500	161,581	189,070
432.58 Laboratory	248,718	276,841	286,150	240,034	292,250
TOTAL WASTE WATER	5,496,599	4,580,155	39,195,020	6,308,652	32,334,670

WASTEWATER
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
WASTEWATER FUND					
WASTEWATER COLLECTION SYSTEM					
SANITARY SEWER MAINTENANCE					
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	119,667	190,674	90,000	296,630	90,000
36401 Sale of Fixed Assets	8,821	12,022	-	-	-
36909 Other Miscellaneous Revenue	583	290	-	295	-
TOTAL MISCELLANEOUS REVENUE	129,071	202,986	90,000	296,925	90,000
380 ENTERPRISE OPERATING REVENUES					
38301 Charges-Treas Collection	1,773,454	1,793,952	1,910,680	2,168,806	2,110,000
38302 Penalty-Treas Collection	21,730	20,528	15,000	23,716	15,000
38304 Sewer Consumption Collections	498,839	487,444	568,000	571,892	662,000
38305 Charges-Industrial Consumption	89,652	89,840	103,250	112,523	110,000
38306 Surcharges	3,204	2,171	1,500	2,422	1,500
38307 Tapping Fees	6,544	11,508	3,500	2,000	3,500
38308 Revenue for Servicing Debt	2,207,852	2,233,202	2,774,750	2,676,631	3,150,000
38309 Other	972	712	1,000	800	1,000
TOTAL ENTERPRISE OPERATING REVENUES	4,602,247	4,639,355	5,377,680	5,558,789	6,053,000
390 OTHER FINANCING SOURCES					
39107 Capital Contributions	-	-	-	-	3,000,000
TOTAL OTHER FINANCING SOURCES	-	-	-	-	3,000,000
TOTAL SANITARY SEWER MAINTENANCE	4,731,318	4,842,341	5,467,680	5,855,714	9,143,000
COLLECTION SYSTEMS IMPROVEMENTS					
390 OTHER FINANCING SOURCES					
39107 Capital Contributions	305,199	-	-	-	-
TOTAL OTHER FINANCING SOURCES	305,199	-	-	-	-
TOTAL COLL. SYSTEMS IMPROVEMENTS	305,199	-	-	-	-
WASTEWATER TREATMENT FACILITY					
360 MISCELLANEOUS REVENUE					
36909 Other Misc. Revenue	14,621	6,291	10,000	2,000	10,000
TOTAL MISCELLANEOUS REVENUE	14,621	6,291	10,000	2,000	10,000
380 ENTERPRISE OPERATING REVENUES					
38402 Penalty-Treas Collection	350	150	350	13	350
38910 Sump Pump Variance	45,500	26,775	45,500	40,000	45,500
TOTAL ENTERPRISE OPERATING REVENUES	45,850	26,925	45,850	40,013	45,850
TOTAL WASTEWATER TREATMENT FACILITY	60,471	33,216	55,850	42,013	55,850
INDUSTRIAL PRETREATMENT PROGRAM					
350 FINES					
35109 Other Fines	3,000	-	-	-	-
TOTAL FINES	3,000	-	-	-	-
380 ENTERPRISE OPERATING REVENUE					
38303 IPP Permit Fees	1,861	1,053	400	800	500
TOTAL ENTERPRISE OPERATING REVENUE	1,861	1,053	400	800	500
TOTAL INDUSTRIAL PRETREATMENT PROGRAM	4,861	1,053	400	800	500
TOTAL WASTEWATER FUND	5,101,849	4,876,611	5,523,930	5,898,527	9,199,350

SOLID WASTE
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
605 SOLID WASTE					
430 PUBLIC WORKS					
432.30 Solid Waste Collection	957,652	797,143	1,252,450	1,195,213	1,918,350
432.40 Solid Waste Disposal	1,020,654	1,935,324	2,434,420	2,538,548	1,700,890
432.45 Solid Waste Recycling	448,157	735,900	869,900	805,084	1,803,280
TOTAL SOLID WASTE	2,426,463	3,468,367	4,556,770	4,538,844	5,422,520

SOLID WASTE
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
SOLID WASTE COLLECTION					
360 MISCELLANEOUS REVENUE					
36909 Other Misc. Revenue	91	148	500	34	500
TOTAL MISCELLANEOUS REVENUE	91	148	500	34	500
380 ENTERPRISE OPERATING REVENUE					
38401 Refuse Collection Fees	457,998	497,335	552,870	530,170	580,500
38402 Penalty	2,755	3,019	2,500	2,777	2,500
TOTAL ENTERPRISE OPERATING REVENUE	460,753	500,353	555,370	532,947	583,000
TOTAL SOLID WASTE COLLECTION	460,844	500,501	555,870	532,981	583,500
SOLID WASTE DISPOSAL					
330 INTERGOVERNMENTAL REVENUE					
33145 Other Federal Grants	-	212,000	-	-	-
33404 Solid Waste Grant	-	396,334	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	608,334	-	-	-
360 MISCELLANEOUS REVENUE					
36100 Interest Earned	9,782	84,335	10,000	190,280	10,000
36401 Sale of Fixed Assets	148	27,000	-	-	-
36909 Other Miscellaneous Revenue	49,812	19,092	5,000	-	5,000
36910 Cash Short & Over	3	2	-	(3)	-
TOTAL MISCELLANEOUS REVENUE	59,745	130,429	15,000	190,278	15,000
380 ENTERPRISE OPERATING REVENUE					
38401 Refuse Collection Fees	839,610	921,550	1,013,500	967,978	1,065,000
38402 Penalty	12,910	5,916	1,500	6,825	1,500
38403 Individual Tipping Fees	247,684	430,202	200,000	188,990	210,000
38404 Commercial Tipping Fees	1,725,055	1,618,272	2,128,600	1,722,451	2,235,000
TOTAL ENTERPRISE OPERATING REVENUE	2,825,259	2,975,940	3,343,600	2,886,243	3,511,500
TOTAL SOLID WASTE DISPOSAL	2,885,004	3,714,704	3,358,600	3,076,521	3,526,500
SOLID WASTE RECYCLING					
360 MISCELLANEOUS REVENUE					
36909 Other Misc. Revenue	42	20,907	-	-	-
TOTAL MISCELLANEOUS REVENUE	42	20,907	-	-	-
380 ENTERPRISE OPERATING REVENUE					
38401 Refuse Collection Fees	228,999	251,313	275,000	253,085	288,750
38402 Penalty	1,378	1,508	3,000	1,289	3,000
38410 Sale of Carts	17,898	17,250	15,000	10,176	15,000
TOTAL ENTERPRISE OPERATING REVENUE	248,275	270,071	293,000	264,549	306,750
TOTAL SOLID WASTE RECYCLING	248,317	290,978	293,000	264,549	306,750
TOTAL SOLID WASTE FUND	3,594,165	4,506,183	4,207,470	3,874,051	4,416,750

AIRPORT
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
606 AIRPORT					
430 PUBLIC WORKS					
435.00 Airport	968,542	1,966,108	1,329,850	1,380,621	1,332,400
435.03 A.I.P. Project	10,391,775	487,580	2,210,000	336,534	2,690,000
TOTAL AIRPORT	11,360,317	2,453,688	3,539,850	1,717,155	4,022,400

AIRPORT
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	ADOPTED FY 24
AIRPORT					
310 TAXES					
31201 Airflight Tax	7,178	14,823	6,000	25,024	15,000
TOTAL TAXES	7,178	14,823	6,000	25,024	15,000
330 INTERGOVERNMENTAL REVENUE					
33113 FEMA Grant	-	8,500	-	634,443	-
33499 Other State Grants	-	89,198	100,000	108,683	-
33145 Other Federal Grants	758,978	799,687	-	436,078	-
TOTAL INTERGOVERNMENTAL REVENUE	758,978	897,385	100,000	1,179,204	-
360 MISCELLANEOUS REVENUE					
36401 Sale of Fixed Assets	3,154	-	-	-	-
36909 Other Miscellaneous Revenue	5,036	561,894	-	3,378	-
TOTAL MISCELLANEOUS REVENUE	8,190	561,894	-	3,378	-
380 ENTERPRISE OPERATING REVENUE					
38402 Penalty	4,143	54	1,000	220	1,000
38501 Landing Fees	77,095	24,757	10,000	21,544	24,000
38500 Baggage Charge	33,310	59,146	45,600	51,747	45,500
38502 Hanger Rental - General Aviation	61,028	60,449	70,000	60,851	63,000
38503 FBO Rental	9,661	9,742	3,200	9,926	10,000
38504 Terminal Rental	73,164	61,415	58,000	82,435	80,000
38505 Other Rental	46,862	59,155	60,000	66,966	81,000
38506 Fuel Flowage Fees	27,245	22,305	25,000	20,204	25,000
38507 Farming Proceeds	46,173	45,224	46,000	47,488	47,500
38509 Other	4,431	2,639	1,000	304	1,000
38511 Advertising Revenue	-	16,199	-	20,250	-
TOTAL ENTERPRISE OPERATING REV	383,112	361,086	319,800	381,935	378,000
390 OTHER FINANCING SOURCES					
39112 Transfer In-General Fund	-	-	-	-	500,000
39113 Transfer In-Capital Improvement Fund	5,000,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES	5,000,000	-	-	-	500,000
AIRPORT IMPROVEMENT PROJECT (A.I.P.)					
330 INTERGOVERNMENTAL REVENUE					
33113 FAA Grant	7,857,258	10,747,355	1,989,000	(1,554,477)	2,421,000
33413 SD DOT Grant	208,979	45,642	77,350	1,170	94,150
TOTAL INTERGOVERNMENTAL REVENUE	8,066,237	10,792,997	2,066,350	(1,553,307)	2,515,150
TOTAL AIRPORT	14,223,695	12,628,186	2,492,150	36,233	3,408,150