2025

BUDGET
CITY OF WATERTOWN, SOUTH DAKOTA

January 1, 2025 – December 31, 2025

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

Kristen Bobzien	Chief Financial Officer
Kim Stricherz	Assistant Finance Officer
Jennifer Collins	Records/Licensing Manager
Brianna Spilde	Accounts Receivable Specialist
Emily Forrest	Accounts Payable Specialist

CITY OF
WATERTOWN
SOUTH DAKOTA

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CITY OF WATERTOWN

CITY OFFICIALS & DEPARTMENT HEADS

2024-2025

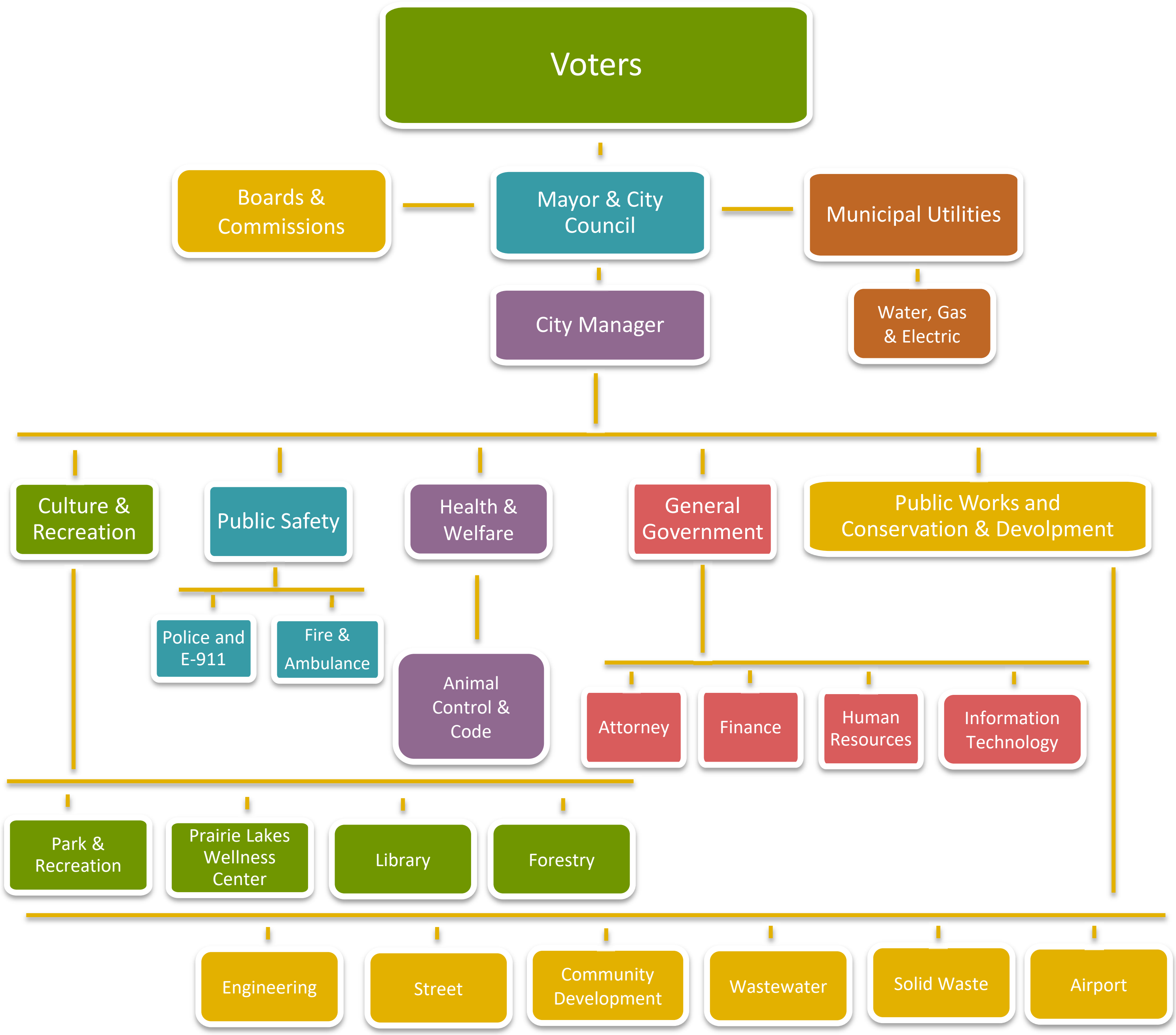
MAYOR:	Ried Holien

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

DEPARTMENT HEADS:

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


Voters
Boards & Commissions
Mayor & City Council
Municipal Utilities
City Manager
Water, Gas & Electric
Culture & Recreation
Public Safety
Health & Welfare
General Government
Public Works and Conservation & Devlopment
Police and E-911
Fire & Ambulance
Animal Control & Code
Attorney
Finance
Human Resources
Information Technology
Park & Recreation
Prairie Lakes Wellness Center
Library
Forestry
Engineering
Street
Community Development
Wastewater
Solid Waste
Airport

City of Watertown
Summary of Budgeted Full Time Personnel
2015-2025

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administration	12	12	12	12	12	12	13	14	13	16	16
City Manager	-	-	-	-	-	-	1.5	1.5	2	4	4
Mayor	0.5	0.5	0.5	0.5	0.5	0.5	-	-	-	-	-
Attorney	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	-	-	-
Human Resources	-	-	-	-	-	1	2	3	3	3	3
Finance	7	7	7	7	7	6	5	5	5	5	5
Information Technology	3	3	3	3	3	3	3	3	3	4	4
Public Safety	93	93	93	94	93	93	98	98	101	102	101
Police	42	42	42	42	42	42	45	45	46	46	45
Fire/Ambulance	38	38	38	39	39	39	39	39	39	40	40
Animal Control/Code Enforcement	1	1	1	1	1	1	1	1	2	2	2
E-911	12	12	12	12	11	11	13	13	14	14	14
Public Works	58	59	60	62	64	65	66	68	68	68	68
Admin	-	-	-	-	-	-	-	-	2	2	2
Streets	12	13	13	14	15	15	15	15	16	16	16
Engineering	7	7	7	7	7	7	7	7	6	6	6
Community Development	4	4	4	5	5	5	6	6	5	5	5
Airport*	3	3	4	4	5	6	6	8	7	7	7
Wastewater*	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	15	15	15
Solid Waste*	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	17	17	17
Upper Big Sioux	1	1	1	1	1	1	1	1	-	-	-
Parks and Recreation	36	36	37	38	39	40	42	44	47	47	50
Admin	3	3	4	4	4	4	3	3	2.75	2.75	2
PLWC	6	6	6	6.5	7	7	7.5	8.5	7	7	5
Golf	3	3	3	3	3	3	3	3	4	4	4
Park System	5	5	5	5	5	5	5	6	7.5	7.5	8
Forestry	2.5	2.5	2.5	2.5	2.5	2.5	3.5	3.5	4.5	4.5	4.5
Cemetery	2.00	2.00	2.00	2.00	2	2	2	2	2	2	2
Recreation	4.00	4.00	4.00	4.00	4.4	4.4	5.1	5.1	5.75	5.75	3
PLIA	0.50	0.50	0.50	0.50	0.5	0.5	0.5	0.5	1.5	1.5	2.5
Zoo	10.00	10.00	10.00	10.00	10.0	11.0	12.0	12.0	12	12	12
Facilities Management	-	-	-	0.5	0.6	0.6	0.4	0.4	-	-	7
Library	9	9	9	9	9	9	9	9	9	9	7
	208	**209**	**211**	**215**	**217**	**219**	**228**	**233**	**238**	**242**	**242**

CITY OF WATERTOWN, SOUTH DAKOTA
2025 BUDGET CALENDAR

Date	Activity
May	• Budget Kickoff Meeting • Departments meet with HR/Finance on Personnel • Capital Improvement Plan (CIP) Documents Distributed • Department Heads Begin Fee Analysis Research/Comparison
May 31	• Press Release on Subsidy Application Released • Financial (Budget vs Actual) and Key Budget Parameters distributed to Department Heads
June 7	• Department Heads Submit Full-Time employee Count and Part-Time Hours by Position to Finance/HR
June 21	• CIP Requests • 2025 Budget Requests submitted in Incode
July 1	• Subsidy Applications Due
July 8-19	• Department Heads Meet with CM and CFO to Review Operational budgets, Fee Schedule Updates and CIP Requests
September 3	• First Reading of Property Tax Levy Ordinance
September 9	• Proposed Budget Distributed to City Council
September 16	• Second Reading of Property Tax Levy Ordinance
September 23	• Budget Work Session #1 with City Council
October 7	• Budget Work Session #2 with City Council
October 8	• Budget Work Session #3 with City Council (Optional)
October 21	• First Reading of Budget Ordinance
November 4	• Second Reading of Budget Ordinance • Adoption of Fee Resolution • Adoption of Long-term Capital Improvement Plan
December	• Budget Book available to City Council and Staff • Budget Book available on City Website
January 1, 2025	• New Fiscal Year Begins

ORDINANCE 24-25

2025 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 Improv. Fund	Emergency 9-1-1 Fund	Library Fines 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	Tax Increment District #15 Fund	Tax Increment District #16 Fund	Tax Increment District #17 Fund	Tax Increment District #19 Fund	Tax Increment District #20 Fund	Capital Project Fund - 505	Total Governmental Funds
410 GENERAL GOVERNMENT																								
411 Legislative																								
411.10 Mayor & City Council	204,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	204,150
411.50 Contingency	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
TOTAL LEGISLATIVE	354,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	354,150
415 Financial Administration																								
415.15 City Manager	545,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	545,040
415.20 Attorney	173,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,050
415.25 Human Resources Department	452,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	452,940
415.30 Finance Office	744,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	744,890
TOTAL FINANCIAL ADMINISTRATION	1,915,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,915,920
419 Other																								
419.15 Contributions to External Org	458,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	458,250
419.33 Information Technology	850,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	850,820
419.41 Facilities Management	918,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	918,550
419.60 Engineering	682,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	682,230
TOTAL OTHER	2,909,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,909,850
TOTAL GENERAL GOVERNMENT	5,179,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,179,920
420 PUBLIC SAFETY																								
420.85 Public Safety Equipment/Vehicles	-	-	-	-	-	862,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	862,500
421.00 Police	5,393,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,393,590
421.51 Emergency 9-1-1 Dispatch	-	-	-	-	-	-	1,471,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,471,850
422.20 Fire Fighting & Prevention	1,342,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,342,400
422.91 Ambulance Service	3,837,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,837,850
TOTAL PUBLIC SAFETY	10,573,840	-	-	-	-	862,500	1,471,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,908,190
430 PUBLIC WORKS																								
430.10 Public Works Administration	318,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	318,960
430.15 Public Works Equipment/Vehicles	-	-	-	-	-	323,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	323,000
431.20 Highways, Streets and Roadways	1,976,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,976,540
431.25 Snow Removal	430,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	430,100
431.60 Street Lighting	920,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	920,000
431.80 Street System Improvements	-	-	-	-	-	3,860,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,860,000
432.54 Storm Sewer/Water Resources	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,400
437.00 Cemetery	327,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	327,350
TOTAL PUBLIC WORKS	4,030,350	-	-	-	-	4,183,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,213,350
440 HEALTH AND WELFARE																								
441.32 Mosquito Control	114,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114,500
441.43 Animal Control/Code Enforcement	239,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239,610
TOTAL HEALTH AND WELFARE	354,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	354,110
450 CULTURE AND RECREATION																								
451.00 Park & Recreation Department	-	5,956,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,956,840
451.10 Park & Recreation Equipment/Vehicles	-	-	-	-	-	299,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,000
451.22 Prairie Lakes Wellness Center	-	-	-	1,667,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667,450
451.82 Rec & Cultural Facility Impr	-	-	-	-	-	2,790,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,790,000
452.40 Forestry	495,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	495,810
455.00 Library	1,074,510	-	-	-	-	-	-	39,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,113,960
456.02 Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CULTURE AND RECREATION	1,570,320	5,956,840	-	1,667,450	-	3,089,000	-	39,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,323,060
460 CONSERVATION AND DEVELOPMENT																								
465.12 Community Development	565,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	565,100
465.83 Industrial Park/Infrastructure	-	-	-	-	-	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,400
490.10 General Government	-	-	229,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	229,500
490.11 Watertown Promotions	-	-	487,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	487,000
TOTAL CONSERVATION AND DEVELOPMENT	565,100	-	716,500	-	-	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,339,000
470 DEBT SERVICE																								
470.00 Debt Service Payments	-	-	-	-	-	5,446,030	-	-	512,600	-	-	-	1,600	141,170	-	-	-	-	-	-	-	-	-	6,101,400
TOTAL DEBT SERVICE	-	-	-	-	-	5,446,030	-	-	512,600	-	-	-	1,600	141,170	-	-	-	-	-	-	-	-	-	6,101,400
490 OPERATING TRANSFERS OUT																								
457.20 Contributions	-	-	-	-	-	-	-	-	-	332,800	42,200	31,600	-	-	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	1,192,100
493.18 To General Fund	-	-	-	-	34,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,120
493.11 To Park and Recreation Fund	1,837,000	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,437,000
493.00 To Airport Enterprise Fund	793,750	-	-	-	-	945,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,739,030
493.01 To TIF #11 Fund	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
TOTAL OPERATING TRANSFERS OUT	2,630,750	-	600,000	-	34,120	1,020,280	-	-	-	332,800	42,200	31,600	-	-	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	5,477,250
TOTAL 2025 APPROPRIATIONS	24,904,390	5,956,840	1,316,500	1,667,450	34,120	14,658,210	1,471,850	39,450	512,600	332,800	42,200	31,600	1,600	141,170	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	51,896,280
CAPITAL OUTLAY ACCUMULATIONS at 12-31-23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 2025 Appropriations & Capital Outlay Accumulations	24,904,390	5,956,840	1,316,500	1,667,450	34,120	14,658,210	1,471,850	39,450	512,600	332,800	42,200	31,600	1,600	141,170	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	51,896,280

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

		Special Revenue Funds										
	General Fund	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	Library Fines Fund	Tax Increment District #5 Fund	Tax Increment District #7 Fund	Tax Increment District #8 Fund	Tax Increment District #9 Fund
FUNDS AVAILABLE:												
Estimated Fund Balance on 12/31/24	12,739,590	1,132,653	957,871	128,065	34,116	9,155,234	630,898	163,261	(3,111,396)	-	-	-
ANTICIPATED REVENUES:												
310 Taxes	15,519,200	-	1,250,000	-		10,771,000	-	-	512,600	332,800	42,200	31,600
320 Licenses and Permits	449,200	-	-	-		-	-	-	-	-	-	-
330 Intergovernmental Revenues	1,149,200	-	-	-		1,676,000	-	-	-	-	-	-
340 Charges for Goods and Services	1,580,720	2,062,300	-	1,608,500		-	1,411,000	-	-	-	-	-
350 Fines and Forfeitures	35,000	-	-	-		-	-	8,000	-	-	-	-
360 Miscellaneous Revenues	527,700	825,800	20,000	109,500		1,387,710	83,500	11,000	-	-	-	-
380 Enterprise Operating Revenues	180,900	-	-	-		-	-	-	-	-	-	-
Subtotal - Anticipated Revenues	19,441,920	2,888,100	1,270,000	1,718,000	-	13,834,710	1,494,500	19,000	512,600	332,800	42,200	31,600
Operating Transfers In:												
From General Fund	-	1,837,000	-	-	-	-	-	-	-	-	-	-
From Special Sales Tax (BBB) Fund	-	600,000	-	-	-	-	-	-	-	-	-	-
From Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-
From Sewer Fund	967,200	-	-	-	-	-	-	-	-	-	-	-
From Solid Waste Fund	689,000	-	-	-	-	-	-	-	-	-	-	-
From Municipal Utilities Funds	1,489,400	-	-	-	-	-	-	-	-	-	-	-
Subtotal - Operating Transfers In	3,145,600	2,437,000	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDS	35,327,110	6,457,753	2,227,871	1,846,065	34,116	22,989,944	2,125,398	182,261	(2,598,796)	332,800	42,200	31,600
Less Unappropriated Fund Bal - Dec 31, 2025	(10,422,720)	(500,913)	(911,371)	(178,615)	4	(8,331,734)	(653,548)	(142,811)	3,111,396	-	-	-
TOTAL MEANS OF FINANCE	24,904,390	5,956,840	1,316,500	1,667,450	34,120	14,658,210	1,471,850	39,450	512,600	332,800	42,200	31,600
	-	-	-	-	-	-	-	-	-	-	-	-

	Special Revenue Funds											Total
	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	Tax Increment District #15 Fund	Tax Increment District #16 Fund	Tax Increment District #17 Fund	Tax Increment District #19 Fund	Tax Increment District #20 Fund	Capital Project Fund - 505	Governmental Funds
FUNDS AVAILABLE:												
Estimated Fund Balance on 12/31/24	-	900	-	-	-	-	-	-	-	-	10,274,377	32,105,569
ANTICIPATED REVENUES:												
310 Taxes	1,600	71,300	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	29,317,800
320 Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	449,200
330 Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	2,825,200
340 Charges for Goods and Services	-	-	-	-	-	-	-	-	-	-	-	6,662,520
350 Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-	43,000
360 Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	50,000	3,015,210
380 Enterprise Operating Revenues	-	-	-	-	-	-	-	-	-	-	-	180,900
Subtotal - Anticipated Revenues	1,600	71,300	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	50,000	42,493,830
Operating Transfers In:												
From General Fund	-	-	-	-	-	-	-	-	-	-	-	1,837,000
From Special Sales Tax (BBB) Fund	-	-	-	-	-	-	-	-	-	-	-	600,000
From Capital Improvement Fund	-	75,000	-	-	-	-	-	-	-	-	-	75,000
From Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	967,200
From Solid Waste Fund	-	-	-	-	-	-	-	-	-	-	-	689,000
From Municipal Utilities Funds	-	-	-	-	-	-	-	-	-	-	-	1,489,400
Subtotal - Operating Transfers In	-	75,000	-	-	-	-	-	-	-	-	-	5,657,600
TOTAL SOURCES OF FUNDS	1,600	147,200	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	10,324,377	80,256,999
Less Unappropriated Fund Bal - Dec 31, 2025	-	(6,030)	-	-	-	-	-	-	-	-	(10,324,377)	(28,360,719)
TOTAL MEANS OF FINANCE	1,600	141,170	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	51,896,280
	-	-	-	-	-	-	-	-	-	-	-	-

SECTION III
Out of the money received from the operation of the Municipal Utility Department, $1,489,400 is hereby appropriated and shall be transferred to the General Fund.

SECTION IV
The Finance Officer is hereby directed to certify the following amount of property tax levy made in this Ordinance to the County Auditor of Codington County, South Dakota, in the manner provided for by law.
General Fund $4,458,200

SECTION V
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 4, 2024
PLACED UPON ITS SECOND READING: November 18, 2024
APPROVED AND ADOPTED: November 18, 2024

ATTEST:

Ried Holien
Mayor

Kristen Bobzien
Chief Financial Officer

The above and foregoing Ordinance was moved for adoption by Alderperson Danforth, seconded by Alderperson Tupper and upon voice vote motion carried, whereupon the Mayor delared the Ordinance to be duly passed and adopted.
I herby certify that Ordinance No. 24-25 was published in the Watertown Public Opinion, the official newspaper of said City, on the 23rd day of November, 2024.
Kristen Bobzien

OBJECTS OF EXPENDITURES
ALL FUNDS
YEAR ENDING DECEMBER 31, 2025

	PERSONAL SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
GENERAL FUND:					
Administration:					
Mayor and City Council	139,200	64,950	-	-	204,150
Contingency Account	-	150,000	-	-	150,000
City Manager	489,700	55,340	-	-	545,040
Attorney	-	173,050	-	-	173,050
Human Resources	321,900	131,040	-	-	452,940
Finance Office	515,500	229,390	-	-	744,890
Contributions to External Organizations	-	458,250	-	-	458,250
Information Technology	402,400	347,340	101,080	-	850,820
Facilities Management	541,000	377,550	-	-	918,550
Public Safety:					
Police Department	4,809,700	563,890	20,000	-	5,393,590
Fire Department	909,300	348,100	85,000	-	1,342,400
Ambulance Department	3,563,500	274,350	-	-	3,837,850
Public Works:					
Public Works Administration	290,500	28,460	-	-	318,960
Public Works - Engineering	627,100	55,130		-	682,230
Public Works - Street Division	1,349,650	626,890	-	-	1,976,540
Public Works - Snow Removal Division	59,400	370,700	-	-	430,100
Public Works - Community Development	462,500	102,600	-	-	565,100
Street Lighting	-	920,000	-	-	920,000
Water Resources	-	57,400	-	-	57,400
Cemetery	247,500	43,850	36,000	-	327,350
Health & Welfare:					
Mosquito Control	13,050	91,450	10,000	-	114,500
Animal Control/Code Enforcement Officer	165,200	74,410	-	-	239,610
Culture & Recreation:					
Forestry	407,200	71,110	17,500	-	495,810
Library	734,400	246,110	94,000	-	1,074,510
Other:					
Transfers	-	2,630,750	-	-	2,630,750
TOTAL GENERAL FUND	16,048,700	8,492,110	363,580	-	24,904,390
SPECIAL REVENUE FUNDS:					
Park and Recreation	3,872,880	2,022,510	61,450	-	5,956,840
Special 1% Sales Tax (BBB)	-	1,316,500	-	-	1,316,500
Prairie Lakes Wellness Center	1,039,700	607,750	20,000	-	1,667,450
Casualty Reserve	-	34,120	-	-	34,120
Capital Improvement Fund	-	1,020,280	8,191,900	5,446,030	14,658,210
E-911 Emergency	1,248,200	176,650	47,000	-	1,471,850
Library Fines	-	29,450	10,000	-	39,450
Tax Increment District #5	-	-	-	512,600	512,600
Tax Increment District #7	-	332,800	-	-	332,800
Tax Increment District #8	-	42,200	-	-	42,200
Tax Increment District #9	-	31,600	-	-	31,600
Tax Increment District #10	-	-	-	1,600	1,600
Tax Increment District #11	-	-	-	141,170	141,170
Tax Increment District #12	-	43,350	-	-	43,350
Tax Increment District #13	-	80,750	-	-	80,750
Tax Increment District #14	-	307,700	-	-	307,700
Tax Increment District #15	-	208,700	-	-	208,700
Tax Increment District #16	-	60,000			60,000
Tax Increment District #17	-	42,000	-	-	42,000
Tax Increment District #19	-	20,800	-	-	20,800
Tax Increment District #20	-	22,200	-	-	22,200
TOTAL SPECIAL REVENUE FUNDS	6,160,780	6,399,360	8,330,350	6,101,400	26,991,890
ENTERPRISE FUNDS					
Public Works - Wastewater Division	1,436,400	2,142,680	577,550	193,200	4,349,830
Public Works - Solid Waste Division	1,559,300	1,960,580	2,767,830	27,000	6,314,710
Public Works - Airport Division	616,550	572,950	8,394,750	-	9,584,250
TOTAL ENTERPRISE FUNDS	3,612,250	4,676,210	11,740,130	220,200	20,248,790
GRAND TOTAL - ALL FUNDS	**25,821,730**	**19,567,680**	**20,434,060**	**6,321,600**	**72,145,070**

CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2025

DEPARTMENT	DESCRIPTION		2025
101	**GENERAL FUND**		
Information Technology	Various City Departments Computers/Equipment		99,080
Information Technology	Various City Departments - Cameras		2,000
Police	Purchase Officer Equipment-Replace Radios		12,000
Police	Purchase Officer Equipment-Replace Body Armor		8,000
Fire	Purchase Bunker Gear		34,000
Fire	Replace PPV Fan		5,000
Fire	Replace Radios and Batteries		20,000
Fire	Purchase Hoses & Nozzles		5,000
Fire	Replace SCBA Equipment		21,000
Cemetery	Purchase weed trimmer		1,000
Cemetery	Replace Utility Vehicle		20,000
Cemetery	Monument Foundation Strips		15,000
Mosquito Control	Replace Mosquito Sprayer and GPS		10,000
Forestry	Replace Chain Saw		2,500
Forestry	Establish Tree Inventory		15,000
Library	Replace and Purchase Books		80,000
Library	Replace Hydraulic Pump		14,000
	GENERAL FUND TOTAL	**$**	**363,580**
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		1,000
Recreation Programs	Replace Baseball/Softball Equipment		2,500
Recreation Programs	Replace Hockey/Lacrosse Equipment		1,500
Golf Course	Replace Mowers		6,000
Family Aquatic Center	Replace Deck Furniture/Tubes		2,500
Zoo	Improvements to Building		2,000
Zoo	Purchase Zoo Animals		2,500
Zoo	Replace Equipment		2,500
Zoo	Replace Snow Removal Equipment		1,500
Zoo	Replace Electronics Equipment		1,200
Park System	Replace Picnic Tables		15,000
Park System	Purchase Fertilizer Spreader-Koch Complex		7,750
Park System	Purchase Jet Blower		5,000
	PARK AND RECREATION FUND TOTAL	$	61,450
204	**PRAIRIE LAKES WELLNESS CENTER**		
PLWC	Resurface Gym Floors		20,000
	PLWC FUND TOTAL	$	20,000
PLWC	Equipment Lease		45,000
	LEASE PAYMENTS TOTAL	$	45,000
212	**CAPITAL IMPROVEMENT SALES TAX FUND**		
Public Safety Equipment & Vehicles	Police-Replace Patrol Vehicles		162,000
Public Safety Equipment & Vehicles	Police-Purchase Lenco Bearcat Rescue Vehicle		355,000
Public Safety Equipment & Vehicles	Ambulance-Replace Ambulance and Equipment		345,500
Public Works Equipment & Vehicles	Engineering-GPS Equipment		40,000
Public Works Equipment & Vehicles	Snow-Motorgrader V-Plow		40,000
Public Works Equipment & Vehicles	Street-Asphalt Hotbox		130,000
Public Works Equipment & Vehicles	Street-Tractor w/ Cab		70,000
Public Works Equipment & Vehicles	Mobile Equipment Lifts		43,000
Public Works Improvements	Cemetery-Office Building Remodel		150,000
Street System Improvements	Annual Milling & Overlay		2,000,000
Street System Improvements	Annual Seal Coat/Crack Sealing		500,000
Street System Improvements	14th Ave Bridge-Design & Const		350,000
Street System Improvements	Pavement Rehabilitation/Patch		750,000
Street System Improvements	Sidewalk, Curb and Gutter		250,000
Street System Improvements	Annual Bridge Inspections		10,000
Recreational Facility Improvements	Park & Playground Improv-Tennis Courts		55,000
Recreational Facility Improvements	Park & Playground Improv-McKinley ADA Playground (Optimist)		730,000
Recreational Facility Improvements	Park & Playground Improv-River Ridge Development		250,000
Recreational Facility Improvements	Park & Playground Improv-Sidewalks/Walkways		25,000
Recreational Facility Improvements	Parks Systems Equipment-Replace Wide-Area Mower		86,000
Recreational Facility Improvements	Forestry Vehicles-Replace Chipper Truck		110,000
Recreational Facility Improvements	Golf Course-Path Repair/Extension		25,000
Recreational Facility Improvements	Golf Course Equipment-Replace JD Gator		33,000

CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2025 (cont.)

DEPARTMENT	DESCRIPTION		2025
212 (continued)	**CAPITAL IMPROVEMENT SALES TAX FUND**		
Recreational Facility Improvements	Golf Course Equipment-Replace Fairway Mower		70,000
Recreational Facility Improvements	Recreation-Thunder Road Improvements		127,000
Recreational Facility Improvements	Campground-Drainage Project		150,000
Recreational Facility Improvements	Rec Trail System-Bike Trail - Segment 2B SD DOT Grant		520,000
Recreational Facility Improvements	Rec Trail System-Eastwoods Trail Renovation		375,000
Recreational Facility Improvements	Zoo Improvements-Replace Discvoery Center Furnace		65,000
Recreational Facility Improvements	Zoo Improvements-Update Carnivore Habitat (AZA Item)		125,000
Recreational Facility Improvements	Wellness Center-Roof Restoration-Main Roof (Insurance)		108,000
Recreational Facility Improvements	Wellness Center-Pool Heater/Boiler		40,000
Recreational Facility Improvements	Wellness Center-Fitness Equipment-Lease		45,000
Industrial Park & Other Infrastructure	GIS Implementation-Aerial Imagery		57,400
	CAPITAL IMPROVEMENT SALES TAX FUND TOTAL	$	8,191,900
212 - LEASE PAYMENTS			
Public Works - Street Division	2023-Street Sweeper		58,000
Public Works - Street Division	2023-Street Loader		51,000
Public Works - Street Division	2024-Street Wheel Loader		53,500
Public Works - Street Division	2024-Snow 2 Plow Trucks		98,200
Public Works - Street Division	2025-Snow 2 Dump Trucks		104,750
Public Works - Street Division	2025-Street Loader		62,220
	LEASE PAYMENTS TOTAL	$	427,670
214	**E-911 DISPATCH CENTER**		
E-911	Replace Computer & Software		38,000
E-911	Replace Carpet		9,000
	E-911 DISPATCH CENTER FUND TOTAL	$	47,000
226	**LIBRARY FINES FUND**		
Library	Replace Computer Equip & Software		10,000
	LIBRARY FINES FUND TOTAL	$	10,000
	TOTAL SPECIAL REVENUE FUNDS	**$**	**8,803,020**

ENTERPRISE FUNDS

DEPARTMENT	DESCRIPTION		2025
604	**SEWER FUND**		
Collection Division	Replace Portable Generator		2,600
Collection Division	Replace Pump		47,300
Collection Division	Purchase Lift Station Parts		47,300
Collection System Improvements	Sewer Replacement Rehab		330,000
Wastewater Treatment Facility	Replace Portable DO Meter		2,250
Wastewater Treatment Facility	Replace Skidsteer		74,000
Laboratory	Replace Laboratory Information System		40,000
Laboratory	Replace Laboratory Dishwasher		18,000
Laboratory	Replace Ammonia Distillation Unit		14,400
Laboratory	Purchase pH Meter		800
Laboratory	Replace Conductivity Meter		900
	WASTE WATER TREATMENT PLANT FUND TOTAL	$	577,550
605	**SOLID WASTE FUND**		
Collection	Replace Refuse Containers		53,200
Disposal	Replace Loader		267,200
Disposal	Replace Compactor		797,530
Disposal	Replace Landfill Software		37,400
Disposal	Facilities Improvements-Self Haul Disposal Area		410,500
Disposal	Facilities Improvements-Outdoor Landfill Scale		400,000
Disposal	Facilities Improvements-Mill & Overlay 175th St		750,000
Disposal	Rate Study		11,960
Recycling	Replace Recycling containers		40,040
	SOLID WASTE FUND TOTAL	$	2,767,830

CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2025 (cont.)

DEPARTMENT	DESCRIPTION		2025
606	**AIRPORT FUND**		
Airport	Replace Mower		22,750
Airport	Runway Construction		6,000,000
Airport	Private Hangar Expansion		572,000
Airport	FAA Equipment Relocation		1,800,000
	AIRPORT FUND TOTAL	$	8,394,750
	TOTAL ENTERPRISE FUNDS	**$**	**11,740,130**
	TOTAL ALL FUNDS	**$**	**20,906,730**

Ten Year Comparison of Levies and Taxable Valuation

	School					Total Mill Levy			
Year	Owner-Occupied	Other Property	County		City		Owner-Occupied	Other Property		Taxable Value
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
2024	6.53	9.48	2.53 **	1.69 ***	10.75	13.70 *	2,636,678,120

Tax Distribution in the City of Watertown
2025

Taxing Authority	Taxes Levied	%
City ****	$ 6,165,149	18.94%
County	6,657,612	20.45%
School	19,732,241	60.61%
Total Taxes	$ 32,555,002	100.00%

Property Class	Taxable Valuation	%
Agriculture	$ 956,077	0.04%
Owner-occupied	1,640,699,938	62.23%
Utilities	7,200,383	0.27%
Mobile homes	14,700,755	0.56%
All other property	973,120,967	36.91%
Total	$ 2,636,678,120	100.00%

* In addition, there was a .52 mill levied for property owners in the Lake Kampeska Water District 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 and 2024.

**A mill levy of .026 for the East Dakota Water Conservancy District is levied on all property in Codington County in 2015, .025 for 2016 and 2017, .024 for 2018 and 2019, .023 for 2020 and 2021, .022 for 2022 and 2023 and .21 for 2024. This mill levy is presented along with the County levy.

***A mill levy of .35 for Event Center Bonds is levied on all property in Watertown for 2015, .34 for 2016, .32 for 2017, .33 for 2018, .31 for 2019 and 2020, .32 for 2021, .33 for 2022, .32 for 2023 and .30 for 2024.

****Includes Tax Increment Districts.

City of Watertown
Computation of Legal Debt Limit and Available Debt Capacity
December 31, 2024

	Surcharge Debt	Debt Capacity at 5% (Unrestricted)	Additional 10% Debt Capacity (Water/Sewer)
2024 Assessed Value $ 2,859,272,988			
Maximum Debt Capacity:	N/A	$ 142,963,649	$ 285,927,299
Existing Bonds:			
GO Bonds (Event Center; 0.75 - 1.55% interest)	-	-	-
SRF Loan No. 5 (Wastewater Revenues; 3.5% interest)	37,534	-	-
SRF Loan No .6 (2nd Penny Sales Tax Revenues; 2.25% interest)	-	308,828	-
SRF Loan No. 6NPS (2nd Penny Sales Tax Revenues; 2.25% interest)		25,440	
SRF Loan No. 7 (Wastewater Revenues; 2.25% interest)	203,592	-	-
SRF Loan No. 7NPS (Wastewater Revenues; 2.25% interest)	20,427		
SRF Loan No. 8 (2nd Penny Sales Tax Revenues; 2.25% interest)	-	132,074	-
SRF Loan No. 8NPS (2nd Penny Sales Tax Revenues; 2.25% interest)		14,778	
SRF Loan No. 10 (2nd Penny Sales Tax Revenues; 3% interest)	-	1,053,932	-
SRF Loan No. 11 (2nd Penny Sales Tax Revenues; 3% interest)	-	85,819	-
2015A Sales Tax Revenue Bonds (0.3%-3.25%)	-	610,000	-
2020 Sales Tax Revenue Bonds - Refunding (2.0%-4.0%)	-	15,565,000	-
SRF Loan Solid Waste Stormwater (Solid Waste Revenue; 2% interest)	24,425	-	-
2020 Water Revenue Refunding Bonds, Series 2020A&B (.85%-2.25%)	5,130,000	-	-
2021 Wastewater Revenue Refunding Bonds, Series 2020C&D (.50%-2.0%)	4,300,000	-	-
2021 Sales Tax Revenue Bonds (2.0%-3.0%)	-	6,350,000	-
2022 Sales Tax Revenue Bonds, Series 2022 (Ice Arena 3.0-5.0%)	-	17,405,000	-
2022 Sales Tax Revenue Bonds, Series 2022B (Street Facility 3.0-5.0%)	-	6,715,000	-
2022 Sales Tax Revenue Bonds Series 2022C (Ice Arena 3.625-5.0%)	-	9,760,000	-
SRF Loan No. 12 (Wastewater Revenues; 2.25% interest)	3,908,307	-	-
SRF Loan No. 13 (Wastewater Revenues, 2.00% interest)	1,947,385	-	-
SRF Loan No. 15 (Solid Waste Revenues, 2.0% interest)	4,716,888	-	-
Total Bonded Debt	20,288,558	58,025,871	-
Other Debt:			
TIF #11 Project (TIF #11 Revenues, 3.55% interest)	-	1,783,087	-
Capital Lease - Street Sweeper (5.09% interest)	-	250,096	-
Capital Lease - Street Loader (5.09% interest)	-	220,296	-
Capital Lease - Street 2 Plow Trucks (5.89% interest)	-	680,398	-
Capital Lease - Street Wheel Loader (5.89% interest)	-	264,013	-
Total Other Debt:	-	3,197,890	-
Total Debt	20,288,558	61,223,761	-
Available Debt Capacity	N/A	$ 81,739,888	$ 285,927,299

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, 2024.

GENERAL FUND

DEPARTMENT PERSONNEL AND EXPENDITURES

THE CITY OF WATERTOWN

SOUTH DAKOTA

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
MAYOR & COUNCIL						
PERSONNEL SERVICES						
101-41110-41100	SUPERVISION SALARY	108,000	115,560	124,000	123,649	129,000
101-41110-41200	OASI-EMPLOYER CONTR.	5,508	6,722	9,500	7,866	9,900
101-41110-41300	RETIREMENT AND PENSIONS	-	-	2,500	436	-
101-41110-41400	WORKMEN'S COMP INSURANCE	23	234	400	254	300
101-41110-41500	GROUP HEALTH INSURANCE	190	166	100	1,205	-
	PERSONNEL SERVICES Total:	113,721	122,682	136,500	133,410	139,200
CURRENT EXPENDITURES						
101-41110-42104	INSURANCE PREMIUMS	858	726	1,090	572	1,100
101-41110-42600	OFFICE SUPPLIES	109	3,550	1,000	593	800
101-41110-42618	POSTAGE	218	225	500	50	300
101-41110-42620	OTHER SUPPLIES	82	1,738	250	198	250
101-41110-42701	TRAVEL EXP. PERSONNEL	1,120	2,949	5,000	803	3,000
101-41110-42703	PROF. WORKSHOPS	4,045	500	5,000	1,774	2,000
101-41110-42805	PHONE-MONTHLY SERVICE	1,419	1,419	-	1,873	-
101-41110-42900	AWARDS AND INDEMNITIES	15,986	16,219	16,000	15,557	16,000
101-41110-42904	SPECIAL PROJECTS	23,546	18,279	50,000	30,070	-
101-41110-42911	COUNCIL PROJECTS	35,957	2,592	15,500	1,357	27,000
101-41110-42913	DISABILITIES COUNCIL	408	223	2,200	30	500
101-41110-42918	SUBSC. & MEMBERSHIP	1,260	28,296	12,500	15,550	14,000
	CURRENT EXPENDITURES Total:	85,007	76,714	109,040	68,428	64,950
	Expense Total:	198,727	199,396	245,540	201,837	204,150
	Department: 1110 - MAYOR & COUNCIL Total:	198,727	199,396	245,540	201,837	204,150

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CONTINGENCY ACCOUNT						
OTHER EXPENDITURES						
101-41150-45601	CONTINGENCY ACCOUNT	-	-	300,000	-	150,000
	OTHER EXPENDITURES Total:	**-**	**-**	**300,000**	**-**	**150,000**
	Expense Total:	**-**	**-**	**300,000**	**-**	**150,000**
	Department: 1150 - CONTINGENCY ACCOUNT Total:	**-**	**-**	**300,000**	**-**	**150,000**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
City Manager	1	1	1	1	1
City Manager's Executive Asst.	-	.5	.5	1	1
Office Specialist II	-	-	-	1	1
Public Information Officer	-	-	-	1	1
Total	**1.00**	**1.50**	**1.50**	**4.00**	**4.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CITY MANAGER						
PERSONNEL SERVICES						
101-41515-41100	SUPERVISION SALARY	149,594	160,188	293,000	311,903	319,000
101-41515-41101	CLERICAL & OPER. SALARY	21,459	24,666	47,000	7,072	47,000
101-41515-41200	OASI-EMPLOYER CONTR.	12,608	13,365	24,600	22,523	26,600
101-41515-41300	RETIREMENT AND PENSIONS	10,240	11,091	20,500	17,599	22,000
101-41515-41400	WORKMEN'S COMP INSURANCE	378	326	550	513	1,100
101-41515-41500	GROUP HEALTH INSURANCE	20,001	24,549	72,500	48,320	74,000
101-41515-41502	HSA EMPLOYER CONSTRIBUTION	-	-	-	1,000	-
	PERSONNEL SERVICES Total:	**214,279**	**234,184**	**458,150**	**408,930**	**489,700**
CURRENT EXPENDITURES						
101-41515-42104	INSURANCE PREMIUMS	493	847	600	1,168	900
101-41515-42203	CONSULTING SERVICES	59,006	16,687	20,000	6,584	10,000
101-41515-42551	COPIER MAINTENANCE	-	-	2,200	-	-
101-41515-42600	OFFICE SUPPLIES	2,549	2,981	1,000	1,639	1,800
101-41515-42612	FOOD	-	60	-	-	-
101-41515-42618	POSTAGE	314	550	1,000	350	700
101-41515-42635	RESOURCE MATERIAL	2,449	2,424	5,000	2,753	5,000
101-41515-42701	TRAVEL EXP PERSONNEL	6,125	7,630	7,500	8,293	8,500
101-41515-42703	PROFESSIONAL WORKSHOPS	14,788	24,085	20,000	16,710	22,000
101-41515-42805	PHONE-MONTHLY SERVICE	848	1,107	1,500	2,714	1,440
101-41515-42918	SUBSC. & MEMBERSHIP	1,512	3,193	5,000	5,539	5,000
	CURRENT EXPENDITURES Total:	**88,084**	**59,565**	**63,800**	**45,750**	**55,340**
	Expense Total:	**302,363**	**293,749**	**521,950**	**454,680**	**545,040**
	Department: 1515 - CITY MANAGER Total:	**302,363**	**293,749**	**521,950**	**454,680**	**545,040**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
City Attorney	1	1	1	-	-
Administrative Asst. (FTE)	.50	.50	.50	-	-
Total	**1.5**	**1.5**	**1.5**	**-**	**-**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
ATTORNEY						
PERSONNEL SERVICES						
101-41520-41100	SUPERVISION SALARY	89,529	9,500	-	-	-
101-41520-41101	CLERICAL & OPER. SALARY	21,459	24,666	-	-	-
101-41520-41200	OASI-EMPLOYER CONTR.	8,247	1,712	-	-	-
101-41520-41300	RETIREMENT AND PENSIONS	5,950	1,480	-	-	-
101-41520-41400	WORKMENS COMP INSURANCE	154	144	-	(127)	-
101-41520-41500	GROUP HEALTH INSURANCE	3,167	5,986	-	-	-
	PERSONNEL SERVICES Total:	**128,506**	**43,488**	**-**	**(127)**	**-**
CURRENT EXPENDITURES						
101-41520-42104	INSURANCE PREMIUMS	544	614	-	335	-
101-41520-42203	CONSULTANT SERVICES	50,911	107,810	20,000	1,743	2,000
101-41520-42206	OUTSIDE LEGAL SERVICES	-	-	126,000	126,632	149,500
101-41520-42300	PUBLICATION & REC FEES	-	60	200	120	-
101-41520-42511	COMPUTER RENEWAL/MAINTENANCE	7,226	826	10,500	1,147	15,140
101-41520-42600	OFFICE SUPPLIES	451	431	1,250	383	-
101-41520-42618	POSTAGE	75	-	200	-	-
101-41520-42623	COMPUTER SUPPLIES & SOFTWARE	-	56	-	-	-
101-41520-42635	RESOURCE MATERIAL	36	-	1,500	-	750
101-41520-42701	TRAVEL EXP. PERSONNEL	3,610	229	-	1,135	4,200
101-41520-42702	SUBSC. & MEMBERSHIP	-	-	-	650	-
101-41520-42703	PROFESSIONAL WORKSHOPS	1,494	625	-	-	800
101-41520-42805	PHONE-MONTHLY SERVICE	1,247	925	2,450	407	-
101-41520-42918	SUBSC. & MEMBERSHIP	825	9,050	2,000	13,347	660
	CURRENT EXPENDITURES Total:	**66,418**	**120,626**	**164,100**	**145,901**	**173,050**
	Expense Total:	**194,924**	**164,115**	**164,100**	**145,774**	**173,050**
	Department: 1520 - ATTORNEY Total:	**194,924**	**164,115**	**164,100**	**145,774**	**173,050**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Human Resources Director	1	1	1	1	1
Payroll Specialist	-	1	-	-	-
HR Generalist	-	-	2	2	2
Total	**1.00**	**2.00**	**3.00**	**3.00**	**3.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
HUMAN RESOURCES						
PERSONNEL SERVICES						
101-41525-41100	SUPERVISION SALARY	93,505	100,351	114,000	111,559	117,000
101-41525-41101	CLERICAL & OPER. SALARY	78,487	115,505	124,000	91,002	126,200
101-41525-41109	OVERTIME	-	295	3,000	5,697	1,500
101-41525-41200	OASI-EMPLOYER CONTR.	12,471	15,825	18,000	15,177	18,000
101-41525-41300	RETIREMENT AND PENSIONS	10,319	12,969	14,500	12,297	15,000
101-41525-41400	WORKMENS COMP INSURANCE	271	316	350	356	500
101-41525-41500	GROUP HEALTH INSURANCE	24,848	26,882	28,600	31,615	43,700
101-41525-41502	GROUP HEALTH INSURANCE PREMIUM	44,239	34,182	75,000	2,700	-
	PERSONNEL SERVICES Total:	**264,140**	**306,325**	**377,450**	**270,403**	**321,900**
CURRENT EXPENDITURES						
101-41525-42104	INSURANCE PREMIUMS	828	962	950	975	1,200
101-41525-42200	CONSULTING SERVICES	-	4,639	-	672	-
101-41525-42203	CONSULTANT SERVICES	7,882	3,688	30,000	8,900	58,500
101-41525-42218	RECRUITMENT	-	-	-	-	35,000
101-41525-42511	COMPUTER RENEWAL/MAINTENANCE	12,555	11,049	25,000	22,093	25,000
101-41525-42600	OFFICE SUPPLIES	1,903	1,907	4,000	3,520	3,000
101-41525-42618	POSTAGE	900	950	900	900	900
101-41525-42623	COMPUTER SUPPLIES & SOFTWARE	18	-	-	-	-
101-41525-42701	TRAVEL EXP. PERSONNEL	1,481	1,545	2,000	44	2,000
101-41525-42703	PROFESSIONAL WORKSHOPS	2,487	498	5,000	20	2,500
101-41525-42805	PHONE-MONTHLY SERVICE	1,720	2,239	3,350	2,342	1,440
101-41525-42918	SUBSC. & MEMBERSHIP	485	230	250	294	1,500
	CURRENT EXPENDITURES Total:	**30,261**	**27,708**	**71,450**	**39,760**	**131,040**
	Expense Total:	**294,401**	**334,032**	**448,900**	**310,163**	**452,940**
	Department: 1525 - HUMAN RESOURCES Total:	**294,401**	**334,032**	**448,900**	**310,163**	**452,940**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Chief Financial Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
City Clerk	-	-	1	1	1
Fiscal Specialist II	3	3	2	2	2
Total	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
FINANCE OFFICE						
PERSONNEL SERVICES						
101-41530-41100	SUPERVISION SALARY	184,655	250,803	277,000	264,597	290,000
101-41530-41101	CLERICAL & OPER. SALARY	94,554	90,704	110,500	104,749	110,500
101-41530-41102	TEMPORARY SALARIES	-	-	-	-	-
101-41530-41109	OVERTIME	-	-	1,000	-	-
101-41530-41200	OASI-EMPLOYER CONTR.	19,852	24,308	29,000	26,729	30,000
101-41530-41300	RETIREMENT AND PENSIONS	16,311	20,490	23,500	22,161	24,200
101-41530-41500	GROUP HEALTH INSURANCE	43,259	54,134	57,500	56,193	60,000
101-41530-41501	RETIREE HEALTH INSURANCE	-	-	-	-	-
	PERSONNEL SERVICES Total:	**359,011**	**440,970**	**499,300**	**474,972**	**515,500**
CURRENT EXPENDITURES						
101-41530-42104	INSURANCE PREMIUMS	1,598	1,860	2,450	1,444	2,450
101-41530-42202	AUDITING & ACCT. SERVICE	34,885	38,135	44,960	44,960	45,000
101-41530-42203	CONSULTANT SERVICES	1,466	9,468	26,500	12,719	5,000
101-41530-42208	SOFTWARE	325	-	-	-	-
101-41530-42219	BANKING SERVICES	21,224	37,107	65,000	69,833	42,000
101-41530-42229	ELECTION JUDGES	-	2,675	-	-	-
101-41530-42300	PUBLICATION & REC. FEES	14,389	10,936	25,000	8,883	35,000
101-41530-42551	COPIER MAINTENANCE	-	1,190	2,000	-	-
101-41530-42600	OFFICE SUPPLIES	4,617	9,997	8,000	7,443	6,000
101-41530-42618	POSTAGE	4,708	4,824	7,000	3,966	5,000
101-41530-42634	ELECTION SUPPLIES	-	3,249	-	-	-
101-41530-42701	TRAVEL EXP. PERSONNEL	152	131	2,000	-	1,000
101-41530-42703	PROFESSIONAL WORKSHOPS	295	-	5,000	20	2,500
101-41530-42805	PHONE-MONTHLY SERVICE	3,656	3,889	4,500	3,389	1,440
101-41530-42918	SUBSC. & MEMBERSHIP	2,132	863	3,000	913	1,000
	CURRENT EXPENDITURES Total:	**122,181**	**186,559**	**258,410**	**197,931**	**229,390**
	Department: 1530 - FINANCE OFFICE Total:	**481,191**	**627,529**	**757,710**	**672,903**	**744,890**

Significant Budget and Personnel Changes

Increase in expenditures due to City Election in 2025.

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS						
OTHER EXPENDITURES						
101-41915-45501	CODINGTON CO SEARCH & RESCUE	18,000	18,000	18,000	18,000	18,000
101-41915-45503	WATERTOWN AREA TRANSIT	40,500	40,500	40,500	40,500	40,500
101-41915-45505	HUMAN SERVICE AGENCY	67,000	14,950	14,950	14,950	15,700
101-41915-45506	WATERTOWN COMMUNITY BAND	24,750	24,750	24,750	24,750	24,750
101-41915-45507	RESOURCE CENTER	10,000	10,000	10,000	10,000	60,000
101-41915-45508	ICAP	77,923	7,000	7,500	7,500	7,500
101-41915-45509	COOKIN ON KAMPESKA	18,000	18,402	10,000	-	-
101-41915-45510	WATERTOWN VOLUNTEER CENTER	6,750	6,750	-	-	-
101-41915-45511	WATERTOWN ARTWALK INC.	-	5,000	2,500	2,500	5,000
101-41915-45512	SALVATION ARMY AND RED CROSS	-	-	-	-	5,000
101-41915-45513	CODINGTON COUNTY HISTORICAL SO	11,000	11,000	11,000	11,000	12,000
101-41915-45514	MELLETTE MEMORIAL ASSOCIATION	10,000	10,000	10,000	-	10,800
101-41915-45515	WATERTOWN BUSINESS ASSOCIATION	2,000	2,000	2,000	2,000	2,000
101-41915-45516	WATERTOWN BOYS & GIRLS CLUB	240,000	247,000	247,000	247,000	247,000
101-41915-45711	WATERTOWN CARES, INC.	-	15,000	10,000	10,000	10,000
	OTHER EXPENDITURES Total:	**525,923**	**430,352**	**408,200**	**388,200**	**458,250**
	CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS Total:	**525,923**	**430,352**	**408,200**	**388,200**	**458,250**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Information Technology Director	1	1	1	1	1
Computer Network Administrator	2	2	2	2	2
Associate IT Adminstrator	-	-	-	1	1
Part-time Internship (FTE)	.36	.60	.60	-	-
Total	**3.36**	**3.60**	**3.60**	**4.00**	**4.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
INFORMATION TECHNOLOGY						
PERSONNEL SERVICES						
101-41933-41100	SUPERVISION SALARY	189,474	224,958	242,000	283,891	252,500
101-41933-41101	CLERICAL & OPERATOR SALARIES	-	-	57,000	-	59,500
101-41933-41102	TEMPORARY SALARIES	3,089	9,960	-	7,318	-
101-41933-41200	OASI-EMPLOYER CONTR.	14,096	17,244	22,000	21,555	23,500
101-41933-41300	RETIREMENT AND PENSIONS	11,368	13,490	18,000	17,146	19,000
101-41933-41400	WORKMEN'S COMP INSURANCE	324	272	600	506	900
101-41933-41500	GROUP HEALTH INSURANCE	29,036	34,565	57,000	43,559	47,000
	PERSONNEL SERVICES Total:	**247,387**	**300,489**	**396,600**	**373,975**	**402,400**
CURRENT EXPENDITURES						
101-41933-42104	INSURANCE PREMIUMS	1,792	2,397	2,300	1,922	2,600
101-41933-42203	CONSULTANT SERVICES	22,804	9,412	-	37	-
101-41933-42216	OUTSIDE CONTRACT LABOR	-	-	26,000	4,448	-
101-41933-42300	PUBLICATION & REC. FEES	-	-	500	-	-
101-41933-42501	EQUIP. MAINTENANCE	-	-	3,000	1,779	3,000
101-41933-42506	REPAIRS TO VEHICLES	-	-	500	924	500
101-41933-42511	COMPUTER RENEWAL/MAINTENANCE	37,367	82,453	110,420	117,263	130,420
101-41933-42551	COPIER MAINTENANCE	-	-	-	-	16,750
101-41933-42600	OFFICE SUPPLIES	410	1,703	1,000	6,172	1,000
101-41933-42603	MOTOR FUEL & LUBRICANTS	257	1,169	1,000	858	1,000
101-41933-42618	POSTAGE	22	-	200	-	200
101-41933-42701	TRAVEL	-	3,574	5,000	2,628	4,000
101-41933-42703	PROFESSIONAL WORKSHOPS	445	1,308	3,000	150	3,000
101-41933-42805	PHONE-MONTHLY SERVICE	4,019	8,958	4,300	12,467	103,520
101-41933-42810	CITY INTERNET	9,223	4,438	14,800	790	-
101-41933-42817	EMAIL SERVICE	27,270	37,703	30,600	1,077	81,100
101-41933-42912	GOV TV	-	3,801	12,000	-	-
101-41933-42918	SUBSC. & MEMBERSHIP	100	727	250	230	250
	CURRENT EXPENDITURES Total:	**103,709**	**157,640**	**214,870**	**150,746**	**347,340**
CAPITAL EXPENDITURES						
101-41933-43602	COMPUTER EQUIPMENT/SOFTWARE	267,137	216,966	253,710	177,821	101,080
	CAPITAL EXPENDITURES Total:	**267,137**	**216,966**	**253,710**	**177,821**	**101,080**
	Department: 1933 - INFORMATION TECHNOLOGY Total:	**618,232**	**675,095**	**865,180**	**702,542**	**850,820**

Significant Budget and Personnel Changes

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

FACILITIES MANAGEMENT (419.41)

Department Description: The purpose of this department is to provide cleaning, general maintenance and repairs of government buildings.

Summary of Personnel

Position	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Facilities Maintenance Supervisor	-	-	-	-	1
Facilities Maintenance Tech. I	-	-	-	-	4
Janitorial/Maintenance	-	-	-	-	2
Total	**-**	**-**	**-**	**-**	**7.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
FACILITIES MANAGEMENT						
PERSONNEL SERVICES						
101-41941-41100	SUPERVISION SALARY	-	-	-	-	77,200
101-41941-41101	CLERICAL & OPER. SALARY	14,900	15,564	-	-	311,300
101-41941-41109	OVERTIME PAY	-	-	-	-	5,000
101-41941-41200	OASI-EMPLOYER CONTR.	1,126	1,126	-	-	28,200
101-41941-41300	RETIREMENT AND PENSIONS	894	895	-	-	23,300
101-41941-41400	WORKMEN'S COMP INSURANCE	259	264	-	(276)	6,000
101-41941-41500	GROUP HEALTH INSURANCE	2,790	3,098	-	-	90,000
	PERSONNEL SERVICES Total:	**19,968**	**20,947**	**-**	**(276)**	**541,000**
CURRENT EXPENDITURES						
101-41941-42104	INSURANCE PREMIUMS	14,710	17,605	19,850	18,197	48,400
101-41941-42203	CONSULTANT SERVICES	-	-	-	-	100,000
101-41941-42501	EQUIPMENT MAINTENANCE	(70)	703	2,500	4,565	750
101-41941-42502	BLDG. MAINTENANCE	17,890	13,587	20,000	13,178	107,100
101-41941-42504	MAINTENANCE OF OTHER	-	3,219	2,000	624	2,000
101-41941-42601	CLEANING SUPPLIES	1,906	2,211	3,100	6,914	2,200
101-41941-42612	FOOD	2,600	2,022	3,000	1,150	2,500
101-41941-42617	CLEANING SERVICE	6,873	20,119	26,000	22,943	75,000
101-41941-42620	OTHER SUPPLIES	1,421	6,820	5,000	1,508	3,000
101-41941-42801	NATURAL GAS	3,933	5,807	6,000	3,923	5,100
101-41941-42802	ELECTRICITY	33,278	36,072	27,000	26,714	27,000
101-41941-42803	WATER	1,714	3,248	2,300	3,252	3,200
101-41941-42804	SEWER	1,139	1,335	1,000	1,506	1,300
101-41941-42805	PHONE-MONTHLY SERVICE	-	(8)	-	56	-
	CURRENT EXPENDITURES Total:	**85,394**	**112,739**	**117,750**	**104,530**	**377,550**
	Department: 1941 - FACILITIES MANAGEMENT Total:	**105,362**	**133,685**	**117,750**	**104,254**	**918,550**

Significant Budget and Personnel Changes

Facilities Management division created for 2025 using resources from other current City Departments.

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Public Works Director/City Engineer	1	1	1	-	-
City Engineer	-	-	-	1	1
Assistant City Engineer	1	1	2	1	-
Engineer III	-	1	-	-	-
Engineer II	1	-	1	1	1
Engineer I	1	1	1	1	-
Licensed Surveyor	-	1	-	-	-
Engineer Technician	2	1	2	2	2
Senior Project Manager	-	-	-	-	2
Executive Administrative Assistant	1	1	1	-	-
Part-time employees (FTE)	.58	.58	.58	.30	.62
Total	**7.58**	**7.58**	**8.58**	**6.30**	**6.62**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
ENGINEERING DIVISION						
PERSONNEL SERVICES						
101-41960-41100	SUPERVISION SALARY	373,987	414,705	406,500	243,000	380,000
101-41960-41101	CLERICAL & OPER. SALARY	71,071	120,331	125,500	145,798	65,100
101-41960-41102	TEMPORARY SALARIES	3,881	24,495	15,000	39,133	34,000
101-41960-41109	OVERTIME PAY	101	883	1,200	3,460	1,000
101-41960-41200	OASI-EMPLOYER CONTR.	33,454	41,411	40,500	31,851	34,500
101-41960-41300	RETIREMENT AND PENSIONS	26,590	32,102	32,000	23,160	26,500
101-41960-41400	WORKMEN'S COMP INSURANCE	924	858	1,500	1,007	1,500
101-41960-41500	GROUP HEALTH INSURANCE	43,348	65,221	78,000	55,547	84,500
101-41960-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	1,254	-
	PERSONNEL SERVICES Total:	**553,356**	**700,006**	**700,200**	**544,211**	**627,100**
CURRENT EXPENDITURES						
101-41960-42104	INSURANCE PREMIUMS	3,208	4,585	3,820	4,798	4,700
101-41960-42203	CONSULTANT SERVICES	3,569	18,608	5,000	3,654	10,000
101-41960-42215	ENGINEERING SERVICES	-	-	45,000	15,146	-
101-41960-42300	PUBLICATION AND REC FEES	647	1,575	1,200	1,361	-
101-41960-42501	EQUIP. MAINTENANCE	3,878	3,036	3,000	2,195	3,000
101-41960-42511	COMPUTER RENEWAL/MAINTENANCE	15,479	8,038	23,150	8,631	9,000
101-41960-42600	OFFICE SUPPLIES	2,878	5,896	3,500	3,661	3,500
101-41960-42603	MOTOR FUEL AND LUBRICANTS	4,499	3,752	3,600	3,075	3,000
101-41960-42604	PARTS FOR EQUIPMENT	-	479	450	753	2,950
101-41960-42613	SMALL TOOLS	113	393	350	47	500
101-41960-42618	POSTAGE	3,450	2,474	4,250	3,164	3,600
101-41960-42701	TRAVEL EXP. PERSONNEL	10,110	12,260	6,000	2,747	6,000
101-41960-42703	PROF. WORKSHOPS	2,639	3,742	6,500	2,000	3,000
101-41960-42805	PHONE-MONTHLY SERVICE	5,884	6,617	-	5,286	2,880
101-41960-42918	SUBSC. & MEMBERSHIP	2,410	3,148	2,500	209	3,000
	CURRENT EXPENDITURES Total:	**58,764**	**74,603**	**108,320**	**56,727**	**55,130**
CAPITAL EXPENDITURES						
101-41960-43607	DATA COLLECTOR	1,800	-	-	-	-
101-41960-43617	EQUIPMENT	29,959	-	40,000	-	-
101-41960-43800	VEHICLES	-	51,447	-	-	-
	CAPITAL EXPENDITURES Total:	**31,759**	**51,447**	**40,000**	**-**	**-**
	Department: 1960 - ENGINEERING DIVISION Total:	**643,878**	**826,055**	**848,520**	**600,938**	**682,230**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 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	6	7
Corporals	-	-	4	4	4
Detectives	4	4	4	4	4
Patrol Officers	26	26	23	22	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	-
Part-time (FTE)	.36	.70	.35	.35	.35
Total	**45.36**	**45.36**	**46.35**	**46.35**	**45.35**

Significant Budget and Personnel Changes

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
POLICE						
PERSONNEL SERVICES						
101-42100-41100	SUPERVISION SALARY	491,384	563,564	560,000	558,658	586,000
101-42100-41101	CLERICAL & OPER. SALARY	2,395,670	2,507,894	2,922,000	2,828,627	3,000,200
101-42100-41102	TEMPORARY SALARIES	3,759	5,879	16,000	10,093	16,000
101-42100-41109	OVERTIME PAY	128,513	143,923	103,930	133,981	102,200
101-42100-41200	OASI-EMPLOYER CONTR.	221,479	236,741	266,500	260,928	275,500
101-42100-41300	RETIREMENT AND PENSIONS	234,803	247,605	280,500	276,281	291,300
101-42100-41400	WORKMEN'S COMP INSURANCE	32,539	35,301	47,000	41,937	44,000
101-42100-41500	GROUP HEALTH INSURANCE	400,085	432,940	468,000	468,730	494,500
101-42100-41501	RETIREE HEALTH INSURANCE	-	(674)	-	-	-
101-42100-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	500	-
	PERSONNEL SERVICES Total:	**3,908,232**	**4,173,173**	**4,663,930**	**4,579,733**	**4,809,700**
CURRENT EXPENDITURES						
101-42100-42104	INSURANCE PREMIUMS	38,801	43,724	44,950	46,315	36,000
101-42100-42203	CONSULTANT SERVICES	2,545	3,977	2,500	2,603	30,000
101-42100-42209	EMPLOYEE PHYSICALS	973	1,542	1,550	1,170	1,550
101-42100-42210	INFORMANT FEES	550	550	550	550	550
101-42100-42219	BANKING SERVICES	-	-	500	861	500
101-42100-42300	PUBLICATION AND REC FEES	60	186	2,000	327	-
101-42100-42400	RENT-MACHINERY & EQUIP.	-	-	100	-	-
101-42100-42501	EQUIP. MAINTENANCE	41,931	96,030	129,420	125,219	43,000
101-42100-42502	BLDG. MAINTENANCE	8,797	44,905	92,950	95,710	-
101-42100-42506	REPAIRS TO VEHICLES	16,146	14,595	35,150	29,295	15,150
101-42100-42511	COMPUTER RENEWAL/MAINTENANCE	128,654	134,366	148,500	141,826	168,000
101-42100-42551	COPIER MAINTENANCE	3,626	4,665	4,450	5,723	-
101-42100-42600	OFFICE SUPPLIES	10,705	13,038	10,100	10,253	12,000
101-42100-42603	MOTOR FUEL AND LUBRICANTS	79,071	68,595	79,550	69,803	79,550
101-42100-42605	SUBSISTENCE & SUPPORT	757	598	550	175	550
101-42100-42607	EDUCATION & REC. SUPPLIES	8,914	11,285	14,100	14,191	500
101-42100-42609	ICAC TRAINING & SUPPLIES	-	-	15,000	882	-
101-42100-42610	CLOTHING & MATERIAL	23,244	20,974	28,400	25,555	30,000
101-42100-42612	FOOD	-	-	1,000	1,066	1,000
101-42100-42616	FIREARM SUPPLIES	1,832	1,276	500	282	17,000
101-42100-42618	POSTAGE	2,605	2,133	3,050	3,003	3,050
101-42100-42619	CHEM., DRUG & LAB. SUP.	1,581	1,705	2,050	2,260	2,050
101-42100-42621	TOWING	80	300	400	-	400
101-42100-42629	TIRES	854	2,136	4,550	4,836	4,550
101-42100-42633	TACTICAL SUPPLIES	1,373	1,395	37,000	37,015	5,000
101-42100-42676	RISK MANAGEMENT SAFETY SUPPLIE	2,245	366	1,000	-	1,000
101-42100-42677	POLICE RESERVE SUPPLIES	313	80	500	177	500
101-42100-42701	TRAVEL EXP. PERSONNEL	23,232	10,082	20,000	15,237	21,000
101-42100-42703	PROF. WORKSHOPS	1,141	1,225	800	774	800
101-42100-42801	GAS	5,084	6,372	7,100	5,285	7,100
101-42100-42802	ELECTRIC	29,255	30,331	28,800	31,047	30,000
101-42100-42803	WATER	1,512	2,166	1,550	1,884	2,100
101-42100-42804	SEWER	328	350	700	678	700
101-42100-42805	PHONE-MONTHLY SERVICE	50,094	46,335	50,950	41,862	20,640
101-42100-42900	AWARDS AND INDEMNITIES	1,384	2,337	2,000	2,127	2,000
101-42100-42906	DARE PROGRAM	4,318	4,301	4,350	4,235	-
101-42100-42907	KAPP PROGRAM	474	449	500	142	500
101-42100-42908	BIKE PATROL	1,520	-	500	-	500
101-42100-42909	K-9 PROGRAM	3,813	1,231	2,050	1,722	2,050
101-42100-42918	SUBSC. & MEMBERSHIP	6,607	6,636	8,600	5,936	8,600
101-42100-42919	EXPLORER PROGRAM	935	1,209	1,000	1,104	1,000
101-42100-42927	DASH PROGRAM	14,094	15,622	68,660	70,775	15,000
	CURRENT EXPENDITURES Total:	**519,449**	**597,066**	**857,930**	**801,904**	**563,890**
CAPITAL EXPENDITURES						
101-42100-43607	ELECTRONIC & COMM. EQUIPMENT	-	-	-	-	12,000
101-42100-43627	OFFICER EQUIPMENT/FIREARMS	-	-	8,500	5,329	8,000
101-42100-43647	PATROL EQUIPMENT	27,960	-	-	-	-
101-42100-43806	PATROL CARS	159,911	107,918	-	-	-
	CAPITAL EXPENDITURES Total:	**187,871**	**107,918**	**8,500**	**5,329**	**20,000**
	Department: 2100 - POLICE Total:	**4,615,552**	**4,878,156**	**5,530,360**	**5,386,966**	**5,393,590**

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, 17 townships and 5 villages surrounding the City for a total of 717 square miles. The department also has a mutual aid response agreement with 9 area fire departments around the City.

Summary of Personnel

Position	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 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	5.40	5.40
Total	**8.40**	**8.40**	**8.40**	**8.60**	**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.

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
FIRE FIGHTING						
PERSONNEL SERVICES						
101-42220-41100	SUPERVISION SALARY	173,462	181,636	201,500	196,334	144,000
101-42220-41101	CLERICAL & OPER. SALARY	405,797	454,027	510,500	488,337	527,000
101-42220-41109	OVERTIME PAY	19,700	20,778	41,400	36,491	20,000
101-42220-41200	OASI-EMPLOYER CONTR.	8,196	8,743	10,500	9,866	9,800
101-42220-41300	RETIREMENT AND PENSIONS	47,456	51,518	60,000	57,582	57,000
101-42220-41400	WORKMEN'S COMP INSURANCE	17,053	16,543	22,000	19,985	22,000
101-42220-41500	GROUP HEALTH INSURANCE	92,138	111,292	117,000	119,060	117,500
101-42220-41501	RETIREE HEALTH INSURANCE	7,858	8,411	12,000	6,983	12,000
101-42220-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	1,139	-
	PERSONNEL SERVICES Total:	**771,661**	**852,948**	**974,900**	**935,778**	**909,300**
CURRENT EXPENDITURES						
101-42220-42104	INSURANCE PREMIUMS	55,395	62,052	68,310	68,332	68,000
101-42220-42203	CONSULTANT SERVICES	123	187	-	-	-
101-42220-42209	EMPLOYEE PHYSICALS	207	621	3,150	-	1,500
101-42220-42400	RENT-MACHINERY & EQUIP.	1,810	1,024	1,250	1,700	1,750
101-42220-42501	EQUIP. MAINTENANCE	34,775	46,836	46,000	45,782	38,500
101-42220-42502	BLDG. MAINTENANCE	24,808	18,632	37,600	38,321	23,000
101-42220-42511	COMPUTER RENEWAL/MAINTENANCE	16,748	17,215	27,500	18,590	23,000
101-42220-42555	SIREN MAINTENANCE	4,219	3,113	5,000	5,586	5,000
101-42220-42600	OFFICE SUPPLIES	2,862	3,785	2,800	1,247	2,800
101-42220-42601	CLEANING SUPPLIES	4,056	5,027	4,000	3,613	4,500
101-42220-42603	MOTOR FUEL AND LUBRICANTS	21,543	19,384	23,000	16,898	21,000
101-42220-42607	EDUCATION & REC. SUPPLIES	25,753	26,733	28,250	29,656	25,750
101-42220-42610	CLOTHING & MATERIAL	13,733	16,208	17,000	15,484	17,000
101-42220-42613	SMALL TOOLS	8,228	10,117	9,000	7,427	9,000
101-42220-42617	CLEANING SERVICE	-	1,262	2,450	4,000	2,450
101-42220-42618	POSTAGE	813	315	500	157	500
101-42220-42620	OTHER SUPPLIES	5,976	5,359	6,000	5,801	6,000
101-42220-42627	SAFETY SUPPLIES	14,456	20,923	23,500	21,338	15,000
101-42220-42701	TRAVEL EXP. PERSONNEL	25,447	14,125	22,800	14,159	15,000
101-42220-42801	NATURAL GAS	9,592	13,098	15,000	9,573	14,000
101-42220-42802	ELECTRICITY	30,786	30,725	31,900	31,330	31,900
101-42220-42803	WATER	4,048	5,431	4,600	5,205	5,500
101-42220-42804	SEWER	2,820	3,725	2,700	3,153	4,100
101-42220-42805	PHONE-MONTHLY SERVICE	16,642	19,880	17,000	18,703	4,200
101-42220-42910	EDUCATION AND OUTREACH	6,795	9,145	5,450	5,026	5,450
101-42220-42918	SUBSC. & MEMBERSHIP	3,476	5,055	3,200	3,245	3,200
	CURRENT EXPENDITURES Total:	**335,110**	**359,977**	**407,960**	**374,325**	**348,100**
CAPITAL EXPENDITURES						
101-42220-43600	MACHINERY & EQUIPMENT	74,051	3,310	28,000	-	5,000
101-42220-43605	BUNKER GEAR	19,837	24,190	32,000	32,000	34,000
101-42220-43607	ELECTRONIC & COMM. EQUIPMENT	6,743	81,497	15,000	15,000	20,000
101-42220-43637	PUMPS AND HOSES	2,882	4,937	5,000	4,379	5,000
101-42220-43651	SCBA EQUIPMENT	40,657	9,086	-	-	21,000
	CAPITAL EXPENDITURES Total:	**144,170**	**123,020**	**80,000**	**51,379**	**85,000**
	Department: 2220 - FIRE FIGHTING Total:	**1,250,940**	**1,335,945**	**1,462,860**	**1,361,481**	**1,342,400**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 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	1
Lieutenant (FTE)	4.80	4.80	4.80	4.80	4.80
Firefighter/Paramedic (FTE)	20.80	20.80	20.80	21.60	21.60
Administrative Assistant	1	-	-	-	-
Reserve Program Part-time (FTE)	1.15	.49	.95	1.05	1.20
Total	**31.75**	**31.09**	**31.55**	**32.45**	**32.60**

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.

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
AMBULANCE						
PERSONNEL SERVICES						
101-42291-41100	SUPERVISION SALARY	487,516	506,113	564,500	550,016	597,000
101-42291-41101	CLERICAL & OPER. SALARY	1,623,189	1,785,979	1,981,500	1,953,351	2,079,500
101-42291-41102	TEMPORARY SALARIES	36,925	64,503	40,000	51,018	55,000
101-42291-41109	OVERTIME PAY	55,613	67,196	73,900	56,232	60,000
101-42291-41200	OASI-EMPLOYER CONTR.	32,941	36,095	37,000	38,969	39,500
101-42291-41300	RETIREMENT AND PENSIONS	174,723	185,900	212,000	204,562	223,500
101-42291-41400	WORKMEN'S COMP INSURANCE	41,047	43,632	65,000	55,728	65,000
101-42291-41500	GROUP HEALTH INSURANCE	308,263	370,467	395,000	393,793	394,000
101-42291-41501	RETIREE HEALTH INSURANCE	38,742	41,806	46,000	37,213	50,000
101-42291-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	4,611	-
	PERSONNEL SERVICES Total:	**2,798,959**	**3,101,690**	**3,414,900**	**3,345,491**	**3,563,500**
CURRENT EXPENDITURES						
101-42291-42104	INSURANCE PREMIUMS	12,701	13,983	17,450	14,998	15,500
101-42291-42203	CONSULTANT SERVICES	56,361	55,477	15,000	17,857	17,000
101-42291-42209	EMPLOYEE PHYSICALS	1,428	8,822	10,000	1,177	5,000
101-42291-42219	BANKING SERVICES	-	-	-	1,078	-
101-42291-42231	BILLING SERVICES	-	-	45,000	29,940	43,000
101-42291-42400	RENT-MACHINERY & EQUIP.	69	130	500	370	500
101-42291-42501	EQUIP. MAINTENANCE	34,759	23,321	34,250	33,375	34,250
101-42291-42511	COMPUTER RENEWAL/MAINTENANCE	4,303	9,841	5,350	6,637	5,350
101-42291-42600	OFFICE SUPPLIES	1,334	2,222	2,500	2,364	2,500
101-42291-42603	MOTOR FUEL AND LUBRICANTS	43,260	42,170	50,000	35,808	44,000
101-42291-42607	EDUCATION & REC. SUPPLIES	8,252	12,939	14,000	10,876	14,000
101-42291-42610	CLOTHING & MATERIAL	6,849	14,367	11,500	12,327	11,500
101-42291-42618	POSTAGE	-	50	1,300	75	300
101-42291-42620	OTHER SUPPLIES	39,364	56,993	49,750	45,110	52,250
101-42291-42701	TRAVEL EXP. PERSONNEL	7,377	7,291	6,600	10,686	6,600
101-42291-42703	PROF. WORKSHOPS	6,171	1,565	4,000	1,845	4,000
101-42291-42805	PHONE-MONTHLY SERVICE	14,346	14,520	18,250	17,454	15,100
101-42291-42918	SUBSC. & MEMBERSHIP	3,825	2,320	3,500	1,889	3,500
	CURRENT EXPENDITURES Total:	**240,399**	**266,012**	**288,950**	**243,866**	**274,350**
CAPITAL EXPENDITURES						
101-42291-43604	AMBULANCE EQUIPMENT	8,966	44,631	15,400	15,400	-
	CAPITAL EXPENDITURES Total:	**8,966**	**44,631**	**15,400**	**15,400**	**-**
	Department: 2291 - AMBULANCE Total:	**3,048,325**	**3,412,333**	**3,719,250**	**3,604,757**	**3,837,850**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Asst. City Manager/Public Works Director	-	-	-	1	1
Executive Assistant	-	-	-	1	1
Total	**-**	**-**	**-**	**2.00**	**2.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PUBLIC WORKS ADMINSTRATION						
PERSONNEL SERVICES						
101-43010-41100	SUPERVISION SALARY	-	-	170,500	175,070	178,000
101-43010-41101	CLERICAL & OPER. SALARY	-	-	55,500	55,078	57,500
101-43010-41102	TEMPORARY SALARIES	-	-	900	-	900
101-43010-41200	OASI-EMPLOYER CONTR.	-	-	17,200	17,122	18,000
101-43010-41300	RETIREMENT AND PENSIONS	-	-	13,600	13,807	14,500
101-43010-41400	WORKMEN'S COMP. INSURANCE	-	-	600	-	600
101-43010-41500	GROUP HEALTH INSURANCE	-	-	19,450	19,547	21,000
101-43010-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	496	-
	PERSONNEL SERVICES Total:	**-**	**-**	**277,750**	**281,119**	**290,500**
CURRENT EXPENDITURES						
101-43010-42104	INSURANCE PREMIUMS	-	-	1,000	1,526	1,000
101-43010-42203	CONSULTANT SERVICES	-	-	5,000	9,791	10,000
101-43010-42501	EQUIP. MAINTENANCE	-	-	500	-	500
101-43010-42600	OFFICE SUPPLIES	-	-	500	1,095	1,000
101-43010-42603	MOTOR FUEL AND LUBRICANTS	-	-	1,000	-	500
101-43010-42604	PARTS FOR EQUIPMENT	-	-	500	-	500
101-43010-42618	POSTAGE	-	-	1,400	-	-
101-43010-42635	RESOURCE MATERIALS	-	-	2,500	568	1,000
101-43010-42701	TRAVEL EXP. PERSONNEL	-	-	9,200	9,264	6,500
101-43010-42703	PROF. WORKSHOPS	-	-	3,500	700	500
101-43010-42805	PHONE-MONTHLY SERVICE	-	-	960	960	960
101-43010-42918	SUBSC. & MEMBERSHIP	-	-	4,950	2,273	6,000
	CURRENT EXPENDITURES Total:	**-**	**-**	**31,010**	**26,176**	**28,460**
	PUBLIC WORKS ADMINSTRATION Total:	**-**	**-**	**308,760**	**307,296**	**318,960**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Street Superintendent	1	1	1	1	1
Street Foreman	1	1	1	1	1
Street Maintenance Workers	11	11	12	12	12
Sign & Signal Technician	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Part-time employee (FTE)	1.96	1.59	1.59	1.92	2.40
Total	**16.96**	**16.59**	**17.59**	**17.92**	**18.40**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
STREET DIVISION						
PERSONNEL SERVICES						
101-43120-41100	SUPERVISION SALARY	151,500	163,040	174,500	174,926	182,500
101-43120-41101	CLERICAL & OPER. SALARY	617,780	698,233	783,000	676,655	770,150
101-43120-41102	TEMPORARY SALARIES	23,670	24,490	68,500	50,615	25,000
101-43120-41109	OVERTIME PAY	16,279	21,670	27,500	11,035	17,000
101-43120-41200	OASI-EMPLOYER CONTR.	61,361	69,429	77,000	68,296	76,000
101-43120-41300	RETIREMENT AND PENSIONS	49,155	56,003	57,500	53,262	57,500
101-43120-41400	WORKMEN'S COMP INSURANCE	16,099	19,210	18,500	18,914	25,000
101-43120-41500	GROUP HEALTH INSURANCE	135,022	151,660	193,000	156,149	186,500
101-43120-41501	RETIREE HEALTH INSURANCE	7,311	8,100	10,000	8,552	10,000
	PERSONNEL SERVICES Total:	**1,078,177**	**1,211,834**	**1,409,500**	**1,218,404**	**1,349,650**
CURRENT EXPENDITURES						
101-43120-42104	INSURANCE PREMIUMS	39,605	55,320	43,100	52,130	50,000
101-43120-42203	CONSULTANT SERVICES	35	2,277	-	919	-
101-43120-42216	OUTSIDE CONTRACT LABOR	-	-	45,000	43,940	165,000
101-43120-42220	DRUG/ALCOHOL TESTING	1,331	1,089	1,700	993	1,700
101-43120-42300	PUBLICATION & REC. FEES	460	9,485	1,600	343	-
101-43120-42400	RENT-MACHINERY & EQUIP.	26,436	23,915	37,800	18,233	25,000
101-43120-42404	OTHER RENTALS	28,066	43,993	45,000	59,885	-
101-43120-42501	EQUIP. MAINTENANCE	49,452	40,000	-	56	35,000
101-43120-42502	BLDG. MAINTENANCE	11,510	19,892	10,100	6,911	15,000
101-43120-42509	SEAL COATING/CRACK SEALING	(6,044)	-	-	-	-
101-43120-42519	SIGNAL LIGHT MAINTENANCE	34,287	12,421	18,000	48,481	10,000
101-43120-42551	COPIER MAINTENANCE	-	-	2,200	1,469	-
101-43120-42600	OFFICE SUPPLIES	1,275	2,139	2,550	2,094	2,550
101-43120-42601	CLEANING SUPPLIES	1,325	4,710	3,000	9,537	1,500
101-43120-42603	MOTOR FUEL AND LUBRICANTS	58,829	47,666	92,500	39,019	60,000
101-43120-42604	PARTS FOR EQUIPMENT	32,186	48,433	40,000	36,187	40,000
101-43120-42610	CLOTHING & MATERIAL	2,669	4,702	8,000	6,167	7,000
101-43120-42612	FOOD	507	540	1,000	682	500
101-43120-42613	SMALL TOOLS	6,083	7,719	10,000	5,197	7,000
101-43120-42625	TRAFFIC CONTROL MATERIALS	51,199	54,913	60,000	43,213	65,000
101-43120-42638	CONSTRUCTION MATERIALS	200,606	160,292	200,000	201,337	100,000
101-43120-42701	TRAVEL EXP. PERSONNEL	3,113	16,242	15,000	17,489	20,000
101-43120-42801	NATURAL GAS	7,002	9,364	10,000	6,413	8,000
101-43120-42802	ELECTRICITY	6,307	7,127	10,300	6,309	8,000
101-43120-42803	WATER	3,195	2,950	2,500	3,250	3,000
101-43120-42804	SEWER	986	1,148	1,200	1,227	1,200
101-43120-42805	PHONE-MONTHLY SERVICE	5,287	5,268	10,200	5,713	1,440
	CURRENT EXPENDITURES Total:	**565,708**	**581,606**	**670,750**	**617,189**	**626,890**
CAPITAL EXPENDITURES						
101-43120-43600	MACHINERY & EQUIPMENT	96,280	31,381	-	-	-
101-43120-43601	MOWER	-	-	-	-	-
101-43120-43645	TRAILER	8,150	-	-	-	-
101-43120-43804	PICKUP	-	89,116	-	-	-
101-43120-43812	DUMP TRUCK	-	131,271	-	-	-
101-43120-43823	SKID STEER	15,850	-	-	-	-
101-43120-43928	DIGITAL SIGN	-	15,199	-	-	-
	CAPITAL EXPENDITURES Total:	**120,280**	**266,967**	**-**	**-**	**-**
DEBT SERVICES						
101-43120-44100	PRINCIPAL	-	-	-	-	-
	ExpCategory: 44 - DEBT SERVICES Total:	**-**	**-**	**-**	**-**	**-**
	Department: 3120 - STREET DIVISION Total:	**1,764,164**	**2,060,406**	**2,080,250**	**1,835,593**	**1,976,540**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Part-time employee (FTE)	.59	.43	.43	.57	.58
Total	**.59**	**.43**	**.43**	**.57**	**.58**

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
SNOW REMOVAL DIVISION						
PERSONNEL SERVICES						
101-43125-41102	TEMPORARY SALARIES	1,426	1,845	21,000	570	3,000
101-43125-41109	OVERTIME PAY	32,712	82,712	77,500	30,792	55,000
101-43125-41200	OASI-EMPLOYER CONTR.	109	141	7,600	44	200
101-43125-41300	RETIREMENT AND PENSIONS	-	-	5,000	-	-
101-43125-41400	WORKMEN'S COMP INSURANCE	258	(254)	4,000	2,279	1,200
	PERSONNEL SERVICES Total:	**34,505**	**84,443**	**115,100**	**33,684**	**59,400**
CURRENT EXPENDITURES						
101-43125-42104	INSURANCE PREMIUMS	721	962	900	1,033	1,700
101-43125-42216	OUTSIDE CONTRACT LABOR	-	-	155,000	82,887	125,000
101-43125-42400	RENT-MACHINERY & EQUIP.	126,822	124,098	20,000	29,553	10,000
101-43125-42501	EQUIP. MAINTENANCE	46,878	22,521	40,000	16,452	20,000
101-43125-42603	MOTOR FUEL AND LUBRICANTS	79,679	87,373	92,500	40,091	87,000
101-43125-42604	PARTS FOR EQUIPMENT	64,320	67,910	65,000	26,178	45,000
101-43125-42619	CHEM., DRUG & LAB. SUP.	48,764	11,873	100,000	78,641	60,000
101-43125-42639	DEICING SAND	16,459	17,547	30,300	37,653	22,000
	CURRENT EXPENDITURES Total:	**383,643**	**332,285**	**503,700**	**312,488**	**370,700**
CAPITAL EXPENDITURES						
101-43125-43603	SNOW REMOVAL EQUIPMENT	194,288	-	-	-	-
101-43125-43812	DUMP TRUCKS	343,294	202,431	-	-	-
	CAPITAL EXPENDITURES Total:	**537,582**	**202,431**	**-**	**-**	**-**
	Department: 3125 - SNOW REMOVAL Total:	**955,730**	**619,159**	**618,800**	**346,172**	**430,100**

Significant Budget and Personnel Changes

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

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
STREET LIGHTING/FIRE PROTECTION						
CURRENT EXPENDITURES						
101-43160-42800	UTILITIES	799,952	828,310	870,000	868,159	920,000
	STREET LIGHTING/FIRE PROTECTION Total:	**799,952**	**828,310**	**870,000**	**868,159**	**920,000**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
WATER RESOURCES						
CURRENT EXPENDITURES						
101-43254-42104	INSURANCE PREMIUMS	592	727	670	674	800
101-43254-42225	WATER MONITORING	263	440	600	834	600
101-43254-42669	FLOOD SUPPLIES & MATERIALS	-	73,061	-	-	-
101-43254-42905	USGS GAGING STATIONS	23,910	24,387	30,000	24,796	30,000
101-43254-42910	EDUCATION AND OUTREACH	20,634	16,690	26,000	6,215	26,000
	CURRENT EXPENDITURES Total:	**45,398**	**115,305**	**57,270**	**32,520**	**57,400**
	Department: 3254 - WATER RESOURCES Total:	**45,398**	**115,305**	**57,270**	**32,520**	**57,400**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Manager	1	1	1	1	1
Groundskeeper	1	1	1	1	1
Part-time employee (FTE)	1.80	1.20	2.70	2.70	2.23
Total	**3.80**	**3.20**	**4.70**	**4.70**	**4.23**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CEMETERY						
PERSONNEL SERVICES						
101-43700-41100	SUPERVISION SALARY	64,473	67,643	72,000	73,441	77,000
101-43700-41101	CLERICAL & OPER. SALARY	53,927	56,610	60,100	62,124	65,000
101-43700-41102	TEMPORARY SALARIES	41,217	45,276	65,000	48,985	55,000
101-43700-41109	OVERTIME PAY	-	-	-	21	-
101-43700-41200	OASI-EMPLOYER CONTR.	11,563	12,311	14,500	13,654	15,500
101-43700-41300	RETIREMENT AND PENSIONS	7,104	7,455	8,000	8,134	8,500
101-43700-41400	WORKMEN'S COMP INSURANCE	2,362	2,545	3,500	3,153	3,500
101-43700-41500	GROUP HEALTH INSURANCE	24,184	25,644	28,500	21,686	23,000
	PERSONNEL SERVICES Total:	**204,828**	**217,484**	**251,600**	**231,198**	**247,500**
CURRENT EXPENDITURES						
101-43700-42104	INSURANCE PREMIUMS	2,993	3,428	3,550	3,480	3,800
101-43700-42300	PUBLICATION & REC. FEES	1,500	1,140	1,600	900	-
101-43700-42501	EQUIP. MAINTENANCE	2,830	703	3,000	2,994	3,000
101-43700-42502	BLDG. MAINTENANCE	3,701	435	3,500	332	3,500
101-43700-42600	OFFICE SUPPLIES	124	910	1,250	1,055	750
101-43700-42601	CLEANING SUPPLIES	35	39	100	192	100
101-43700-42603	MOTOR FUEL AND LUBRICANTS	8,916	7,808	9,000	6,696	9,000
101-43700-42604	PARTS FOR EQUIPMENT	2,520	3,308	4,000	3,256	3,500
101-43700-42610	CLOTHING & MATERIAL	-	-	700	695	700
101-43700-42613	SMALL TOOLS	752	494	750	208	750
101-43700-42615	AG. & HORT. SUPPLIES	5,171	6,444	14,000	13,916	6,500
101-43700-42618	POSTAGE	50	60	100	140	100
101-43700-42620	OTHER SUPPLIES	782	1,036	600	422	1,000
101-43700-42701	TRAVEL EXP. PERSONNEL	-	-	-	-	-
101-43700-42801	NATURAL GAS	2,011	2,267	2,300	1,630	2,300
101-43700-42802	ELECTRICITY	2,439	2,834	2,500	2,401	2,500
101-43700-42803	WATER	1,424	1,915	1,500	2,014	1,500
101-43700-42804	SEWER	328	383	350	407	350
101-43700-42805	PHONE-MONTHLY SERVICE	925	863	950	595	-
101-43700-42806	PHONE-LONG DISTANCE	25	7	-	101	-
101-43700-42808	PROPANE	4,687	3,515	5,500	1,879	4,500
101-43700-42918	SUBSC. & MEMBERSHIP	-	-	-	-	-
	CURRENT EXPENDITURES Total:	**41,212**	**37,590**	**55,250**	**43,314**	**43,850**
CAPITAL EXPENDITURES						
101-43700-43601	MOWER	12,945	14,413	-	-	-
101-43700-43659	WEED TRIMMERS	-	837	-	-	1,000
101-43700-43682	MONUMENT FOUNDATION STRIPS	11,726	22,959	14,300	13,776	15,000
101-43700-43820	UTILITY VEHICLE	-	-	-	-	20,000
	CAPITAL EXPENDITURES Total:	**24,671**	**38,209**	**14,300**	**13,776**	**36,000**
OTHER EXPENDITURES						
101-43700-45201	RECLAIM CEMETERY LOTS	3,112	-	6,000	5,313	-
101-43700-45300	REFUNDS & REIMBURSEMENTS	1,716	-	1,500	1,005	-
	OTHER EXPENDITURES Total:	**4,828**	**-**	**7,500**	**6,318**	**-**
	Department: 3700 - CEMETERY Total:	**275,539**	**293,283**	**328,650**	**294,605**	**327,350**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Part-time employee (FTE)	.48	.48	.45	.45	.45

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
MOSQUITO CONTROL						
PERSONNEL SERVICES						
101-44132-41102	TEMPORARY SALARIES	-	10,528	16,000	9,648	10,000
101-44132-41109	OVERTIME PAY	2,596	1,081	2,900	2,900	2,000
101-44132-41200	OASI-EMPLOYER CONTR.	-	805	1,250	738	850
101-44132-41400	WORKMEN'S COMP INSURANCE	-	-	600	-	200
	PERSONNEL SERVICES Total:	**2,596**	**12,414**	**20,750**	**13,286**	**13,050**
CURRENT EXPENDITURES						
101-44132-42104	INSURANCE PREMIUMS	324	371	390	282	450
101-44132-42637	MOSQUITO CONTROL SUPPLIES	95,932	81,170	117,000	117,308	91,000
	CURRENT EXPENDITURES Total:	**96,256**	**81,542**	**117,390**	**117,590**	**91,450**
CAPITAL EXPENDITURES						
101-44132-43636	SPRAYER/EQUIPMENT	15,389	-	-	-	10,000
	CAPITAL EXPENDITURES Total:	**15,389**	**-**	**-**	**-**	**10,000**
	Department: 4132 - MOSQUITO CONTROL Total:	**114,241**	**93,956**	**138,140**	**130,876**	**114,500**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Proposed
Animal Control Officer	1	1	1	1	1
Code Enforcement Officer	-	-	1	1	1
Total	**1.00**	**1.00**	**2.00**	**2.00**	**2.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
ANIMAL CONTROL/CODE ENFORCEMENT						
PERSONNEL SERVICES						
101-44143-41101	CLERICAL & OPER. SALARY	82,347	109,007	117,000	116,758	123,000
101-44143-41109	OVERTIME PAY	-	36	1,800	-	-
101-44143-41200	OASI-EMPLOYER CONTR.	6,062	7,921	9,000	8,596	9,200
101-44143-41300	RETIREMENT AND PENSIONS	4,941	6,543	7,200	7,005	8,000
101-44143-41400	WORKMEN'S COMP INSURANCE	479	1,464	2,000	1,147	2,000
101-44143-41500	GROUP HEALTH INSURANCE	14,683	20,333	22,000	21,489	23,000
	PERSONNEL SERVICES Total:	**108,512**	**145,304**	**159,000**	**154,995**	**165,200**
CURRENT EXPENDITURES						
101-44143-42104	INSURANCE PREMIUMS	1,789	1,670	1,860	1,805	2,000
101-44143-42203	CONSULTANT SERVICES	32,000	40,000	-	-	-
101-44143-42204	NUISANCE ABATEMENT COSTS	-	-	2,000	273	2,000
101-44143-42216	OUTSIDE CONTRACT LABOR	-	-	50,000	50,000	50,000
101-44143-42501	EQUIP. MAINTENANCE	6,916	6,542	8,100	5,276	8,100
101-44143-42600	OFFICE SUPPLIES	243	850	600	632	600
101-44143-42603	MOTOR FUEL AND LUBRICANTS	5,924	6,420	7,100	5,222	7,100
101-44143-42607	EDUCATION & REC SUPPLIES	-	516	450	1,032	450
101-44143-42610	CLOTHING & MATERIAL	680	1,117	1,100	1,157	1,100
101-44143-42612	FOOD	-	-	500	29	-
101-44143-42619	CHEM., DRUG & LAB. SUP.	-	126	300	213	300
101-44143-42620	OTHER SUPPLIES	1,038	1,923	800	(55)	800
101-44143-42701	TRAVEL EXP. PERSONNEL	33	1,055	2,100	-	1,000
101-44143-42805	PHONE-MONTHLY SERVICE	1,433	2,682	2,000	2,318	960
	CURRENT EXPENDITURES Total:	**50,057**	**62,900**	**76,910**	**67,902**	**74,410**
CAPITAL EXPENDITURES						
101-44143-43600	MACHINERY & EQUIPMENT	-	-	-	-	-
101-44143-43801	VEHICLES	58,295	-	-	-	-
	CAPITAL EXPENDITURES Total:	**58,295**	**-**	**-**	**-**	**-**
	Department: 4143 - ANIMAL CONTROL/CODE ENF. Total:	**216,863**	**208,203**	**235,910**	**222,897**	**239,610**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Superintendent of Parks and Forestry (FTE)	.50	.50	.50	.50	.50
Forestry Grounds Maintenance Supervisor	-	1	1	1	1
Forestry Technician I	1	2	3	3	3
Forestry Technician II	1	-	-	-	-
Part-time employee (FTE)	.87	.98	.80	.80	.66
Total	**3.37**	**4.48**	**5.30**	**5.30**	**5.16**

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
FORESTRY DIVISION						
PERSONNEL SERVICES						
101-45240-41100	SUPERVISION SALARY	88,413	110,611	119,000	121,136	124,500
101-45240-41101	CLERICAL & OPER. SALARY	79,810	113,813	148,000	141,477	153,500
101-45240-41102	TEMPORARY SALARIES	18,581	22,910	22,000	17,551	18,000
101-45240-41109	OVERTIME PAY	1,079	792	1,200	-	1,200
101-45240-41200	OASI-EMPLOYER CONTR.	13,634	18,127	22,000	20,570	22,500
101-45240-41300	RETIREMENT AND PENSIONS	10,036	13,470	16,000	15,758	17,000
101-45240-41400	WORKMEN'S COMP. INSURANCE	12,516	19,038	25,000	22,629	25,000
101-45240-41500	GROUP HEALTH INSURANCE	34,088	40,924	43,500	48,460	45,500
	PERSONNEL SERVICES Total:	**258,156**	**339,684**	**396,700**	**387,581**	**407,200**
CURRENT EXPENDITURES						
101-45240-42104	INSURANCE PREMIUMS	6,137	8,072	10,520	10,513	8,200
101-45240-42203	CONSULTANT SERVICES	23,727	14,715	-	-	-
101-45240-42216	OUTSIDE CONTRACT LABOR	-	-	26,000	6,552	15,000
101-45240-42400	RENT-MACHINERY & EQUIP.	-	-	3,000	-	3,000
101-45240-42501	EQUIP. MAINTENANCE	18,120	31,517	25,600	25,560	20,000
101-45240-42504	MAINTENANCE OF OTHER	1,804	320	1,500	1,161	1,500
101-45240-42600	OFFICE SUPPLIES	50	232	200	-	200
101-45240-42603	MOTOR FUEL AND LUBRICANTS	14,677	16,752	11,000	11,479	13,000
101-45240-42610	CLOTHING & MATERIAL	-	-	1,400	420	1,400
101-45240-42613	SMALL TOOLS	2,829	325	3,500	881	500
101-45240-42615	AG. & HORT. SUPPLIES	29	3,861	750	943	1,000
101-45240-42627	SAFETY SUPPLIES	3,357	2,031	2,000	850	2,000
101-45240-42638	CONSTRUCTION MATERIALS	-	-	100	-	100
101-45240-42701	TRAVEL EXP. PERSONNEL	820	33	800	242	800
101-45240-42801	NATURAL GAS	157	321	200	89	200
101-45240-42802	ELECTRICITY	756	787	750	916	750
101-45240-42803	WATER	202	157	250	263	250
101-45240-42804	SEWER	239	206	250	332	250
101-45240-42805	PHONE-MONTHLY SERVICE	1,480	1,960	1,500	2,180	2,160
101-45240-42918	SUBSC. & MEMBERSHIP	1,623	935	800	1,210	800
	CURRENT EXPENDITURES Total:	**76,007**	**82,226**	**90,120**	**63,591**	**71,110**
CAPITAL EXPENDITURES						
101-45240-43301	TREES	63,800	-	15,000	14,109	15,000
101-45240-43600	MACHINERY & EQUIPMENT	304,687	70,954	17,500	7,124	-
101-45240-43602	COMPUTER EQUIPMENT/SOFTWARE	-	9,000	-	-	-
101-45240-43646	SAW/CHIPPER	-	-	2,500	2,500	2,500
101-45240-43804	PICKUP	-	49,989	-	-	-
101-45240-43812	DUMP TRUCKS	99,637	-	-	-	-
	CAPITAL EXPENDITURES Total:	**468,124**	**129,943**	**35,000**	**23,733**	**17,500**
	Department: 5240 - FORESTRY Total:	**802,287**	**551,853**	**521,820**	**474,904**	**495,810**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 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
Acquisitions Library Specialist	1	1	1	1	1
Special Services Librarian	1	1	1	1	-
Maintenance Worker I	1	1	1	1	-
Part-time employee (FTE)	3.80	3.29	3.29	3.00	3.56
Total	**12.80**	**12.29**	**12.29**	**12.00**	**10.56**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
LIBRARY						
PERSONNEL SERVICES						
101-45500-41100	SUPERVISION SALARY	100,653	125,405	165,500	164,921	168,000
101-45500-41101	CLERICAL & OPER. SALARY	354,534	390,491	400,500	338,007	303,600
101-45500-41102	TEMPORARY SALARIES	75,903	65,473	97,500	57,356	70,000
101-45500-41109	OVERTIME PAY	-	25	-	-	-
101-45500-41200	OASI-EMPLOYER CONTR.	38,268	40,207	48,300	40,913	42,000
101-45500-41300	RETIREMENT AND PENSIONS	28,684	31,249	34,000	31,475	32,000
101-45500-41400	WORKMEN'S COMP INSURANCE	1,608	1,359	1,800	2,091	1,800
101-45500-41500	GROUP HEALTH INSURANCE	97,501	114,585	133,500	110,534	117,000
101-45500-41501	RETIREE HEALTH INSURANCE	-	829	-	765	-
101-45500-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	1,250	-
	PERSONNEL SERVICES Total:	**697,151**	**769,623**	**881,100**	**747,311**	**734,400**
CURRENT EXPENDITURES						
101-45500-42104	INSURANCE PREMIUMS	15,064	17,111	18,000	18,136	-
101-45500-42107	Temp-Not Subj to Worker's Comp	576	710	-	553	-
101-45500-42203	CONSULTANT SERVICES	625	-	-	75	-
101-45500-42217	ADVERTISING	-	-	4,000	2,242	-
101-45500-42300	PUBLICATION & REC. FEES	160	741	200	-	-
101-45500-42501	EQUIP. MAINTENANCE	7,209	14,195	8,200	6,028	8,500
101-45500-42502	BLDG. MAINTENANCE	8,067	6,361	10,000	2,511	-
101-45500-42504	MAINTENANCE OF OTHER	2,017	1,555	2,500	1,166	2,500
101-45500-42511	COMPUTER RENEWAL/MAINTENANCE	41,047	31,102	50,000	41,236	46,500
101-45500-42551	COPIER MAINTENANCE	-	-	1,700	4,331	-
101-45500-42600	OFFICE SUPPLIES	6,601	7,506	9,000	4,077	17,500
101-45500-42601	CLEANING SUPPLIES	6,155	4,094	7,000	25,465	7,000
101-45500-42603	MOTOR FUEL AND LUBRICANTS	130	126	200	157	200
101-45500-42618	POSTAGE	3,506	6,492	6,400	8,618	8,000
101-45500-42627	SAFETY SUPPLIES	221	525	350	234	600
101-45500-42630	CIRCULATION SUPPLIES	8,753	10,492	13,000	11,594	13,000
101-45500-42683	ELECTRONIC SUBSCRIPTION	37,670	31,637	37,000	31,454	31,600
101-45500-42687	PATRON SUBSCRIPTIONS	9,578	8,167	10,500	9,546	10,500
101-45500-42688	EBOOKS	44,819	40,959	45,000	37,682	45,000
101-45500-42701	TRAVEL EXP. PERSONNEL	9,158	6,928	9,000	9,212	8,000
101-45500-42801	NATURAL GAS	8,687	8,929	14,000	11,374	10,000
101-45500-42802	ELECTRICITY	25,903	25,805	30,000	25,268	27,000
101-45500-42803	WATER	2,382	2,231	3,500	1,718	2,700
101-45500-42804	SEWER	565	613	650	688	650
101-45500-42805	PHONE-MONTHLY SERVICE	7,110	7,284	7,200	7,339	3,360
101-45500-42813	INTERNET SERVICE PROVIDER	659	993	800	1,782	1,000
101-45500-42918	SUBSC. & MEMBERSHIP	1,963	2,095	2,500	1,860	2,500
	CURRENT EXPENDITURES Total:	**248,625**	**236,652**	**290,700**	**264,344**	**246,110**
CAPITAL EXPENDITURES						
101-45500-43400	LIB. BOOKS & OFF. REF.	74,662	82,444	82,400	80,056	80,000
101-45500-43500	FURN., FIXT. & FURNISHINGS	15,610	-	300	935	-
101-45500-43600	MACHINERY & EQUIPMENT	4,571	5,791	-	-	14,000
	CAPITAL EXPENDITURES Total:	**94,843**	**88,235**	**82,700**	**80,991**	**94,000**
	Department: 5500 - LIBRARY Total:	**1,040,619**	**1,094,511**	**1,254,500**	**1,092,646**	**1,074,510**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Community Development Manager	1	1	1	1	1
Building Official	-	-	1	1	1
City Planner	-	1	1	1	1
Code Enforcement Officer	1	1	-	-	-
Building Inspector	1	1	1	1	1
Building Services Specialist	1	1	-	-	-
Permit Technician	1	1	1	1	1
Part-time employee (FTE)	.07	.00	.00	.00	.00
Total	**5.07**	**6.00**	**5.00**	**5.00**	**5.00**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
COMMUNITY DEVELOPMENT DIVISION						
PERSONNEL SERVICES						
101-46512-41100	SUPERVISION SALARY	170,908	217,726	171,000	227,139	179,000
101-46512-41101	CLERICAL & OPER. SALARY	91,180	51,135	173,500	88,859	176,500
101-46512-41102	TEMPORARY SALARIES	11,086	47,371	-	-	-
101-46512-41109	OVERTIME PAY	-	98	900	518	-
101-46512-41200	OASI-EMPLOYER CONTR.	20,062	22,901	25,300	23,074	26,000
101-46512-41300	RETIREMENT AND PENSIONS	15,618	18,980	21,000	18,901	21,500
101-46512-41400	WORKMEN'S COMP INSURANCE	1,410	631	1,500	955	1,500
101-46512-41500	GROUP HEALTH INSURANCE	36,214	51,311	54,500	47,636	58,000
	PERSONNEL SERVICES Total:	**346,478**	**410,154**	**447,700**	**407,082**	**462,500**
CURRENT EXPENDITURES						
101-46512-42104	INSURANCE PREMIUMS	1,941	2,289	2,950	2,610	2,950
101-46512-42200	CONSULTING SERVICES	16,538	3,543	-	660	-
101-46512-42203	CONSULTANT SERVICES	12,341	26,500	40,000	34,518	40,000
101-46512-42204	NUISANCE ABATEMENT COSTS	-	-	2,500	-	-
101-46512-42219	BANKING SERVICES	-	-	1,000	809	1,000
101-46512-42300	PUBLICATION AND RECORDING FEES	4,232	3,146	5,000	2,587	-
101-46512-42501	EQUIP. MAINTENANCE	2,603	903	3,200	1,119	-
101-46512-42511	COMPUTER RENEWAL/MAINTENANCE	35,591	37,931	38,000	38,316	38,000
101-46512-42600	OFFICE SUPPLIES	2,794	2,285	2,800	2,736	2,800
101-46512-42602	MOTOR SUPPLIES	564	1,210	1,250	493	-
101-46512-42603	MOTOR FUEL AND LUBRICANTS	2,818	2,116	3,750	2,135	3,100
101-46512-42618	POSTAGE	900	1,374	500	1,150	1,200
101-46512-42635	RESOURCE MATERIALS	-	2,127	2,050	841	2,050
101-46512-42701	TRAVEL EXP. PERSONNEL	966	9,037	6,500	4,279	3,000
101-46512-42703	PROFESSIONAL WORKSHOPS	10,735	2,820	4,500	1,960	3,000
101-46512-42805	PHONE-MONTHLY SERVICE	3,888	3,828	5,700	4,771	2,400
101-46512-42910	EDUCATION & OUTREACH	552	552	1,800	275	-
101-46512-42915	PLANNING COMMISSION EXPENSES	31	1,457	1,500	763	1,500
101-46512-42918	SUBSC. & MEMBERSHIP	12,080	13,929	3,000	2,320	1,600
	CURRENT EXPENDITURES Total:	**108,576**	**115,048**	**126,000**	**102,341**	**102,600**
	Department: 6512 - COMMUNITY DEV. DIVISION Total:	**455,054**	**525,201**	**573,700**	**509,424**	**565,100**

Significant Budget and Personnel Changes

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

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TRANSFERS OUT TO OTHER FUNDS						
OTHER FINANCING USES						
101-49300-49311	TRANS OUT-PARK & REC	2,200,000	2,450,000	2,000,000	2,000,000	1,837,000
101-49300-49312	TRANS OUT-AIRPORT	-	-	500,000	500,000	793,750
101-49300-49313	TRANS OUT-UPPER BIG SIOUX RIVE	50,000	-	-	-	-
101-49300-49314	TRANS OUT-REC. CENTER	-	75,000	100,000	-	-
101-49300-49320	TRANS OUT - E911	75,000	75,000	75,000	75,000	-
	OTHER FINANCING USES Total:	**2,325,000**	**2,600,000**	**2,675,000**	**2,575,000**	**2,630,750**
	Department: 9300 - OPERATING TRANSFER Total:	**2,325,000**	**2,600,000**	**2,675,000**	**2,575,000**	**2,630,750**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Parks, Recreation & Forestry Director	1	1	1	1	1
Maintenance Supervisor	-	-	.75	.75	-
Executive Assistant	-	-	1	1	1
Office Manager	1	1	-	-	-
Secretary/Receptionist	1	1	-	-	-
Part-time employment (FTE)	.00	.00	.00	.25	.50
Total	**3.00**	**3.00**	**2.75**	**3.00**	**2.50**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PARK & RECREATION: SUPERVISION						
PERSONNEL SERVICES						
201-45121-41100	SUPERVISION SALARY	128,259	160,961	174,000	173,933	125,600
201-45121-41101	CLERICAL & OPER. SALARY	95,130	52,162	56,000	55,857	59,000
201-45121-41102	TEMPORARY SALARIES	-	-	26,500	15,013	16,000
201-45121-41200	OASI-EMPLOYER CONTR.	15,450	15,707	18,200	16,946	14,780
201-45121-41300	RETIREMENT AND PENSIONS	9,893	12,787	14,000	13,788	11,100
201-45121-41400	WORKMEN'S COMP INSURANCE	303	206	500	1,068	500
201-45121-41500	GROUP HEALTH INSURANCE	17,623	28,497	32,000	35,913	28,850
201-45121-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	500	-
	PERSONNEL SERVICES Total:	**266,658**	**270,321**	**321,200**	**313,018**	**255,830**
CURRENT EXPENDITURES						
201-45121-42104	INSURANCE PREMIUMS	1,633	1,900	1,980	1,741	2,100
201-45121-42203	CONSULTANT SERVICES	1,998	782	3,500	498	-
201-45121-42217	ADVERTISING	-	-	3,500	-	500
201-45121-42219	BANKING SERVICES	22,002	32,448	70,500	69,414	25,000
201-45121-42300	PUBLICATION & REC. FEES	2,594	2,740	1,500	-	-
201-45121-42504	MAINTENANCE OF OTHER	729	1,045	700	733	700
201-45121-42511	COMPUTER RENEWAL/MAINTENANCE	17,063	17,063	18,000	18,769	18,000
201-45121-42551	COPIER MAINTENANCE	-	-	1,700	-	-
201-45121-42600	OFFICE SUPPLIES	1,993	2,115	4,000	2,717	2,150
201-45121-42618	POSTAGE	625	1,016	800	1,250	800
201-45121-42701	TRAVEL EXP. PERSONNEL	-	330	800	1,046	800
201-45121-42805	PHONE-MONTHLY SERVICE	680	1,320	700	1,341	1,300
201-45121-42918	SUBSC. & MEMBERSHIP	20	370	500	695	500
	CURRENT EXPENDITURES Total:	**49,336**	**61,128**	**108,180**	**98,204**	**51,850**
	Department: 5121 - SUPERVISION Total:	**315,994**	**331,449**	**429,380**	**411,222**	**307,680**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Recreation Superintendent	1	1	1	1	1
Facilities Operations Supervisor	.25	.25	1	-	-
Recreation Program Coordinator	1	1	1	2	2
Recreation Program Specialist	1	1	1	-	-
Facilities Maintenance Supervisor	-	-	-	.13	-
Facilities Maintenance Technician	-	-	-	1	-
Custodian	-	-	-	1	-
Part-time employment (FTE)	4.33	4.33	8.80	8.80	3.50
Total	**7.58**	**7.58**	**12.80**	**13.93**	**6.50**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PARK & RECREATION: RECREATION						
PERSONNEL SERVICES						
201-45123-41100	SUPERVISION SALARY	155,059	191,064	228,300	228,993	229,750
201-45123-41101	CLERICAL & OPER SALARY	56,558	29,037	-	105,482	-
201-45123-41102	TEMPORARY SALARIES	55,391	81,355	198,500	100,223	83,500
201-45123-41109	OVERTIME PAY	568	175	-	841	-
201-45123-41200	OASI-EMPLOYER CONTR.	19,888	22,301	31,700	32,986	21,000
201-45123-41300	RETIREMENT AND PENSIONS	12,730	12,587	20,500	20,127	13,800
201-45123-41400	WORKMEN'S COMP INSURANCE	1,687	2,337	4,000	4,537	2,700
201-45123-41500	GROUP HEALTH INSURANCE	35,549	36,125	56,000	55,671	38,300
	PERSONNEL SERVICES Total:	**337,430**	**374,980**	**539,000**	**548,860**	**389,050**
CURRENT EXPENDITURES						
201-45123-42104	INSURANCE PREMIUMS	1,733	2,343	18,480	19,233	3,500
201-45123-42203	CONSULTANT SERVICES	-	800	-	-	-
201-45123-42217	ADVERTISING	-	-	12,500	11,697	12,500
201-45123-42300	PUBLICATION & REC. FEES	11,199	5,801	-	-	-
201-45123-42501	EQUIP. MAINTENANCE	-	-	4,000	3,137	4,000
201-45123-42502	BLDG. MAINTENANCE	-	-	7,100	6,164	-
201-45123-42504	MAINTENANCE OF OTHER	-	-	1,200	1,125	1,200
201-45123-42600	OFFICE SUPPLIES	-	-	1,000	195	1,000
201-45123-42601	CLEANING SUPPLIES	-	52	13,000	11,657	15,000
201-45123-42607	EDUCATION & REC. SUPPLIES	27,646	27,996	26,000	23,506	26,000
201-45123-42608	JR. B.B. & REC. SUPPLIES	10,160	10,575	11,000	10,137	11,000
201-45123-42613	SMALL TOOLS	-	-	500	(264)	500
201-45123-42638	CONSTRUCTION MATERIALS	-	-	1,500	228	1,500
201-45123-42701	TRAVEL EXP. PERSONNEL	778	3,121	2,000	1,030	2,000
201-45123-42801	NATURAL GAS	-	-	25,000	14,337	15,000
201-45123-42802	ELECTRICITY	-	-	21,000	11,100	12,500
201-45123-42803	WATER	-	-	2,500	2,213	2,500
201-45123-42804	SEWER	-	-	1,500	1,378	1,500
201-45123-42805	PHONE-MONTHLY SERVICE	1,560	1,944	8,800	7,538	1,980
201-45123-42918	SUBSC. & MEMBERSHIP	695	1,884	1,000	581	1,000
	CURRENT EXPENDITURES Total:	**53,771**	**54,516**	**158,080**	**124,993**	**112,680**
CAPITAL EXPENDITURES						
201-45123-43201	IMPROVEMENTS TO BUILDINGS	-	-	5,500	-	5,500
201-45123-43500	FURN., FIXT. & FURNISHINGS	-	-	5,000	399	1,000
201-45123-43656	BASEBALL/SOFTBALL EQUIPMENT	1,797	4,668	2,500	2,458	2,500
201-45123-43691	RECREATION EQUIPMENT	-	-	5,000	4,996	5,000
201-45123-43697	HOCKEY EQUIPMENT	1,473	5,732	1,500	1,160	1,500
201-45123-43969	DISC GOLF COURSE	8,488	-	-	-	-
	CAPITAL EXPENDITURES Total:	**11,758**	**10,400**	**19,500**	**9,012**	**15,500**
OTHER EXPENDITURES						
201-45123-45300	REFUNDS & REIMBURSEMENTS	395	508	-	80	-
	OTHER EXPENDITURES Total:	**395**	**508**	**-**	**80**	**-**
	Department: 5123 - RECREATION Total:	**403,354**	**440,404**	**716,580**	**682,945**	**517,230**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Golf Operations Manager	1	1	1	1	1
Maintenance Superintendent	-	-	1	1	1
Turf Specialist	1	1	1	1	1
Mechanic	1	1	1	1	1
Part-time/Seasonal employee (FTE)	4.01	4.01	8.5	6.45	6.19
Total	**7.01**	**7.01**	**12.50**	**10.45**	**10.19**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PARK & RECREATION: GOLF COURSE						
PERSONNEL SERVICES						
201-45125-41100	SUPERVISION SALARY	118,379	149,180	172,000	172,066	180,000
201-45125-41101	CLERICAL & OPER. SALARY	62,929	73,032	100,000	69,871	102,000
201-45125-41102	TEMPORARY SALARIES	175,728	176,037	246,000	249,301	180,000
201-45125-41109	OVERTIME PAY	29,239	4,659	10,000	8,142	7,500
201-45125-41200	OASI-EMPLOYER CONTR.	27,850	29,463	36,200	36,918	37,500
201-45125-41300	RETIREMENT AND PENSIONS	10,890	13,353	17,000	14,542	18,000
201-45125-41400	WORKMEN'S COMP INSURANCE	3,709	5,932	7,000	6,788	8,000
201-45125-41500	GROUP HEALTH INSURANCE	37,702	42,408	41,500	44,481	44,500
201-45125-41600	UNEMPLOYMENT BENEFITS	4,194	-	-	-	-
	PERSONNEL SERVICES Total:	**470,620**	**494,063**	**629,700**	**602,108**	**577,500**
CURRENT EXPENDITURES						
201-45125-42104	INSURANCE PREMIUMS	10,775	13,490	12,540	13,875	15,000
201-45125-42203	CONSULTANT SERVICES	975	288	5,000	2,754	1,000
201-45125-42217	ADVERTISING	-	-	1,500	1,697	1,500
201-45125-42219	BANKING SERVICES	12,052	15,516	13,000	190	1,000
201-45125-42300	PUBLICATION & REC. FEES	738	150	-	150	-
201-45125-42400	RENT-MACHINERY & EQUIP.	44,912	77,652	60,000	55,529	96,000
201-45125-42404	OTHER RENTALS	-	2,970	-	-	-
201-45125-42501	EQUIP. MAINTENANCE	32,799	42,008	37,000	25,624	35,000
201-45125-42504	MAINTENANCE OF OTHER	1,808	619	1,500	312	1,500
201-45125-42506	REPAIRS TO VEHICLES	1,750	-	-	-	-
201-45125-42511	COMPUTER RENEWAL/MAINTENANCE	-	24	10,500	10,215	9,600
201-45125-42514	REPAIR TO CLUBHOUSE	4,253	10,245	5,000	6,892	5,000
201-45125-42515	REPAIR-MAINTENANCE SHOP	185	978	10,500	10,411	500
201-45125-42516	REPAIR-CART STORAGE BLDG	65	12	1,000	72	500
201-45125-42521	REPAIR-IRRIGATION EQUIPMENT	11,443	50,684	27,000	27,550	20,000
201-45125-42600	OFFICE SUPPLIES	1,319	1,680	1,800	1,383	1,800
201-45125-42603	MOTOR FUEL AND LUBRICANTS	38,527	34,815	40,500	25,994	36,000
201-45125-42613	SMALL TOOLS	3,946	4,564	6,000	6,197	3,000
201-45125-42615	AG. & HORT. SUPPLIES	36,848	42,318	57,500	57,728	50,000
201-45125-42617	CLEANING SERVICE	3,576	1,014	5,000	4,430	5,000
201-45125-42619	CHEM., DRUG & LAB. SUP.	22,719	23,185	50,000	29,233	50,000
201-45125-42622	GOLF SUPPLIES	15,305	3,091	10,000	9,504	10,000
201-45125-42627	SAFETY SUPPLIES	204	867	600	1,187	600
201-45125-42631	MERCHANDISE FOR RESALE	112,819	116,428	126,000	125,882	117,000
201-45125-42638	CONSTRUCTION MATERIALS	1,185	-	2,500	-	1,500
201-45125-42701	TRAVEL EXP. PERSONNEL	684	4,007	5,000	5,088	4,000
201-45125-42801	NATURAL GAS	2,437	2,585	2,700	2,367	2,700
201-45125-42802	ELECTRICITY	18,443	19,312	20,500	17,123	20,500
201-45125-42803	WATER	1,089	1,333	1,100	1,394	1,100
201-45125-42804	SEWER	1,284	2,926	1,500	4,634	1,500
201-45125-42805	PHONE-MONTHLY SERVICE	3,488	3,768	3,500	4,320	960
201-45125-42918	SUBSC. & MEMBERSHIP	5,674	3,079	5,800	1,463	5,800
	CURRENT EXPENDITURES Total:	**391,303**	**479,606**	**524,540**	**453,198**	**498,060**
CAPITAL EXPENDITURES						
201-45125-43600	MACHINERY & EQUIPMENT	14,180	32,429	10,000	-	6,000
201-45125-43601	MOWER	75,216	-	15,000	13,750	-
201-45125-43653	AERATOR	-	3,855	-	-	-
201-45125-43818	RANGE BALL PICKER	4,915	15,662	-	-	-
201-45125-43900	IMPROV OTHER THAN BUILDINGS	-	21,381	-	-	-
	CAPITAL EXPENDITURES Total:	**94,311**	**73,327**	**25,000**	**13,750**	**6,000**
OTHER EXPENDITURES						
201-45125-45300	REFUNDS & REIMBURSEMENTS	3,428	4,179	4,200	324	-
	OTHER EXPENDITURES Total:	**3,428**	**4,179**	**4,200**	**324**	**-**
	Department: 5125 - GOLF COURSE Total:	**959,662**	**1,051,175**	**1,183,440**	**1,069,380**	**1,081,560**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
P&R Maintenance Supervisor	-	-	.13	.13	-
Part-time employee (FTE)	8.86	8.86	9.00	6.48	6.97
Total	**8.86**	**8.86**	**9.13**	**6.61**	**6.97**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PARK & RECREATION: FAMILY AQUATIC CENTER						
PERSONNEL SERVICES						
201-45126-41100	SUPERVISION SALARY	7,579	8,107	9,300	8,729	-
201-45126-41102	TEMPORARY SALARIES	154,683	214,582	222,400	222,322	213,500
201-45126-41109	OVERTIME PAY	7,794	10,548	7,000	4,794	5,800
201-45126-41200	OASI-EMPLOYER CONTR.	13,012	17,792	18,000	17,966	16,500
201-45126-41300	RETIREMENT AND PENSIONS	455	486	1,000	524	-
201-45126-41400	WORKMEN'S COMP INSURANCE	1,619	2,799	8,000	2,248	4,000
201-45126-41500	GROUP HEALTH INSURANCE	1,232	1,947	2,700	2,462	-
	PERSONNEL SERVICES Total:	**186,374**	**256,261**	**268,400**	**259,045**	**239,800**
CURRENT EXPENDITURES						
201-45126-42104	INSURANCE PREMIUMS	11,820	14,037	13,740	13,932	15,800
201-45126-42501	EQUIP. MAINTENANCE	7,330	1,525	7,500	2,184	6,000
201-45126-42502	BLDG. MAINTENANCE	7,138	4,533	7,500	5,602	6,500
201-45126-42504	MAINTENANCE OF OTHER	1,700	1,061	2,000	1,282	2,000
201-45126-42600	OFFICE SUPPLIES	1,831	2,783	2,500	898	1,250
201-45126-42607	EDUCATION & REC. SUPPLIES	7,820	7,670	-	-	-
201-45126-42619	CHEM., DRUG & LAB. SUP.	24,890	18,864	29,000	28,161	29,000
201-45126-42627	SAFETY SUPPLIES	-	-	8,500	3,678	8,000
201-45126-42631	MERCHANDISE FOR RESALE	30,522	37,503	45,000	44,914	32,000
201-45126-42703	PROF. WORKSHOPS	-	-	-	-	-
201-45126-42801	NATURAL GAS	22,084	26,848	27,200	27,490	24,000
201-45126-42802	ELECTRICITY	17,127	17,409	22,000	17,867	18,500
201-45126-42803	WATER	25,103	29,354	25,000	28,599	26,000
201-45126-42804	SEWER	526	561	600	599	600
201-45126-42805	PHONE-MONTHLY SERVICE	1,383	1,361	1,400	1,323	60
	CURRENT EXPENDITURES Total:	**159,274**	**163,509**	**191,940**	**176,530**	**169,710**
CAPITAL EXPENDITURES						
201-45126-43500	FURNITURE, FIXTURES & FURNISHI	1,919	200	-	-	-
201-45126-43600	MACHINERY & EQUIPMENT	-	36,340	2,500	-	2,500
201-45126-43607	ELECTRONIC & COMM EQUIPMENT	-	23,769	-	-	-
201-45126-43900	IMPROVEMENTS OTHER THAN BLDGS.	-	21,000	-	-	-
	CAPITAL EXPENDITURES Total:	**1,919**	**81,309**	**2,500**	**-**	**2,500**
OTHER EXPENDITURES						
201-45126-45300	REFUNDS & REIMBURSEMENTS	6	-	-	100	-
	OTHER EXPENDITURES Total:	**6**	**-**	**-**	**100**	**-**
	Department: 5126 - FAMILY AQUATIC CENTER Total:	**347,573**	**501,078**	**462,840**	**435,675**	**412,010**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Zoo Manager	1	1	1	1	1
Zoo Curator	1	1	1	1	-
Visitor's Service/Office Manager	1	1	-	-	1
Zoo Coordinator	-	-	1	1	1
Facilities Maintenance Technician II	1	1	1	1	1
Zookeeper I	7	7	7	7	7
Zoo Educator	1	1	1	1	1
Part-time employee (FTE)	8.68	9.44	8.60	7.82	7.56
Total	**20.68**	**21.44**	**20.60**	**19.82**	**19.56**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PARK & RECREATION: ZOO						
PERSONNEL SERVICES						
201-45134-41100	SUPERVISION SALARY	246,689	259,329	249,000	218,296	230,000
201-45134-41101	CLERICAL & OPER. SALARY	458,337	499,191	530,000	493,899	536,500
201-45134-41102	TEMPORARY SALARIES	167,993	162,053	209,000	198,952	200,000
201-45134-41109	OVERTIME PAY	13,071	11,474	14,000	11,974	14,000
201-45134-41200	OASI-EMPLOYER CONTR.	63,470	65,535	74,500	67,126	75,000
201-45134-41300	RETIREMENT AND PENSIONS	44,056	46,399	47,500	43,081	51,500
201-45134-41400	WORKMEN'S COMP INSURANCE	11,210	12,625	18,000	13,305	18,000
201-45134-41500	GROUP HEALTH INSURANCE	106,106	119,336	130,800	100,100	126,000
201-45134-41501	RETIREE HEALTH INSURANCE	-	-	-	995	-
	PERSONNEL SERVICES Total:	**1,110,930**	**1,175,941**	**1,272,800**	**1,147,728**	**1,251,000**
CURRENT EXPENDITURES						
201-45134-42104	INSURANCE PREMIUMS	20,104	22,454	22,620	23,950	25,500
201-45134-42205	MEDICAL SERVICES	-	-	500	840	500
201-45134-42217	ADVERTISING	-	-	4,000	3,544	6,500
201-45134-42300	PUBLICATION & REC. FEES	1,348	2,797	-	-	-
201-45134-42501	EQUIP. MAINTENANCE	24,217	28,630	28,000	19,151	28,000
201-45134-42502	BLDG. MAINTENANCE	12,220	9,978	17,000	9,622	11,000
201-45134-42504	MAINTENANCE OF OTHER	6,168	13,653	8,000	1,132	8,000
201-45134-42506	REPAIRS TO VEHICLES	1,530	852	3,000	2,203	3,000
201-45134-42511	COMPUTER RENEWAL/MAINTENANCE	-	-	-	-	-
201-45134-42600	OFFICE SUPPLIES	3,050	722	8,500	8,242	4,000
201-45134-42601	CLEANING SUPPLIES	6,031	5,097	6,500	6,634	6,500
201-45134-42603	MOTOR FUEL AND LUBRICANTS	5,246	4,416	5,750	2,684	4,500
201-45134-42607	EDUCATION & REC. SUPPLIES	2,407	1,953	2,500	3,843	2,500
201-45134-42610	CLOTHING & MATERIAL	805	647	900	1,094	900
201-45134-42613	SMALL TOOLS	-	85	400	329	400
201-45134-42614	LIVESTOCK AND POULTRY	95,802	105,384	105,000	106,784	110,000
201-45134-42615	AG. & HORT. SUPPLIES	4,069	5,747	7,000	6,425	7,500
201-45134-42619	CHEM., DRUG & LAB. SUP.	13,736	27,612	35,000	27,264	20,000
201-45134-42627	SAFETY SUPPLIES	469	452	750	687	750
201-45134-42631	MERCHANDISE AVAIL FOR RESALE	54,824	45,197	55,000	30,956	55,000
201-45134-42700	TRANSPORTATION	1,093	888	2,000	1,014	2,000
201-45134-42701	TRAVEL EXP. PERSONNEL	1,768	1,978	2,500	3,367	2,500
201-45134-42801	NATURAL GAS	6,599	9,979	7,000	8,300	7,000
201-45134-42802	ELECTRICITY	34,704	39,094	37,000	42,118	39,000
201-45134-42803	WATER	19,625	19,996	22,500	24,551	22,000
201-45134-42804	SEWER	2,325	879	2,500	1,511	2,500
201-45134-42805	PHONE-MONTHLY SERVICE	4,438	5,846	4,800	5,298	-
201-45134-42918	SUBSC. & MEMBERSHIP	10,680	9,321	10,500	1,219	10,500
	CURRENT EXPENDITURES Total:	**333,259**	**363,657**	**399,220**	**342,762**	**380,050**
CAPITAL EXPENDITURES						
201-45134-43201	IMPROVEMENTS TO BUILDINGS	-	-	21,000	4,499	2,000
201-45134-43300	ZOO ANIMALS	1,333	1,658	5,000	45	2,500
201-45134-43600	EQUIPMENT	-	-	-	-	2,500
201-45134-43603	SNOW REMOVAL EQUIPMENT	-	-	-	-	1,500
201-45134-43607	ELECTRONIC & COMM. EQUIPMENT	-	-	-	-	1,200
201-45134-43684	VEHICLES	-	31,555	-	-	-
	CAPITAL EXPENDITURES Total:	**1,333**	**33,214**	**26,000**	**4,544**	**9,700**
OTHER EXPENDITURES						
201-45134-45300	REFUNDS & REIMBURSEMENTS	-	267	-	-	-
	OTHER EXPENDITURES Total:	**-**	**267**	**-**	**-**	**-**
	Department: 5134 - ZOO Total:	**1,445,522**	**1,573,079**	**1,698,020**	**1,495,034**	**1,640,750**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Ice Arena Manager	-	-	1	1	1
Facilities Maintenance Technician II	-	-	-	1	1
Park Maintenance Supervisor	.50	.50	.50	.50	.50
Part-time employee (FTE)	.24	.24	.35	2.47	2.40
Total	**.74**	**.74**	**1.85**	**4.97**	**4.90**

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

Significant Budget and Personnel Changes

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PARK & RECREATION: ICE ARENA						
PERSONNEL SERVICES						
201-45135-41100	SUPERVISION SALARY	44,255	124,182	133,000	96,740	127,000
201-45135-41101	CLERICAL & OPERATOR SALARIES	-	-	50,500	48,015	52,000
201-45135-41102	TEMPORARY SALARIES	6,423	3,126	65,000	79,851	75,000
201-45135-41109	OVERTIME PAY	-	-	2,000	2,429	5,000
201-45135-41200	OASI-EMPLOYER CONTR.	3,713	9,331	18,200	16,185	19,200
201-45135-41300	RETIREMENT AND PENSIONS	2,556	7,346	11,200	8,211	14,000
201-45135-41400	WORKMEN'S COMP INSURANCE	525	743	2,000	2,233	2,000
201-45135-41500	GROUP HEALTH INSURANCE	7,266	17,682	39,500	20,712	36,500
	PERSONNEL SERVICES Total:	**64,739**	**162,409**	**321,400**	**274,374**	**330,700**
CURRENT EXPENDITURES						
201-45135-42104	INSURANCE PREMIUMS	5,187	6,244	89,000	88,608	58,000
201-45135-42203	CONSULTANT SERVICES	4,313	6,687	20,000	20,687	5,000
201-45135-42217	ADVERTISING	-	-	2,500	1,685	5,000
201-45135-42219	BANKING SERVICES	-	-	3,500	-	3,500
201-45135-42501	EQUIP. MAINTENANCE	17,052	18,785	7,500	6,488	7,500
201-45135-42502	BLDG. MAINTENANCE	2,031	3,945	12,000	12,817	15,000
201-45135-42504	MAINTENANCE OF OTHER	283	380	7,500	8,305	7,500
201-45135-42551	COPIER MAINTENANCE	-	-	1,700	770	-
201-45135-42600	OFFICE SUPPLIES	-	369	1,000	587	1,000
201-45135-42601	CLEANING SUPPLIES	251	621	9,000	5,079	9,000
201-45135-42603	MOTOR FUELS & LUBRICANTS	-	(84)	1,750	-	1,750
201-45135-42610	CLOTHING & MATERIAL	-	-	700	322	700
201-45135-42631	MERCHANDISE FOR RESALE	-	-	80,000	67,013	50,000
201-45135-42701	TRAVEL EXP. PERSONNEL	26	1,176	500	1,822	500
201-45135-42702	SUBSC. & MEMBERSHIP	-	-	-	-	6,000
201-45135-42801	NATURAL GAS	4,102	5,334	55,000	41,692	55,000
201-45135-42802	ELECTRICITY	13,972	14,128	128,000	121,827	120,000
201-45135-42803	WATER	1,261	1,356	20,000	11,610	15,000
201-45135-42804	SEWER	1,005	1,115	6,500	5,609	4,800
201-45135-42805	PHONE-MONTHLY SERVICE	567	917	4,900	5,438	1,200
201-45135-42808	PROPANE	-	-	750	-	750
201-45135-42918	SUBSC. & MEMBERSHIP	590	1,412	4,250	4,632	-
	CURRENT EXPENDITURES Total:	**50,639**	**62,385**	**456,050**	**404,990**	**367,200**
OTHER EXPENDITURES						
201-45135-45300	REFUNDS & REIMBURSEMENTS	-	-	50,000	43,551	-
	OTHER EXPENDITURES Total:	**-**	**-**	**50,000**	**43,551**	**-**
	Department: 5135 - ICE ARENA Total:	**115,378**	**224,794**	**827,450**	**722,915**	**697,900**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Superintendent of Parks & Forestry	.50	.50	.50	.50	.50
Park Maintenance Supervisor	.50	.50	.50	.50	2.50
Park Maintenance Worker II	4	5	5	5	5
Part-time employee (FTE)	4.85	4.85	3.70	4.56	4.00
Total	**9.35**	**10.35**	**9.20**	**10.56**	**12.00**

- The Superintendent position is split equally between Forestry (General Fund) and Parks System (Park & Recreation Fund).

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

Significant Budget and Personnel Changes

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PARK & RECREATION: PARK SYSTEMS						
PERSONNEL SERVICES						
201-45142-41100	SUPERVISION SALARY	37,773	68,776	155,600	152,807	229,700
201-45142-41101	CLERICAL & OPER. SALARY	211,733	222,949	248,000	261,926	273,000
201-45142-41102	TEMPORARY SALARIES	50,326	67,385	185,000	185,743	140,000
201-45142-41109	OVERTIME PAY	5,200	11,236	9,000	8,850	6,500
201-45142-41200	OASI-EMPLOYER CONTR.	22,740	27,495	45,800	45,775	47,500
201-45142-41300	RETIREMENT AND PENSIONS	15,211	18,054	24,800	26,662	30,500
201-45142-41400	WORKMEN'S COMP INSURANCE	4,242	4,693	10,000	10,370	7,000
201-45142-41500	GROUP HEALTH INSURANCE	39,133	53,346	82,800	70,853	94,800
201-45142-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	500	-
201-45142-41600	UNEMPLOYMENT BENEFITS	-	-	-	1,253	-
	PERSONNEL SERVICES Total:	**386,358**	**473,934**	**761,000**	**764,740**	**829,000**
CURRENT EXPENDITURES						
201-45142-42104	INSURANCE PREMIUMS	14,055	15,847	28,860	28,717	20,000
201-45142-42203	CONSULTANT SERVICES	12,242	10,941	-	-	-
201-45142-42216	OUTSIDE CONTRACT LABOR	-	-	25,000	11,920	20,000
201-45142-42219	BANKING SERVICES	-	-	6,500	8,208	6,500
201-45142-42400	RENT-MACHINERY & EQUIP.	1,496	1,083	2,500	500	2,500
201-45142-42402	HYDRANT RENTAL	1,650	1,800	1,700	1,500	1,700
201-45142-42404	OTHER RENTALS	-	15,509	-	-	-
201-45142-42501	EQUIP. MAINTENANCE	19,392	27,284	40,500	40,339	33,000
201-45142-42502	BLDG. MAINTENANCE	938	800	7,000	4,673	7,000
201-45142-42504	MAINTENANCE OF OTHER	9,038	10,280	22,500	23,781	22,500
201-45142-42505	TRAIL/SIDEWALK MAINTENANCE	13,401	2,202	16,900	16,863	13,000
201-45142-42506	REPAIRS TO VEHICLES	9,186	8,792	15,500	16,190	9,500
201-45142-42507	REPAIRS TO SHOP	-	-	1,300	934	1,300
201-45142-42508	REPAIRS TO PARK SHELTERS	2,391	5,118	2,300	2,510	2,300
201-45142-42510	REPAIRS-COMFORT STATIONS	1,627	1,861	1,500	1,118	1,500
201-45142-42511	COMPUTER RENEWAL/MAINTENANCE	-	-	3,200	2,412	3,200
201-45142-42517	REPAIR TO BALLFIELDS	2,229	4,777	6,500	6,712	6,500
201-45142-42518	REPAIR TO COURTS	1,732	3,261	5,000	2,008	3,000
201-45142-42521	REPAIR-IRRIGATION EQUIPMENT	2,973	4,449	9,750	2,786	9,750
201-45142-42522	REPAIRS TO DERBY DOWNS	2,955	90	2,000	74	1,000
201-45142-42526	REPAIRS TO PLAYGROUND	3,894	5,011	4,300	3,846	4,300
201-45142-42530	MAINTENANCE - SHOOTING RANGE	3,487	3,350	6,000	7,592	6,000
201-45142-42600	OFFICE SUPPLIES	-	-	1,300	499	1,300
201-45142-42601	CLEANING SUPPLIES	15	556	600	171	600
201-45142-42603	MOTOR FUEL AND LUBRICANTS	40,887	37,810	47,000	44,361	40,500
201-45142-42610	CLOTHING & MATERIAL	-	-	2,800	2,537	2,800
201-45142-42613	SMALL TOOLS	1,516	3,872	3,100	2,754	3,100
201-45142-42615	AG. & HORT. SUPPLIES	5,967	19,721	44,300	44,082	40,800
201-45142-42617	CLEANING SERVICE	12,360	1,555	18,000	17,841	13,500
201-45142-42619	CHEM., DRUG & LAB. SUP.	2,891	760	3,500	2,907	3,500
201-45142-42627	SAFETY SUPPLIES	352	10,179	11,900	9,189	11,900
201-45142-42628	ELECTRICAL SUPPLIES	-	-	2,300	2,288	2,300
201-45142-42638	CONSTRUCTION MATERIALS	-	1,017	4,250	1,839	4,250
201-45142-42701	TRAVEL EXP. PERSONNEL	1,015	11	1,000	1,748	1,000
201-45142-42801	NATURAL GAS	971	1,059	2,300	1,119	2,300
201-45142-42802	ELECTRICITY	7,903	9,106	42,500	33,576	42,500
201-45142-42803	WATER	19,261	42,654	69,200	71,170	80,000
201-45142-42804	SEWER	1,537	1,438	8,200	5,422	8,200
201-45142-42805	PHONE-MONTHLY SERVICE	3,454	3,658	4,000	5,300	3,360
201-45142-42807	UTILITIES - DERBY DOWNS	5,335	5,341	5,500	1,089	5,500
201-45142-42918	SUBSC. & MEMBERSHIP	546	-	2,400	763	1,000
	CURRENT EXPENDITURES Total:	**206,698**	**261,192**	**482,960**	**431,337**	**442,960**
CAPITAL EXPENDITURES						
201-45142-43500	FURNITURE, FIXTURES & FURNISHI	-	2,125	-	-	-
201-45142-43501	PICNIC TABLES	-	19,469	-	-	15,000
201-45142-43600	MACHINERY & EQUIPMENT	5,935	-	-	-	5,000
201-45142-43601	MOWER	158,050	4,550	4,000	-	-
201-45142-43603	SNOW REMOVAL EQUIPMENT	-	12,000	-	-	-
201-45142-43636	SPRAYER/EQUIPMENT	-	-	-	-	7,750
201-45142-43645	TRAILER	-	-	10,000	-	-
201-45142-43804	PICKUP	30,000	47,781	-	-	-
201-45142-43900	IMPROV. OTHER THAN BUILDINGS	-	-	51,000	15,160	-
	CAPITAL EXPENDITURES Total:	**193,985**	**85,925**	**65,000**	**15,160**	**27,750**
OTHER EXPENDITURES						
201-45142-45300	REFUNDS & REIMBURSEMENTS	130	100	-	100	-
	OTHER EXPENDITURES Total:	**130**	**100**	**-**	**100**	**-**
	Department: 5142 - PARKS SYSTEM Total:	**787,171**	**821,151**	**1,308,960**	**1,211,337**	**1,299,710**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
BBB SALES TAX						
CURRENT EXPENDITURES						
203-49010-42501	EQUIP. MAINTENANCE	44,184	104,800	100,000	24,068	100,000
203-49010-42801	GAS	25,829	30,853	30,000	23,629	32,000
203-49010-42802	ELECTRIC	55,202	56,403	65,000	49,560	62,000
203-49010-42803	WATER	6,545	5,326	10,000	4,962	7,000
203-49010-42804	SEWER	5,182	4,061	7,500	3,645	6,500
203-49010-42805	PHONE-MONTHLY SERVICE	1,884	1,884	2,500	1,745	22,000
	CURRENT EXPENDITURES Total:	**138,827**	**203,328**	**215,000**	**107,610**	**229,500**
CAPITAL EXPENDITURES						
203-49011-43435	CITY PROMOTION	-	730	5,000	4,177	-
203-49011-45608	CVB, INC.	350,000	350,000	350,000	350,000	350,000
203-49011-45631	4TH OF JULY	8,000	40,700	41,000	40,518	40,000
203-49011-45632	SIGNS	5,000	-	-	-	-
203-49011-45642	DECORATIONS	26,589	-	-	-	-
203-49011-45643	MAYORS AD CAMPAIGN	15,000	-	-	-	-
203-49011-45644	CHAMBER OF COMMERCE	35,000	90,000	90,000	90,000	90,000
203-49011-45651	FLOWER PROJECT	7,467	6,379	7,000	5,964	7,000
	OTHER EXPENDITURES Total:	**447,057**	**487,079**	**493,000**	**490,659**	**487,000**
OTHER FINANCING USES						
203-49013-49311	TRANS OUT-PARK & REC.	300,000	500,000	600,000	600,000	600,000
	OTHER FINANCING USES Total:	**300,000**	**500,000**	**600,000**	**600,000**	**600,000**
	Fund: 203 - BBB 1% SALES TAX Total:	**885,883**	**1,190,408**	**1,308,000**	**1,198,269**	**1,316,500**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Wellness Center Director	-	-	1	1	1
Park & Recreation Supervisor	.75	.75	-	-	-
Facilities Operations Supervisor	.75	.75	-	-	-
Recreation Programs Coordinator	2	2	2	2	2
Office Specialist II	-	-	2	2	2
Office Manager	1	1	-	-	-
Receptionist	1	1	-	-	-
Facilities Maintenance Tech I	1	1	1	1	-
Custodian	1	1	1	1	-
Part-time employee (FTE)	19.35	16.45	17.30	17.30	17.72
Total	**26.85**	**23.95**	**24.30**	**24.30**	**22.72**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PRAIRIE LAKES WELLNESS CENTER FUND						
PERSONNEL SERVICES						
204-45122-41100	SUPERVISION SALARY	265,018	232,095	250,000	248,718	261,000
204-45122-41101	CLERICAL & OPER. SALARY	152,190	168,960	184,500	179,621	101,500
204-45122-41102	TEMPORARY SALARIES	413,484	463,791	489,000	492,497	516,000
204-45122-41109	OVERTIME PAY	882	2,352	-	2,194	-
204-45122-41200	OASI-EMPLOYER CONTR.	62,694	65,463	70,000	70,526	63,900
204-45122-41300	RETIREMENT AND PENSIONS	29,716	28,307	29,600	29,328	21,800
204-45122-41400	WORKMEN'S COMP INSURANCE	7,124	8,771	9,500	8,567	10,000
204-45122-41500	GROUP HEALTH INSURANCE	96,260	81,692	86,000	79,061	65,500
204-45122-41501	RETIREE HEALTH INSURANCE	658	-	-	-	-
	PERSONNEL SERVICES Total:	**1,028,024**	**1,051,430**	**1,118,600**	**1,110,513**	**1,039,700**
CURRENT EXPENDITURES						
204-45122-42104	INSURANCE PREMIUMS	51,724	58,384	63,450	63,225	63,600
204-45122-42203	CONSULTANT SERVICES	909	1,033	2,000	523	2,000
204-45122-42219	BANKING SERVICES	13,075	13,872	26,000	26,084	19,250
204-45122-42300	PUBLICATION & REC. FEES	13,175	16,342	-	-	-
204-45122-42501	EQUIP. MAINTENANCE	15,324	31,299	30,000	33,444	35,000
204-45122-42502	BLDG. MAINTENANCE	68,750	54,112	61,000	56,576	64,000
204-45122-42511	COMPUTER RENEWAL/MAINTENANCE	17,063	17,063	18,000	18,769	18,000
204-45122-42600	OFFICE SUPPLIES	6,367	6,587	7,100	6,997	6,100
204-45122-42601	CLEANING SUPPLIES	38,976	36,385	39,000	27,373	36,000
204-45122-42607	EDUCATION & REC. SUPPLIES	57,449	51,827	51,000	49,032	51,000
204-45122-42618	POSTAGE	2,197	1,700	2,100	1,450	2,100
204-45122-42619	CHEM., DRUG & LAB. SUP.	36,873	38,304	38,000	43,184	38,000
204-45122-42620	OTHER SUPPLIES	749	3,094	2,600	212	1,500
204-45122-42631	MERCHANDISE AVAIL FOR RESALE	3,815	1,941	5,000	-	1,200
204-45122-42701	TRAVEL EXP. PERSONNEL	3,821	1,826	2,400	616	1,000
204-45122-42801	GAS	44,273	52,930	52,000	43,739	52,000
204-45122-42802	ELECTRIC	134,608	145,809	155,000	137,657	155,000
204-45122-42803	WATER	9,957	11,142	13,000	10,771	13,000
204-45122-42804	SEWER	7,435	7,573	9,000	7,856	9,000
204-45122-42805	PHONE - MONTHLY SERVICE	9,404	11,353	9,750	10,785	12,000
204-45122-42918	SUBSC. & MEMBERSHIP	15,280	10,987	13,500	12,417	12,000
	CURRENT EXPENDITURES Total:	**551,224**	**573,563**	**620,900**	**564,707**	**607,750**
CAPITAL EXPENDITURES						
204-45122-43201	IMPROVEMENTS TO BUILDINGS	-	127,920	150,000	147,389	20,000
204-45122-43500	FURNITURE, FIXTURES & FURNISHI	-	-	25,000	10,375	-
204-45122-43600	MACHINERY & EQUIPMENT	33,575	56,389	15,200	5,645	-
	CAPITAL EXPENDITURES Total:	**33,575**	**184,309**	**190,200**	**163,409**	**20,000**
DEBT SERVICES						
204-45122-44100	PRINCIPAL	-	-	35,000	34,046	-
	DEBT SERVICES Total:	**-**	**-**	**35,000**	**34,046**	**-**
OTHER EXPENDITURES						
204-45122-45300	REFUNDS & REIMBURSEMENTS	2,092	999	-	2,245	-
	OTHER EXPENDITURES Total:	**2,092**	**999**	**-**	**2,245**	**-**
	Department: 5122 - PRAIRIE LAKES WELLNESS CENTER Total:	**1,614,914**	**1,810,301**	**1,964,700**	**1,874,920**	**1,667,450**

Significant Budget and Personnel Changes

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

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CASUALTY RESERVE FUND						
OTHER EXPENDITURES						
205-49500-47000	REPLACE/REPAIR PROPERTY	-	-	15,000	-	-
	OTHER EXPENDITURES Total:	**-**	**-**	**15,000**	**-**	**-**
OTHER FINANCING USES						
205-49500-49318	TRANSFER OUT TO GENERAL FUND	-	-	-	-	34,120
	OTHER FINANCING USES Total:	**-**	**-**	**-**	**-**	**34,120**
	Fund: 205 - CASUALTY RESERVE FUND Total:	**-**	**-**	**15,000**	**-**	**34,120**

Significant Budget and Personnel Changes

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

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND						
PUBLIC SAFETY IMPROVEMENTS: CAPITAL EXPENDITURES						
212-42084-43213	TRAINING CENTER - FIRE	-	-	80,000	63,609	-
	PUBLIC SAFETY IMPROVEMENTS Total:	**-**	**-**	**80,000**	**63,609**	**-**
PUBLIC SAFETY EQUIP/VEHICLES CAPITAL EXPENDITURES						
212-42085-43800	VEHICLES	-	-	255,000	270,493	517,000
212-42085-43805	AMBULANCE	-	114,370	213,630	213,630	345,500
212-42085-43813	FIRE TRUCK	-	-	995,000	838,977	-
	Department: 2085 - PUBLIC SAFETY EQUIP/VEHICLES Total:	**-**	**114,370**	**1,463,630**	**1,323,099**	**862,500**
PUBLIC WORKS - CAPITAL EXPENDITURES						
212-43015-43600	MACHINERY & EQUIPMENT	-	-	96,000	83,502	323,000
212-43015-43800	VEHICLES	-	87,997	142,000	61,417	-
	Department: 3015 - PUBLIC WORKS EQUIP/VEHICLES Total:	**-**	**87,997**	**238,000**	**144,919**	**323,000**
STREET SYSTEM IMPROVEMENTS: CURRENT EXPENDITURES						
212-43180-42509	SEAL COATING/CRACK SEALING	344,641	401,962	450,000	450,000	500,000
	CURRENT EXPENDITURES Total:	**344,641**	**401,962**	**450,000**	**450,000**	**500,000**
STREET SYSTEM IMPROVEMENTS: CAPITAL EXPENDITURES						
212-43180-43100	LAND	533,393	136,736	-	1,119	-
212-43180-43436	PAVEMENT ANALYSIS	9,568	-	-	-	-
212-43180-43662	ANNUAL BRIDGE INSPECTIONS	2,229	1,506	11,000	1,237	10,000
212-43180-43700	STREET IMPROVEMENTS	1,884,060	2,082,457	3,825,700	3,328,186	2,000,000
212-43180-43729	RAILROAD CROSSING	-	-	20,000	-	-
212-43180-43912	UPTOWN REDEVELOPMENT PROJECT	558	165,707	212,000	124,918	-
212-43180-43919	NEIGHBORHOOD STREET IMPROVEMEN	1,141,001	1,473,333	2,826,600	1,826,959	750,000
212-43180-43922	BRIDGE RECONSTRUCTION PROJECTS	-	-	14,000	10,167	350,000
212-43180-43938	PAVEMENT REHABILITATION/PATCH	194,034	99,962	500,000	-	-
212-43180-43940	3RD AVE NW STREET PROJECT	3,873,683	201,061	-	2,354	-
212-43180-43946	PARKING LOT REHABILITATION	96,842	-	75,000	50,666	-
212-43180-43964	SIDEWALK, CURB & GUTTER	146,266	35,637	200,000	235,198	250,000
212-43180-43971	TRAFFIC SIGNAL IMPROVEMENT	-	-	30,000	-	-
	CAPITAL EXPENDITURES Total:	**7,881,634**	**4,196,400**	**7,714,300**	**5,580,804**	**3,360,000**
	Department: 3180 - STREET SYSTEM IMPROVEMENTS Total:	**8,226,275**	**4,598,361**	**8,164,300**	**6,030,804**	**3,860,000**

CAPITAL IMPROVEMENT FUND (212)

Budget Summary (continued)

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
STORM SEWER/FLOOD PROJECTS : CAPITAL EXPENDITURES						
212-43280-43100	LAND	446	141	-	-	-
212-43280-43902	MISC DRAINAGE IMPROVEMENTS	35,093	40,168	140,000	139,981	-
212-43280-43925	SUMP PUMP COLLECTION SYSTEMS	-	-	-	-	-
212-43280-43961	MARINA BAY RESTORATION	-	-	-	-	-
212-43280-43965	SIOUX RIVER	-	475,000	1,325,000	225,000	-
212-43280-43966	UBSR FLOOD CONTROL PROJECT ENG	201,321	-	-	185,000	-
212-43280-43983	STATE DOT PROJ. - CITY PORTION	-	-	250,300	-	-
212-43280-43986	WILLOW CREEK STORM WATER MGMT	-	-	150,000	-	-
	CAPITAL EXPENDITURES Total:	**236,860**	**515,309**	**1,865,300**	**549,981**	**-**
	Department: 3280 - STORM SEWER/FLOOD PROJECTS Total:	**236,860**	**515,309**	**1,865,300**	**549,981**	**-**
HEALTH & WELFARE EQUIP/VEHICLES: CAPITAL EXPENDITURES						
212-44115-43800	VEHICLES	-	-	48,000	-	-
	ExpCategory: 43 - CAPITAL EXPENDITURES Total:	**-**	**-**	**48,000**	**-**	**-**
	Dept: 4115 - HEALTH & WELFARE EQUIP/VEHICLES Total:	**-**	**-**	**48,000**	**-**	**-**
PARK & REC EQUIPMENT/VEHICLES: CAPITAL EXPENDITURES						
212-45110-43600	MACHINERY & EQUIPMENT	-	-	511,000	384,094	299,000
	CAPITAL EXPENDITURES Total:	**-**	**-**	**511,000**	**384,094**	**299,000**
	Dept: 5110 - PARK & REC. EQUIPMENT/VEHICLES Total:	**-**	**-**	**511,000**	**384,094**	**299,000**
RECREATIONAL FACILITY IMPROVEMENTS: CAPITAL EXPENDITURES						
212-45182-43215	ARMORY RENOVATIONS	-	35,851	17,000	16,514	-
212-45182-43301	TREES	10,646	27,829	6,000	6,000	-
212-45182-43600	MACHINERY & EQUIPMENT	-	-	-	19,647	-
212-45182-43705	WALKWAY/ROADWAY	15,000	-	25,000	-	25,000
212-45182-43800	VEHICLES	-	-	59,000	59,612	-
212-45182-43826	RESURFACER	-	-	-	-	-
212-45182-43900	OTHER IMPROVEMENTS	19,706	2,500	-	-	-
212-45182-43924	KOCH COMPLEX IMPROVEMENTS	9,190	33,525	70,000	66,831	-
212-45182-43930	CEMETERY IMPROVEMENTS	-	-	142,000	141,874	150,000
212-45182-43947	CAMPGROUND IMPROVEMENTS	116,264	104,284	47,000	43,472	150,000
212-45182-43948	PARK & PLAYGROUND IMPROVEMENTS	2,342,279	393,568	586,000	154,161	1,035,000
212-45182-43950	FENCING	-	-	120,000	120,000	-
212-45182-43951	TENNIS/PICKLEBALL COURT IMPROV	-	4,000	605,100	620,762	-
212-45182-43962	BIKE TRAIL IMPROVEMENTS	124,494	448,412	1,817,400	867,763	895,000
212-45182-43976	BASKETBALL COURTS	-	84,810	-	-	-
212-45182-43981	PARKS MASTER PLAN	2,750	163,824	544,000	216,721	-
212-45182-43990	GOLF COURSE CLUBHOUSE IMPROV	-	14,500	40,000	15,209	-
212-45182-43991	GOLF COURSE PROJECTS	-	8,410	292,000	291,874	25,000
212-45182-43992	AQUATIC CENTER IMPROVEMENTS	-	-	233,500	197,868	127,000
212-45182-43993	ZOO IMPROVEMENTS	2,136	53,000	300,000	27,965	190,000
212-45182-43994	ICE ARENA IMPROVEMENTS	-	-	-	-	-
212-45182-43995	SOCCER COMPLEX IMPROVEMENTS	-	41,871	-	-	-
212-45182-43999	COMMUNITY REC CTR IMPROVEMENTS	12,652	34,220	60,000	-	193,000
	CAPITAL EXPENDITURES Total:	**2,655,116**	**1,450,604**	**4,964,000**	**2,866,274**	**2,790,000**
	Dept: 5182 - RECREATIONAL FACILITY IMPROVEMENTS Total:	**2,655,116**	**1,450,604**	**4,964,000**	**2,866,274**	**2,790,000**
IND PARK & OTHER INFRASTRUCTURES: CAPITAL EXPENDITURES						
212-46583-43201	IMPROVEMENTS TO BUILDING	26,316	334,785	241,800	220,632	-
212-46583-43970	GIS PROJECT	50,642	50,540	57,400	51,140	57,400
	ExpCategory: 43 - CAPITAL EXPENDITURES Total:	**76,958**	**385,325**	**299,200**	**271,772**	**57,400**
	Dept: 6583 - INDUSTR PARK & OTHER INFRASTRUCTURE Total:	**76,958**	**385,325**	**299,200**	**271,772**	**57,400**

CAPITAL IMPROVEMENT FUND (212)

Budget Summary (continued)

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
DEBT SERVICES						
212-47000-44100	PRINCIPAL	2,994,755	3,076,424	3,540,160	3,535,763	3,342,500
212-47000-44101	INTEREST	1,525,311	2,284,022	2,124,600	2,124,553	2,099,000
212-47000-44103	FISCAL AGENT CHARGES	3,060	3,660	6,000	3,660	4,530
212-47000-44105	PREPAID INSURANCE	4,601	10,360	-	-	-
	DEBT SERVICES Total:	**4,527,726**	**5,374,466**	**5,670,760**	**5,663,976**	**5,446,030**
	Department: 7000 - DEBT SERVICE PAYMENTS Total:	**4,527,726**	**5,374,466**	**5,670,760**	**5,663,976**	**5,446,030**
OTHER FINANCING USES						
212-49000-49300	TRANSFER OUT - TO AIRPORT	-	-	-	-	945,280
212-49000-49301	TRANSFER OUT-TIF #11	-	48,361	141,500	141,500	75,000
212-49000-49314	TRANS OUT-REC. CENTER	-	119,000	-	-	-
212-49000-49320	TRANSFER OUT - E-911	300,000	300,000	350,000	350,000	-
212-49000-49514	SPECIAL ITEMS	-	-	1,540,000	1,526,117	-
	Department: 9000 - OPERATING TRANSFERS Total:	**300,000**	**467,361**	**2,031,500**	**2,017,617**	**1,020,280**
	Fund: 212 - CAPITAL IMPROVEMENT FUND Total:	**16,022,935**	**12,993,794**	**25,335,690**	**19,316,145**	**14,658,210**

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.

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Communications Manager	-	1	1	1	1
Assistant Communications Manager	-	-	-	1	1
Communication Officers	12	12	13	13	13
Part-time Communication Officers (FTE)	1.34	2.60	2.60	2.60	2.60
Total	**13.34**	**15.60**	**16.60**	**16.60**	**16.60**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
E-911 FUND						
PERSONNEL SERVICES						
214-42151-41100	SUPERVISION SALARY	63,969	75,804	85,500	85,247	159,500
214-42151-41101	CLERICAL & OPER. SALARY	614,349	678,727	809,500	641,538	758,000
214-42151-41102	TEMPORARY SALARIES	4,240	-	-	-	-
214-42151-41109	OVERTIME PAY	13,418	12,329	18,000	42,115	40,000
214-42151-41200	OASI-EMPLOYER CONTR.	49,718	52,669	66,500	56,087	70,000
214-42151-41300	RETIREMENT AND PENSIONS	41,758	44,317	57,000	46,014	59,500
214-42151-41400	WORKMEN'S COMP INSURANCE	941	958	1,200	1,493	1,700
214-42151-41500	GROUP HEALTH INSURANCE	136,457	146,152	176,500	126,158	159,500
	PERSONNEL SERVICES Total:	**924,850**	**1,010,956**	**1,214,200**	**998,652**	**1,248,200**
CURRENT EXPENDITURES						
214-42151-42104	INSURANCE PREMIUMS	5,112	5,950	6,000	7,290	6,000
214-42151-42203	CONSULTANT SERVICES	22,684	23,888	23,400	28,899	28,000
214-42151-42300	PUBLICATION & REC. FEES	-	-	800	-	-
214-42151-42501	EQUIP. MAINTENANCE	22,771	20,204	24,250	21,605	28,000
214-42151-42511	COMPUTER RENEWAL/MAINTENANCE	75,700	81,544	88,000	82,558	88,000
214-42151-42600	OFFICE SUPPLIES	928	1,489	1,000	1,902	1,000
214-42151-42607	EDUCATION & REC. SUPPLIES	-	198	350	324	1,000
214-42151-42610	CLOTHING AND MATERIALS	705	741	1,050	436	1,050
214-42151-42612	FOOD	-	149	1,000	305	1,000
214-42151-42701	TRAVEL EXP. PERSONNEL	3,581	7,277	7,000	3,013	7,000
214-42151-42805	PHONE-MONTHLY SERVICE	11,923	12,594	34,350	26,534	15,000
214-42151-42918	SUBSC. & MEMBERSHIP	510	541	600	180	600
	CURRENT EXPENDITURES Total:	**143,914**	**154,574**	**187,800**	**173,046**	**176,650**
CAPITAL EXPENDITURES						
214-42151-43500	FURNITURE, FIXTURES & FURNISHI	-	-	-	-	9,000
214-42151-43602	COMPUTER EQUIPMENT/SOFTWARE	4,217	19,961	28,000	22,547	38,000
	CAPITAL EXPENDITURES Total:	**4,217**	**19,961**	**28,000**	**22,547**	**47,000**
	Department: 2151 - E-911 Total:	**1,072,980**	**1,185,491**	**1,430,000**	**1,194,245**	**1,471,850**

Significant Budget and Personnel Changes

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

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
LIBRARY FINES FUND						
CURRENT EXPENDITURES						
226-45506-42104	INSURANCE PREMIUMS	143	30	150	60	150
226-45506-42217	ADVERTISING	-	-	-	-	4,000
226-45506-42219	BANKING SERVICES	-	-	2,500	2,786	4,000
226-45506-42551	COPIER MAINTENANCE	521	79	3,000	-	-
226-45506-42600	OFFICE SUPPLIES	5,652	6,264	2,200	2,729	2,200
226-45506-42674	INFORMATION & EDUCATION (PR)	2,806	993	500	87	500
226-45506-42813	INTERNET SERVICE PROVIDER	3,154	2,908	3,600	1,257	3,600
226-45506-42917	LIBRARY PROGRAMS	26,155	16,600	15,000	15,981	15,000
	CURRENT EXPENDITURES Total:	**38,431**	**26,873**	**26,950**	**22,900**	**29,450**
CAPITAL EXPENDITURES						
226-45506-43400	LIBRARY BOOKS	4,728	-	-	-	-
226-45506-43500	FURNITURE, FIXTURES & FURNISHI	-	7,502	-	-	-
226-45506-43602	COMPUTER EQUIP/SOFTWARE	52,952	2,493	10,000	-	10,000
226-45506-43607	ELECTRONIC & COMMUNICATION EQU	5,975	-	-	-	-
226-45506-43617	EQUIPMENT	-	-	-	-	-
	CAPITAL EXPENDITURES Total:	**63,655**	**9,995**	**10,000**	**-**	**10,000**
OTHER EXPENDITURES						
226-45506-45300	REFUNDS & REIMBURSEMENTS	-	52	-	29	-
	OTHER EXPENDITURES Total:	**-**	**52**	**-**	**29**	**-**
	Department: 5506 - LIBRARY FINES FUND Total:	**102,086**	**36,920**	**36,950**	**22,929**	**39,450**

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

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 5: FUND 282							
DEBT SERVICES							
282-49105-44101	INTEREST		221,254	219,968	449,500	224,175	512,600
		DEBT SERVICES Total:	**221,254**	**219,968**	**449,500**	**224,175**	**512,600**
OTHER EXPENDITURES							
282-49105-45720	CONTRIBUTIONS		-	2,474	10,000	8,296	-
		OTHER EXPENDITURES Total:	**-**	**2,474**	**10,000**	**8,296**	**-**
		Department: 9105 - TIF #5 FUND Total:	**221,254**	**222,441**	**459,500**	**232,471**	**512,600**

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

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 7: FUND 284							
OTHER EXPENDITURES							
284-49107-45720	CONTRIBUTIONS		360,491	351,388	352,000	330,483	332,800
	OTHER EXPENDITURES Total:		**360,491**	**351,388**	**352,000**	**330,483**	**332,800**
	Department: 9107 - TIF #7 FUND Total:		**360,491**	**351,388**	**352,000**	**330,483**	**332,800**

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

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 8: FUND 285							
	OTHER EXPENDITURES						
	285-49108-45720	CONTRIBUTIONS	43,478	43,273	44,000	40,698	42,200
		OTHER EXPENDITURES Total:	**43,478**	**43,273**	**44,000**	**40,698**	**42,200**
		Department: 9108 - TIF #8 FUND Total:	**43,478**	**43,273**	**44,000**	**40,698**	**42,200**

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

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 9: FUND 286							
OTHER EXPENDITURES							
286-49109-45720	CONTRIBUTIONS		32,434	32,331	33,000	30,407	31,600
		OTHER EXPENDITURES Total:	**32,434**	**32,331**	**33,000**	**30,407**	**31,600**
		Department: 9109 - TIF #9 FUND Total:	**32,434**	**32,331**	**33,000**	**30,407**	**31,600**

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

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 10: FUND 287							
DEBT SERVICES							
287-49110-44101	INTEREST		-	-	1,000	-	1,600
		DEBT SERVICES Total:	**-**	**-**	**1,000**	**-**	**1,600**
OTHER EXPENDITURES							
287-49110-45720	CONTRIBUTIONS		664	450	-	1,583	-
		OTHER EXPENDITURES Total:	**664**	**450**	**-**	**1,583**	**-**
		Department: 9110 - TIF #10 FUND Total:	**664**	**450**	**1,000**	**1,583**	**1,600**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 11: FUND 288						
DEBT SERVICES						
288-49111-44100	PRINCIPAL	69,801	72,336	74,800	74,776	77,680
288-49111-44101	INTEREST	71,360	68,825	66,400	66,385	63,490
288-49111-44900	COST OF BOND ISSUANCE	5,000	-	-	-	-
	DEBT SERVICES Total:	**146,161**	**141,161**	**141,200**	**141,161**	**141,170**
OTHER EXPENDITURES						
288-49111-45720	CONTRIBUTIONS	1,755,055	-	-	-	-
	OTHER EXPENDITURES Total:	**1,755,055**	**-**	**-**	**-**	**-**
	Department: 9111 - TIF #11 FUND Total:	**1,901,215**	**141,161**	**141,200**	**141,161**	**141,170**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 12: FUND 289						
OTHER EXPENDITURES						
289-49112-45720	CONTRIBUTIONS	-	38,140	44,500	44,232	43,350
	OTHER EXPENDITURES Total:	**-**	**38,140**	**44,500**	**44,232**	**43,350**
	Department: 9112 - TIF #12 FUND Total:	**-**	**38,140**	**44,500**	**44,232**	**43,350**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 13: FUND 290						
OTHER EXPENDITURES						
290-49113-45720	CONTRIBUTIONS	-	45,653	83,000	82,516	80,750
	OTHER EXPENDITURES Total:	**-**	**45,653**	**83,000**	**82,516**	**80,750**
	Department: 9113 - TIF #13 FUND Total:	**-**	**45,653**	**83,000**	**82,516**	**80,750**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 14: FUND 291						
OTHER EXPENDITURES						
291-49114-45720	CONTRIBUTIONS	-	92,550	324,000	226,434	307,700
	OTHER EXPENDITURES Total:	**-**	**92,550**	**324,000**	**226,434**	**307,700**
	Department: 9114 - TIF #14 FUND Total:	**-**	**92,550**	**324,000**	**226,434**	**307,700**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 15: FUND 292						
OTHER EXPENDITURES						
292-49115-45720	CONTRIBUTIONS	-	7,620	90,500	89,108	208,700
	OTHER EXPENDITURES Total:	**-**	**7,620**	**90,500**	**89,108**	**208,700**
	Department: 9115 - TIF #15 FUND Total:	**-**	**7,620**	**90,500**	**89,108**	**208,700**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 16: FUND 293						
OTHER EXPENDITURES						
293-49116-45720	CONTRIBUTIONS	-	532	1,000	-	60,000
	OTHER EXPENDITURES Total:	**-**	**532**	**1,000**	**-**	**60,000**
	Department: 9116 - TIF #16 FUND Total:	**-**	**532**	**1,000**	**-**	**60,000**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 17: FUND 294						
OTHER EXPENDITURES						
294-49117-45720	CONTRIBUTIONS	-	3	110	13	42,000
	OTHER EXPENDITURES Total:	**-**	**3**	**110**	**13**	**42,000**
	Department: 9117 - TIF #17 FUND Total:	**-**	**3**	**110**	**13**	**42,000**

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #19 FUND (491.19)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Nineteen located along Willow Creek Drive. The project plan for TIF #19 was adopted in 2022. This plan identifies total allowable costs of $2.5 million for public infrastructure improvements related to Willow Creek Development. These improvements began in 2022 with an unknown completion date using private funding. TIF #19 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

			2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 19: FUND 295							
	OTHER EXPENDITURES						
	295-49119-45720	CONTRIBUTIONS	-	-	1,270	1,260	20,800
		OTHER EXPENDITURES Total:	**-**	**-**	**1,270**	**1,260**	**20,800**
		Department: 9119 - TIF #19 FUND Total:	**-**	**-**	**1,270**	**1,260**	**20,800**

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #20 FUND (491.20)

Fund Description: Accounts for the financial activity of Tax Increment Financing District Number Twenty located at the corner of Hwy 212 and 11th St. SE. The project plan for TIF #20 was adopted in 2022. This plan identifies total allowable costs of $3.1 million for public infrastructure improvements related to commercial development (Sinclair Square). These improvements will begin in 2022 with an unknown completion date using private funding. TIF #20 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
TIF 20: FUND 296						
OTHER EXPENDITURES						
296-49120-45720	CONTRIBUTIONS	-	-	8,000	15,465	22,200
	OTHER EXPENDITURES Total:	**-**	**-**	**8,000**	**15,465**	**22,200**
	Department: 9120 - TIF #20 FUND Total:	**-**	**-**	**8,000**	**15,465**	**22,200**

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

CITY OF WATERTOWN SOUTH DAKOTA

CAPITAL PROJECTS FUND

PROJECTS AND EXPENDITURES

THE CITY OF WATERTOWN

SOUTH DAKOTA

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
Fund: 505 - 2021 SALES TAX BONDS						
CAPITAL EXPENDITURES						
505-45603-43202	CITY HALL - WELLS FARGO BLDG	119,538	82	3,196,680	2,781,108	-
505-45603-43702	10TH AVE N - HWY 81 TO 3RD	28,836	7,966	-	-	-
505-45603-43733	STREET FACILITY	969,284	626,390	5,835,600	263,058	-
	CAPITAL EXPENDITURES Total:	**1,117,658**	**634,438**	**9,032,280**	**3,044,167**	**-**
DEBT SERVICES						
505-45603-44900	COST OF BOND ISSUANCE	108,522	-	-	-	-
	DEBT SERVICES Total:	**108,522**	**-**	**-**	**-**	**-**
	Department: 5603 - 2021 SALES TAX BONDS Total:	**1,226,180**	**634,438**	**9,032,280**	**3,044,167**	**-**

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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
Fund: 506 - ICE ARENA BONDS						
CAPITAL EXPENDITURES						
506-45604-43218	ICE COMPLEX	4,233,495	26,057,522	5,841,500	5,313,644	-
	CAPITAL EXPENDITURES Total:	**4,233,495**	**26,057,522**	**5,841,500**	**5,313,644**	**-**
DEBT SERVICES						
506-45604-44900	COST OF BOND ISSUANCE	382,277	-	-	-	-
	DEBT SERVICES Total:	**382,277**	**-**	**-**	**-**	**-**
	Department: 5604 - ICE ARENA BONDS Total:	**4,615,772**	**26,057,522**	**5,841,500**	**5,313,644**	**-**

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

ENTERPRISE FUNDS

DEPARTMENT PERSONNEL AND EXPENDITURES

THE CITY OF WATERTOWN

SOUTH DAKOTA

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.25
Asst. Superintendent (FTE)	-	-	-	-	.25
Foreman	1	1	1	1	1
Operators	4	4	4	4	4
Total	**5.10**	**5.10**	**5.10**	**5.10**	**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.

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
Fund: 604 - SEWER FUND						
PERSONNEL SERVICES						
604-43252-41100	SUPERVISION SALARY	87,883	101,584	135,500	135,599	141,000
604-43252-41101	CLERICAL & OPER. SALARY	186,086	200,800	239,600	210,898	255,000
604-43252-41109	OVERTIME PAY	9,981	6,608	7,500	5,673	8,300
604-43252-41200	OASI-EMPLOYER CONTR.	20,216	21,329	28,000	25,808	29,000
604-43252-41300	RETIREMENT AND PENSIONS	16,572	17,825	23,500	21,048	24,500
604-43252-41400	WORKMEN'S COMP INSURANCE	2,873	2,728	3,500	812	3,500
604-43252-41500	GROUP HEALTH INSURANCE	41,645	56,466	69,600	58,321	85,000
604-43252-41600	UNEMPLOYMENT BENEFITS	-	878	-	-	-
	PERSONNEL SERVICES Total:	**365,255**	**408,218**	**507,200**	**458,159**	**546,300**
CURRENT EXPENDITURES						
604-43252-42104	INSURANCE PREMIUMS	19,063	21,043	21,800	26,093	24,200
604-43252-42203	CONSULTANT SERVICES	15,273	10,562	8,800	9,474	8,800
604-43252-42220	DRUG/ALCOHOL TESTING	260	340	350	177	350
604-43252-42231	BILLING SERVICES	-	-	1,000	-	1,000
604-43252-42300	PUBLICATION & REC. FEES	-	-	750	-	750
604-43252-42501	EQUIP. MAINTENANCE	50,531	65,614	46,900	53,389	60,000
604-43252-42502	BLDG. MAINTENANCE	3,583	4,790	6,700	4,878	6,700
604-43252-42506	REPAIRS TO VEHICLES	4,425	5,105	5,150	2,033	6,000
604-43252-42525	SANITARY REHAB	-	8,941	30,000	9,445	30,000
604-43252-42600	OFFICE SUPPLIES	784	756	1,250	464	1,000
604-43252-42603	MOTOR FUEL AND LUBRICANTS	22,547	19,799	26,400	16,507	26,400
604-43252-42610	CLOTHING & MATERIAL	-	685	500	332	1,000
604-43252-42611	MANUFACTURING MATERIALS	3,379	9,482	8,000	16,710	12,000
604-43252-42612	FOOD	-	31	350	-	350
604-43252-42613	SMALL TOOLS	1,189	1,255	2,050	1,369	2,050
604-43252-42619	CHEM., DRUG & LAB. SUP.	451	-	850	-	500
604-43252-42627	SAFETY SUPPLIES	2,117	2,080	3,100	2,146	3,100
604-43252-42669	FLOOD SUPPLIES AND MATERIALS	-	570	-	-	-
604-43252-42701	TRAVEL EXP. PERSONNEL	636	3,572	900	3,060	2,500
604-43252-42703	PROF. WORKSHOPS	-	-	7,000	4,160	5,500
604-43252-42802	ELECTRICITY	37,494	35,544	41,500	36,084	41,500
604-43252-42803	WATER	2,949	2,494	2,600	2,326	2,600
604-43252-42805	PHONE-MONTHLY SERVICE	2,348	3,590	5,000	1,664	3,500
604-43252-42918	SUBSC. & MEMBERSHIP	1,525	10,175	1,200	825	1,200
	CURRENT EXPENDITURES Total:	**168,552**	**206,428**	**222,150**	**191,137**	**241,000**
CAPITAL EXPENDITURES						
604-43252-43600	MACHINERY & EQUIPMENT	-	-	278,000	254,887	47,300
604-43252-43602	COMPUTER EQUIPMENT/SOFTWARE	688	-	-	-	-
604-43252-43612	METERS	-	-	7,500	-	-
604-43252-43619	GENERATOR	-	-	-	-	2,600
604-43252-43696	LIFT STATION PARTS	-	28,576	3,000,000	-	47,300
604-43252-43804	PICKUP	-	727	75,000	52,453	-
604-43252-43814	TRUCK	901	-	-	-	-
604-43252-43987	WWTF & SANITARY COLLECTION IMPROV.	-	-	9,000,000	-	-
	CAPITAL EXPENDITURES Total:	**1,589**	**29,303**	**12,360,500**	**307,340**	**97,200**
DEBT SERVICES						
604-43252-44101	INTEREST	204,856	204,403	170,500	179,097	192,000
604-43252-44103	FISCAL AGENT CHARGES	1,200	1,200	1,200	1,200	1,200
604-43252-44900	COST OF BOND ISSUANCE	-	22,500	-	17,492	-
	DEBT SERVICES Total:	**206,056**	**228,103**	**171,700**	**197,789**	**193,200**
OTHER EXPENDITURES						
604-43252-45700	DEPRECIATION EXPENSE	1,768,085	1,766,446	-	-	-
604-43252-45711	OTHER POST EMPLOYMENT BENEFITS	8,789	8,703	-	-	-
604-43252-45712	PENSION CONTRIBUTION EXPENSE	(15,434)	16,926	-	-	-
604-43252-45721	WATERTOWN DEVELOPMENT COMPANY	120,000	120,000	120,000	120,000	120,000
	OTHER EXPENDITURES Total:	**1,881,441**	**1,912,074**	**120,000**	**120,000**	**120,000**
OTHER FINANCING USES						
604-43252-49200	LOSS ON DISPOSAL OF FIXED ASSETS	-	-	-	-	-
604-43252-49318	TRANS OUT-GENERAL FUND	380,500	567,350	930,000	930,000	967,200
	OTHER FINANCING USES Total:	**380,500**	**567,350**	**930,000**	**930,000**	**967,200**
	Department: 3252 - COLLECTION SYSTEM Total:	**3,003,393**	**3,351,476**	**14,311,550**	**2,204,424**	**2,164,900**

PUBLIC WORKS - WASTEWATER: COLLECTION SYSTEM IMPROVEMENTS (432.53)

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CAPITAL EXPENDITURES						
604-43253-43914	SEWER IMPROVEMENT CONSTRUCTION	100	-	330,000	235,670	330,000
	CAPITAL EXPENDITURES Total:	**100**	**-**	**330,000**	**235,670**	**330,000**
	Department: 3253 - SANITARY SEWER PROJECTS Total:	**100**	**-**	**330,000**	**235,670**	**330,000**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Superintendent (FTE)	.20	.20	.20	.25	.25
Asst. Superintendent (FTE)	.10	.10	.20	.25	.25
Lead Operator	1	1	1	1	1
Operators	4	4	4	4	4
Total	**5.30**	**5.30**	**5.40**	**5.50**	**5.50**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PERSONNEL SERVICES						
604-43256-41100	SUPERVISION SALARY	96,096	111,798	125,000	127,700	135,000
604-43256-41101	CLERICAL & OPER. SALARY	209,532	228,855	254,000	211,323	264,100
604-43256-41109	OVERTIME PAY	6,320	3,606	8,000	4,267	8,800
604-43256-41200	OASI-EMPLOYER CONTR.	22,765	23,736	29,000	25,444	30,000
604-43256-41300	RETIREMENT AND PENSIONS	18,352	19,238	23,500	20,552	24,500
604-43256-41400	WORKMEN'S COMP INSURANCE	2,807	2,946	3,500	7,266	3,500
604-43256-41500	GROUP HEALTH INSURANCE	39,210	43,879	52,800	46,667	67,500
604-43256-41501	RETIREE HEALTH INSURANCE	1,974	-	-	-	-
	ExpCategory: 41 - PERSONNEL SERVICES Total:	**397,055**	**434,058**	**495,800**	**443,219**	**533,400**
CURRENT EXPENDITURES						
604-43256-42104	INSURANCE PREMIUMS	68,268	71,164	74,000	79,067	78,000
604-43256-42203	CONSULTANT SERVICES	2,270	1,556	2,050	1,930	2,050
604-43256-42220	DRUG & ALCOHOL TESTING	-	-	1,000	59	500
604-43256-42300	PUBLICATION & REC. FEES	-	-	1,000	-	500
604-43256-42407	SLUDGE APPLICATION	-	-	5,000	-	2,500
604-43256-42501	EQUIP. MAINTENANCE	125,997	147,685	137,000	42,062	139,700
604-43256-42502	BLDG. MAINTENANCE	17,787	17,224	13,900	23,845	17,500
604-43256-42506	REPAIRS TO VEHICLES	1,935	2,762	3,600	2,511	3,600
604-43256-42523	PIPING & I/P CELL MAINTENANCE	-	-	2,050	-	1,000
604-43256-42551	COPIER MAINTENANCE	-	-	600	657	600
604-43256-42600	OFFICE SUPPLIES	1,955	3,399	2,000	2,762	2,500
604-43256-42603	MOTOR FUEL AND LUBRICANTS	13,385	14,559	16,000	5,040	16,000
604-43256-42607	EDUCATION & REC. SUPPLIES	-	-	350	317	350
604-43256-42610	CLOTHING & MATERIAL	-	589	550	330	1,000
604-43256-42611	MANUFACTURING MATERIALS	(72,974)	(4,382)	-	118	-
604-43256-42612	FOOD	361	164	1,250	116	1,250
604-43256-42613	SMALL TOOLS	799	687	1,050	591	1,250
604-43256-42618	POSTAGE	167	424	650	400	650
604-43256-42619	CHEM., DRUG & LAB. SUP.	17,693	32,789	26,700	29,894	26,700
604-43256-42626	POLYMER	57,508	52,815	56,000	48,361	56,000
604-43256-42627	SAFETY SUPPLIES	5,071	4,340	4,650	6,446	6,000
604-43256-42701	TRAVEL EXP. PERSONNEL	1,773	2,317	1,300	2,585	2,500
604-43256-42703	PROF WORKSHOPS	-	-	7,000	2,572	7,000
604-43256-42801	NATURAL GAS	59,725	75,546	90,000	62,716	90,000
604-43256-42802	ELECTRICITY	159,417	160,631	177,000	168,561	177,000
604-43256-42803	WATER	27,194	28,190	27,900	31,650	27,900
604-43256-42805	PHONE-MONTHLY SERVICE	4,444	9,291	5,000	8,522	5,500
604-43256-42810	CITY INTERNET	-	-	1,200	850	1,200
604-43256-42916	SURFACE WATER DISCHARGE PERMIT	25,000	25,000	25,000	25,000	25,000
604-43256-42918	SUBSC. & MEMBERSHIP	1,648	1,323	1,200	550	1,200
	CURRENT EXPENDITURES Total:	**519,423**	**648,074**	**685,000**	**547,509**	**694,950**
CAPITAL EXPENDITURES						
604-43256-43600	MACHINERY & EQUIPMENT	-	-	31,000	35,077	74,000
604-43256-43602	COMPUTER EQUIPMENT/SOFTWARE	4,491	-	-	-	-
604-43256-43612	METERS	-	-	-	-	2,250
604-43256-43804	PICKUP W/PLOW	-	27	-	340	-
604-43256-43987	WWTP & COLLECTIONS IMPROV	162,433	167	48,738,130	5,545,860	-
	CAPITAL EXPENDITURES Total:	**189,173**	**(5,470)**	**48,769,130**	**5,581,277**	**76,250**
	Expense Total:	**1,105,650**	**1,076,661**	**49,949,930**	**6,572,005**	**1,304,600**
	Department: 3256 - WW TREATMENT PLANT Total:	**1,105,650**	**1,076,661**	**49,949,930**	**6,572,005**	**1,304,600**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Superintendent (FTE)	.10	.10	.10	.25	.25
Asst. Wastewater Superintendent (FTE)	.60	.60	.10	.25	.25
Pretreatment Asst.	1	1	1	1	1
Total	**1.70**	**1.70**	**1.20**	**1.50**	**1.50**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PERSONNEL SERVICES						
604-43257-41100	SUPERVISION SALARY	65,557	20,009	50,000	50,166	51,500
604-43257-41101	CLERICAL & OPER. SALARY	52,480	50,898	55,500	55,075	58,000
604-43257-41109	OVERTIME PAY	-	668	900	1,093	1,000
604-43257-41200	OASI-EMPLOYER CONTR.	8,129	4,876	7,500	8,035	8,500
604-43257-41300	RETIREMENT AND PENSIONS	6,912	4,063	6,500	6,366	6,600
604-43257-41400	WORKMEN'S COMP INSURANCE	570	600	1,000	584	1,000
604-43257-41500	GROUP HEALTH INSURANCE	23,910	14,569	27,300	15,403	16,500
	PERSONNEL SERVICES Total:	**157,558**	**95,683**	**148,700**	**136,721**	**143,100**
CURRENT EXPENDITURES						
604-43257-42104	INSURANCE PREMIUMS	2,266	1,867	2,750	2,167	2,750
604-43257-42213	OUTSIDE TESTING	26,192	24,654	26,500	26,088	26,500
604-43257-42300	PUBLICATION & REC. FEES	69	65	200	63	200
604-43257-42501	EQUIP. MAINTENANCE	508	2,158	1,750	556	2,000
604-43257-42506	REPAIRS TO VEHICLES	1,797	-	650	(2,146)	650
604-43257-42600	OFFICE SUPPLIES	654	340	650	441	750
604-43257-42603	MOTOR FUEL AND LUBRICANTS	2,668	1,530	2,670	1,375	2,700
604-43257-42610	CLOTHING & MATERIAL	-	-	200	-	400
604-43257-42618	POSTAGE	540	600	450	700	550
604-43257-42619	CHEM., DRUG & LAB. SUP.	792	859	750	141	1,000
604-43257-42627	SAFETY SUPPLIES	-	75	250	10	250
604-43257-42701	TRAVEL EXP. PERSONNEL	763	-	850	6,106	2,400
604-43257-42703	PROF. WORKSHOPS	260	-	2,300	734	750
604-43257-42918	SUBSC. & MEMBERSHIP	100	90	400	120	400
	CURRENT EXPENDITURES Total:	**36,609**	**32,238**	**40,370**	**36,354**	**41,300**
CAPITAL EXPENDITURES						
604-43257-43613	SAMPLERS	-	5,610	-	-	-
	CAPITAL EXPENDITURES Total:	**-**	**5,610**	**-**	**-**	**-**
	Department: 3257 - INDUSTRIAL PRETREATMENT Total:	**194,167**	**133,530**	**189,070**	**173,075**	**184,400**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Superintendent (FTE)	.10	.10	.10	.25	.25
Asst. Superintendent (FTE)	.20	.20	.10	.25	.25
Lab Technicians	2	2	2	2	2
Total	**2.30**	**2.30**	**2.20**	**2.50**	**2.50**

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PERSONNEL SERVICES						
604-43258-41100	SUPERVISION SALARY	28,450	21,634	50,000	50,166	51,500
604-43258-41101	CLERICAL & OPER. SALARY	132,557	64,205	105,500	106,545	113,000
604-43258-41109	OVERTIME PAY	-	-	700	903	800
604-43258-41200	OASI-EMPLOYER CONTR.	11,506	9,003	11,500	11,737	12,500
604-43258-41300	RETIREMENT AND PENSIONS	9,339	7,237	9,500	9,442	10,000
604-43258-41400	WORKMEN'S COMP INSURANCE	1,277	1,438	1,600	880	1,800
604-43258-41500	GROUP HEALTH INSURANCE	20,221	18,177	24,800	23,236	24,000
604-43258-41502	GROUP HEALTH INSURANCE PREMIUM	-	-	-	500	-
	ExpCategory: 41 - PERSONNEL SERVICES Total:	**203,350**	**121,694**	**203,600**	**203,408**	**213,600**
CURRENT EXPENDITURES						
604-43258-42104	INSURANCE PREMIUMS	2,641	3,007	3,120	2,809	3,400
604-43258-42213	OUTSIDE TESTING	17,292	49,507	20,500	53,636	35,000
604-43258-42300	PUBLICATION & REC FEES	-	-	500	-	500
604-43258-42501	EQUIP. MAINTENANCE	3,194	2,557	6,000	2,964	4,500
604-43258-42502	BLDG. MAINTENANCE	160	1,685	1,400	1,062	1,400
604-43258-42524	DISPOSAL OF HAZARDOUS MATERIAL	5,145	2,030	4,080	1,045	4,080
604-43258-42600	OFFICE SUPPLIES	120	203	750	277	500
604-43258-42610	CLOTHING & MATERIAL	-	555	200	449	400
604-43258-42613	SMALL TOOLS	-	-	150	-	150
604-43258-42619	CHEM., DRUG & LAB. SUP.	24,033	22,066	25,900	23,389	25,000
604-43258-42627	SAFETY SUPPLIES	830	245	650	202	650
604-43258-42701	TRAVEL EXP. PERSONNEL	-	853	400	1,717	2,000
604-43258-42703	PROF. WORKSHOPS	-	-	2,000	134	400
604-43258-42918	SUBSC. & MEMBERSHIP	20	439	250	-	250
	CURRENT EXPENDITURES Total:	**53,435**	**83,145**	**65,900**	**87,684**	**78,230**
CAPITAL EXPENDITURES						
604-43258-43201	IMPROVEMENTS TO BUILDING	5,396	-	-	-	-
604-43258-43602	COMPUTER EQUIPMENT/SOFTWARE	688	-	-	-	-
604-43258-43614	LAB EQUIPMENT	13,972	9,731	22,750	9,212	74,100
	ExpCategory: 43 - CAPITAL EXPENDITURES Total:	**20,056**	**9,731**	**22,750**	**9,212**	**74,100**
	Department: 3258 - LABORATORY Total:	**276,841**	**214,570**	**292,250**	**300,305**	**365,930**
	Fund: 604 - SEWER FUND Total:	**4,580,151**	**4,776,237**	**65,072,800**	**9,485,479**	**4,349,830**

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: 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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Superintendent	.17	.17	.17	.33	.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**	**5.74**	**5.73**	**5.73**

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
Fund: 605 - SOLID WASTE FUND						
PERSONNEL SERVICES						
605-43230-41100	SUPERVISION SALARY	59,431	77,480	77,000	80,598	85,500
605-43230-41101	CLERICAL & OPER. SALARY	236,635	223,712	280,500	261,732	280,500
605-43230-41109	OVERTIME PAY	13,296	15,845	18,200	13,301	18,200
605-43230-41200	OASI-EMPLOYER CONTR.	21,913	22,196	26,800	25,135	27,500
605-43230-41300	RETIREMENT AND PENSIONS	18,787	18,722	22,500	21,277	23,200
605-43230-41400	WORKMEN'S COMP INSURANCE	8,837	7,884	11,000	25,729	12,000
605-43230-41500	GROUP HEALTH INSURANCE	65,799	61,843	88,000	79,210	85,500
605-43230-41501	RETIREE HEALTH INSURANCE	571	454	-	459	-
	PERSONNEL SERVICES Total:	**425,269**	**428,137**	**524,000**	**507,441**	**532,400**
CURRENT EXPENDITURES						
605-43230-42104	INSURANCE PREMIUM	16,221	16,209	18,650	27,241	18,650
605-43230-42203	CONSULTANT SERVICES	3,364	8,397	8,500	8,122	88,600
605-43230-42220	DRUG/ALCOHOL TESTING	261	317	450	59	250
605-43230-42404	OTHER RENTALS	454	350	1,050	424	250
605-43230-42501	EQUIP. MAINTENANCE	134,931	133,105	79,250	95,496	141,000
605-43230-42511	COMPUTER RENEWAL/MAINTENANCE	-	-	-	-	-
605-43230-42603	MOTOR FUEL AND LUBRICANTS	94,641	84,139	95,000	62,582	81,000
605-43230-42610	CLOTHING & MATERIAL	-	715	550	-	-
605-43230-42612	FOOD	121	130	650	893	400
605-43230-42617	CLEANING SERVICE	-	-	-	-	4,000
605-43230-42627	SAFETY SUPPLIES	1,233	609	650	758	3,300
605-43230-42701	TRAVEL EXP. PERSONNEL	306	1,221	300	2,695	4,000
605-43230-42702	SUBSC. & MEMBERSHIP	-	-	-	2,750	2,900
605-43230-42703	PROFESSIONAL ADVISE & WORKSHOP	-	-	7,000	153	230
605-43230-42805	PHONE-MONTHLY SERVICE	288	423	200	451	300
605-43230-42918	SUBSCR & MEMBERSHIP	975	3,612	1,500	4,948	1,560
	CURRENT EXPENDITURES Total:	**252,795**	**249,227**	**213,750**	**206,571**	**346,440**
CAPITAL EXPENDITURES						
605-43230-43611	DUMPSTERS	34,094	38,367	51,100	51,059	53,200
605-43230-43808	REFUSE TRUCKS	(230,014)	-	939,000	683,488	-
	CAPITAL EXPENDITURES Total:	**(195,920)**	**38,367**	**990,100**	**734,547**	**53,200**
OTHER EXPENDITURES						
605-43230-45721	WATERTOWN DEVELOPMENT COMPANY	80,000	80,000	80,000	80,000	80,000
	OTHER EXPENDITURES Total:	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**
OTHER FINANCING USES						
605-43230-49318	TRANS OUT-GENERAL FUND	235,000	435,700	662,500	662,500	689,000
	OTHER FINANCING USES Total:	**235,000**	**435,700**	**662,500**	**662,500**	**689,000**
	Department: 3230 - SOLID WASTE COLLECTION Total:	**797,143**	**1,231,431**	**2,470,350**	**2,191,059**	**1,701,040**

Significant Budget and Personnel Changes

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

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Superintendent	.17	.17	.17	.33	.33
Asst. Superintendent	-	-	.17	-	-
Landfill Supervisor	1	1	1	1	1
Landfill Workers	6	6	6	6	6
Landfill worker Part-time (FTE)	.12	.12	.12	.12	.12
Total	**7.29**	**7.29**	**7.46**	**7.45**	**7.45**

Significant Budget and Personnel Changes

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PERSONNEL SERVICES						
605-43240-41100	SUPERVISION SALARY	89,252	109,378	111,000	163,744	121,500
605-43240-41101	CLERICAL & OPER. SALARY	296,386	320,453	333,000	332,332	346,000
605-43240-41102	TEMPORARY SALARIES	-	399	4,500	-	4,500
605-43240-41109	OVERTIME PAY	5,721	2,387	4,000	14,044	4,000
605-43240-41200	OASI-EMPLOYER CONTR.	26,912	29,491	33,000	33,571	35,000
605-43240-41300	RETIREMENT AND PENSIONS	22,833	24,577	27,000	27,607	28,300
605-43240-41400	WORKMEN'S COMP INSURANCE	7,796	9,298	15,000	12,499	15,000
605-43240-41500	GROUP HEALTH INSURANCE	88,578	85,288	92,000	88,752	94,000
605-43240-41600	UNEMPLOYMENT BENEFITS	(177)	-	-	-	-
	PERSONNEL SERVICES Total:	**537,302**	**581,272**	**619,500**	**672,547**	**648,300**
CURRENT EXPENDITURES						
605-43240-42104	INSURANCE PREMIUMS	13,059	13,582	13,850	17,381	15,000
605-43240-42207	PROFESSIONAL FEES	-	7,441	38,250	31,886	38,250
605-43240-42219	BANKING SERVICES	50,661	41,941	-	36,783	35,000
605-43240-42220	DRUG/ALCOHOL TESTING	138	696	850	118	900
605-43240-42400	RENT-MACHINERY & EQUIP.	174,632	22,078	22,900	20,513	59,980
605-43240-42500	CONSTRUCTION MATERIALS	-	-	5,050	5,703	5,300
605-43240-42501	EQUIP. MAINTENANCE	230,675	164,007	159,700	156,335	166,100
605-43240-42502	BLDG. MAINTENANCE	25,403	11,216	11,650	56,306	30,000
605-43240-42511	COMPUTER RENEWAL/MAINTENANCE	1,500	2,978	2,400	26,049	3,100
605-43240-42524	DISP OF HAZARDOUS MATERIALS	15,233	16,837	17,000	17,667	17,680
605-43240-42600	OFFICE SUPPLIES	7,371	8,215	6,170	33,557	8,600
605-43240-42603	MOTOR FUEL AND LUBRICANTS	142,770	120,041	142,770	103,379	120,000
605-43240-42607	EDUCATION & REC. SUPPLIES	-	33	500	-	-
605-43240-42610	CLOTHING & MATERIAL	-	1,285	500	48	100
605-43240-42612	FOOD	276	476	950	1,352	2,000
605-43240-42613	SMALL TOOLS	1,542	2,063	2,550	3,187	4,500
605-43240-42615	AG. & HORT. SUPPLIES	-	-	5,550	1,585	7,500
605-43240-42617	CLEANING SERVICE	3,067	2,778	2,700	7,218	4,000
605-43240-42618	POSTAGE	892	749	1,550	1,221	1,550
605-43240-42627	SAFETY SUPPLIES	1,894	1,873	1,750	11,951	3,300
605-43240-42638	CONSTRUCTION MATERIALS	-	-	-	-	-
605-43240-42641	ALTERNATIVE DAILY COVER	42,693	31,680	42,700	32,400	45,360
605-43240-42701	TRAVEL EXP. PERSONNEL	1,141	3,528	1,450	2,833	4,250
605-43240-42703	PROFESSIONAL ADVISE & WORKSHOP	-	-	7,000	6,634	1,100
605-43240-42801	NATURAL GAS	34,024	27,453	26,200	15,432	20,000
605-43240-42802	ELECTRICITY	8,642	13,734	12,300	6,713	6,500
605-43240-42803	WATER	2,640	2,324	2,700	2,444	2,500
605-43240-42805	PHONE-MONTHLY SERVICE	3,674	2,989	3,900	3,354	4,100
605-43240-42918	SUBSC. & MEMBERSHIP	6,147	1,947	2,500	946	1,500
	CURRENT EXPENDITURES Total:	**768,076**	**501,943**	**535,390**	**602,995**	**608,170**
CAPITAL EXPENDITURES						
605-43240-43201	IMPROVEMENTS TO BUILDINGS	-	11,392	-	-	-
605-43240-43431	TIER II ASSESSMENT	-	-	35,000	40,268	-
605-43240-43600	MACHINERY & EQUIPMENT	2,393	0	-	-	797,530
605-43240-43602	COMPUTER EQUIPMENT/SOFTWARE	8,228	-	-	-	37,400
605-43240-43639	LOADER AND ATTACHMENTS	-	-	347,000	260,900	267,200
605-43240-43804	PICKUP	-	-	75,000	3,093	-
605-43240-43900	IMPR. OTHER THAN BLDG.	-	-	-	423,796	1,560,500
605-43240-43905	PERMIT RENEWAL PLAN UPDATE	29,000	-	-	-	-
605-43240-43911	RATE STUDY	-	-	-	-	11,960
605-43240-43950	FENCING	2,700	-	-	-	-
605-43240-43958	LANDFILL CELL ENGINEER/CONST	166	-	-	-	-
	CAPITAL EXPENDITURES Total:	**42,487**	**11,392**	**457,000**	**728,057**	**2,674,590**
DEBT SERVICES						
605-43240-44101	INTEREST EXPENSE	10,399	22,720	29,000	21,267	27,000
605-43240-44900	COST OF BOND ISSUANCE	17,005	-	-	-	-
	DEBT SERVICES Total:	**27,404**	**22,720**	**29,000**	**21,267**	**27,000**
OTHER EXPENDITURES						
605-43240-45400	REMITTANCE OF REVENUE	52,910	59,385	60,000	46,385	60,000
605-43240-45700	DEPRECIATION EXPENSE	514,027	503,176	-	-	-
605-43240-45711	OTHER POST EMPLYMNT BENEFITS	10,002	9,875	-	-	-
605-43240-45712	PENSION CONTRIBUTION EXPENSE	(16,882)	16,958	-	-	-
	OTHER EXPENDITURES Total:	**560,058**	**589,394**	**60,000**	**46,385**	**60,000**
	Department: 3240 - SOLID WASTE DISPOSAL Total:	**1,935,327**	**1,706,721**	**1,700,890**	**2,071,252**	**4,018,060**

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 Actual	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	.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

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
PERSONNEL SERVICES						
605-43245-41100	SUPERVISION SALARY	44,902	61,120	60,500	64,214	69,500
605-43245-41101	CLERICAL & OPER. SALARY	157,811	147,428	174,500	174,488	188,500
605-43245-41102	TEMPORARY SALARIES	9,720	9,555	5,700	-	5,700
605-43245-41109	OVERTIME PAY	8,864	11,226	11,400	8,868	11,300
605-43245-41200	OASI-EMPLOYER CONTR.	15,754	16,156	18,000	17,572	19,600
605-43245-41300	RETIREMENT AND PENSIONS	12,841	12,979	15,000	14,814	16,500
605-43245-41400	WORKMEN'S COMP INSURANCE	6,034	5,514	9,000	(2,966)	9,000
605-43245-41500	GROUP HEALTH INSURANCE	44,200	41,906	61,000	54,175	58,500
605-43245-41501	RETIREE HEALTH INSURANCE	381	303	-	306	-
	PERSONNEL SERVICES Total:	**300,507**	**306,187**	**355,100**	**331,469**	**378,600**
CURRENT EXPENDITURES						
605-43245-42104	INSURANCE PREMIUMS	9,612	9,923	11,120	8,738	11,120
605-43245-42207	PROFESSIONAL FEES	-	-	54,000	-	-
605-43245-42216	OUTSIDE CONTRACT LABOR	-	50,000	50,000	50,000	75,000
605-43245-42219	BANKING SERVICES	52,897	-	-	-	-
605-43245-42220	DRUG/ALCOHOL TESTING	101	-	200	-	250
605-43245-42221	E-WASTE PROGRAM	-	-	25,600	905	5,500
605-43245-42501	EQUIP. MAINTENANCE	50,780	75,506	34,000	90,877	35,000
605-43245-42602	MOTOR SUPPLIES	-	-	-	1,432	-
605-43245-42603	MOTOR FUEL AND LUBRICANTS	53,156	42,445	53,200	29,288	28,000
605-43245-42607	EDUCATION & REC. SUPPLIES	7,622	8,622	7,200	8,374	12,500
605-43245-42612	FOOD	-	-	150	88	150
605-43245-42617	CLEANING SERVICE	-	-	-	-	4,000
605-43245-42618	POSTAGE	72	3,200	4,950	3,216	2,000
605-43245-42627	SAFETY SUPPLIES	524	647	660	818	3,300
605-43245-42701	TRAVEL EXP. PERSONNEL	-	-	-	2,345	-
605-43245-42805	PHONE-MONTHLY SERVICE	192	192	150	350	150
	CURRENT EXPENDITURES Total:	**174,957**	**190,535**	**241,230**	**196,432**	**176,970**
CAPITAL EXPENDITURES						
605-43245-43600	MACHINERY & EQUIPMENT	-	-	768,450	454,805	-
605-43245-43611	DUMPSTERS	428	(4,852)	-	-	-
605-43245-43682	RECYCLING CONTAINERS	29,995	33,732	38,500	38,455	40,040
605-43245-43808	REFUSE TRUCK	230,014	-	400,000	-	-
	CAPITAL EXPENDITURES Total:	**260,437**	**28,880**	**1,206,950**	**493,260**	**40,040**
	Department: 3245 - SOLID WASTE RECYCLING Total:	**735,901**	**525,601**	**1,803,280**	**1,021,161**	**595,610**
	Fund: 605 - SOLID WASTE FUND Total:	**3,468,371**	**3,463,753**	**5,974,520**	**5,283,472**	**6,314,710**

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Airport Manager	1	1	1	1	1
Airport Foreman	1	1	1	1	1
Airport Maintenance worker	4	4	4	4	4
Custodian	-	1	1	-	-
Office Specialist I	-	1	-	-	-
Office Specialist II	-	-	1	1	1
Part-time employee (FTE)	.63	-	-	-	-
Total	**6.63**	**8.00**	**8.00**	**7.00**	**7.00**

Significant Budget and Personnel Changes

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

Budget Summary

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
Fund: 606 - AIRPORT FUND						
PERSONNEL SERVICES						
606-43500-41100	SUPERVISION SALARY	101,560	173,000	164,500	140,180	165,500
606-43500-41101	CLERICAL & OPER. SALARY	253,157	267,316	263,500	259,084	274,500
606-43500-41102	TEMPORARY SALARIES	2,009	-	-	-	-
606-43500-41109	OVERTIME PAY	28,147	31,088	10,000	31,057	22,050
606-43500-41200	OASI-EMPLOYER CONTR.	29,773	32,631	32,200	31,647	33,500
606-43500-41300	RETIREMENT AND PENSIONS	24,482	26,858	26,500	25,334	28,000
606-43500-41400	WORKMEN'S COMP INSURANCE	4,784	4,558	4,800	7,488	6,000
606-43500-41500	GROUP HEALTH INSURANCE	66,773	63,841	67,500	62,472	87,000
	PERSONNEL SERVICES Total:	**510,685**	**599,291**	**569,000**	**557,262**	**616,550**
CURRENT EXPENDITURES						
606-43500-42104	INSURANCE PREMIUMS	77,931	88,109	81,750	103,144	87,000
606-43500-42203	CONSULTANT SERVICES	97,716	96,211	60,000	60,298	65,000
606-43500-42215	ENGINEERING SERVICES	-	-	30,000	1,368	-
606-43500-42217	ADVERTISING	-	-	99,000	89,033	50,000
606-43500-42300	PUBLICATION & REC. FEES	31,365	4,016	2,000	317	2,000
606-43500-42501	EQUIP. MAINTENANCE	62,783	29,278	31,000	29,141	22,000
606-43500-42502	BLDG. MAINTENANCE	26,327	19,249	28,000	23,277	20,000
606-43500-42504	MAINTENANCE TO OTHER	27,160	51,792	76,000	74,189	75,000
606-43500-42509	SEAL COATING/CRACK SEALING	20,897	25,587	20,000	19,701	20,000
606-43500-42511	COMPUTER RENEWAL/MAINTENANCE	-	9,094	6,000	4,398	3,200
606-43500-42600	OFFICE SUPPLIES	1,173	926	1,000	1,007	1,000
606-43500-42601	CLEANING SUPPLIES	13,460	3,665	10,000	3,359	3,000
606-43500-42603	MOTOR FUEL AND LUBRICANTS	40,838	47,392	45,000	23,822	37,500
606-43500-42607	EDUCATION & REC SUPPLIES	547	150	-	-	-
606-43500-42610	CLOTHING	1,647	1,802	3,000	1,984	2,250
606-43500-42613	SMALL TOOLS	1,061	3,307	5,100	6,001	1,500
606-43500-42617	CLEANING SERVICE	3,243	20,741	30,000	20,206	40,400
606-43500-42618	POSTAGE	383	432	300	272	150
606-43500-42620	OTHER SUPPLIES	892	790	1,250	1,116	650
606-43500-42639	DEICING SAND	-	-	12,000	5,117	5,500
606-43500-42701	TRAVEL EXP. PERSONNEL	3,234	11,157	15,000	12,920	8,500
606-43500-42703	PROFESSIONAL WORKSHOPS	2,241	6,731	10,000	3,545	5,000
606-43500-42801	NATURAL GAS	19,838	22,538	36,000	29,206	36,000
606-43500-42802	ELECTRICITY	58,110	86,633	75,000	79,389	70,000
606-43500-42803	WATER	7,294	9,535	6,000	8,097	6,000
606-43500-42804	SEWER	1,062	1,645	3,000	1,723	1,800
606-43500-42805	PHONE-MONTHLY SERVICE	8,892	12,346	10,000	9,735	7,500
606-43500-42918	SUBSC. & MEMBERSHIP	485	1,014	2,000	939	2,000
606-43500-42929	AIRSHOW/EVENTS	855	-	-	-	-
	CURRENT EXPENDITURES Total:	**509,433**	**554,139**	**698,400**	**613,306**	**572,950**
CAPITAL EXPENDITURES						
606-43500-43201	IMPROVEMENTS TO BUILDINGS	36,599	4,947	-	72,129	-
606-43500-43218	AIRPORT HANGAR	-	-	-	648,143	-
606-43500-43600	MACHINERY & EQUIPMENT	32,906	10,528	65,000	55,082	-
606-43500-43601	MOWER	-	-	-	-	22,750
606-43500-43657	TRUCK FOAM	14,968	-	-	-	-
606-43500-43800	VEHICLES	-	17	-	-	-
606-43500-43900	IMPR. OTHER THAN BLDG.	13,819	68,295	-	-	-
	CAPITAL EXPENDITURES Total:	**98,292**	**83,786**	**65,000**	**775,354**	**22,750**
OTHER EXPENDITURES						
606-43500-45700	DEPRECIATION EXPENSE	855,766	1,180,873	-	-	-
606-43500-45711	OTHER POST EMPLYMNT BENEFITS	4,849	4,285	-	-	-
606-43500-45712	PENSION CONTRIBUTION EXPENSE	(12,917)	3,512	-	-	-
	OTHER EXPENDITURES Total:	**847,698**	**1,188,671**	**-**	**-**	**-**
OTHER FINANCING USES						
606-43500-49200	LOSS ON DISPOSAL OF FIXED ASSE	-	370,620	-	-	-
	OTHER FINANCING USES Total:	**-**	**370,620**	**-**	**-**	**-**
	Department: 3500 - AIRPORT Total:	**1,966,108**	**2,796,507**	**1,332,400**	**1,945,922**	**1,212,250**

PUBLIC WORKS - AIRPORT (435.03)

Budget Summary for Airport AIP

		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACTUAL-UNAUDITED	2025 ADOPTED BUDGET
CAPITAL EXPENDITURES						
606-43503-43832	FRONT END LOADER	-	-	1,750,000	1,685,618	-
606-43503-43904	PROJECT ARCHITECT & ENGINEERIN	-	23,566	317,000	394,545	-
606-43503-43905	PROJECT CONSTRUCTION	95,959	136,438	3,424,800	2,751,628	8,372,000
	ExpCategory: 43 - CAPITAL EXPENDITURES Total:	**95,959**	**160,004**	**5,491,800**	**4,831,791**	**8,372,000**
	Department: 3503 - AIP PROJECTS Total:	**95,959**	**160,004**	**5,491,800**	**4,831,791**	**8,372,000**
	Fund: 606 - AIRPORT FUND Total:	**2,062,067**	**2,956,511**	**6,824,200**	**6,777,713**	**9,584,250**

Account Number	Account Name	2025 2025
Fund: 101 - GENERAL FUND		
Department: 1110 - MAYOR & COUNCIL		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41110-41100	SUPERVISION SALARY	129,000.00
101-41110-41200	OASI-EMPLOYER CONTR.	9,900.00
101-41110-41400	WORKMEN'S COMP INSURANCE	300.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**139,200.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41110-42104	INSURANCE PREMIUMS	1,100.00
101-41110-42600	OFFICE SUPPLIES	800.00
101-41110-42618	POSTAGE	300.00
101-41110-42620	OTHER SUPPLIES	250.00
101-41110-42701	TRAVEL EXP. PERSONNEL	3,000.00
101-41110-42703	PROF. WORKSHOPS	2,000.00
101-41110-42900	AWARDS AND INDEMNITIES	16,000.00
101-41110-42911	COUNCIL PROJECTS	27,000.00
101-41110-42913	DISABILITIES COUNCIL	500.00
101-41110-42918	SUBSC. & MEMBERSHIP	14,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**64,950.00**
	Total Expense:	**204,150.00**
	Total Department: 1110 - MAYOR & COUNCIL:	**204,150.00**

Account Number	Account Name	2025 2025
Department: 1150 - CONTINGENCY ACCOUNT		
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
101-41150-45601	CONTINGENCY ACCOUNT	150,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**150,000.00**
	Total Expense:	**150,000.00**
	Total Department: 1150 - CONTINGENCY ACCOUNT:	**150,000.00**

Account Number	Account Name	2025 2025
Department: 1260 - COURT		
Revenue		
RevCategory: 35 - FINES, FORFEITURES AND FEES		
101-31260-35101	COURT FINES	15,000.00
	Total RevCategory: 35 - FINES, FORFEITURES AND FEES:	**15,000.00**
	Total Revenue:	**15,000.00**
	Total Department: 1260 - COURT:	**15,000.00**

Account Number	Account Name	2025 2025
Department: 1515 - CITY MANAGER		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41515-41100	SUPERVISION SALARY	319,000.00
101-41515-41101	CLERICAL & OPER. SALARY	47,000.00
101-41515-41200	OASI-EMPLOYER CONTR.	26,600.00
101-41515-41300	RETIREMENT AND PENSIONS	22,000.00
101-41515-41400	WORKMEN'S COMP INSURANCE	1,100.00
101-41515-41500	GROUP HEALTH INSURANCE	74,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**489,700.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41515-42104	INSURANCE PREMIUMS	900.00
101-41515-42203	CONSULTING SERVICES	10,000.00
101-41515-42600	OFFICE SUPPLIES	1,800.00
101-41515-42618	POSTAGE	700.00
101-41515-42635	RESOURCE MATERIAL	5,000.00
101-41515-42701	TRAVEL EXP PERSONNEL	8,500.00
101-41515-42703	PROFESSIONAL WORKSHOPS	22,000.00
101-41515-42805	PHONE-MONTHLY SERVICE	1,440.00
101-41515-42918	SUBSC. & MEMBERSHIP	5,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**55,340.00**
	Total Expense:	**545,040.00**
	Total Department: 1515 - CITY MANAGER:	**545,040.00**

Account Number	Account Name	2025 2025
Department: 1520 - ATTORNEY		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41520-42203	CONSULTANT SERVICES	2,000.00
101-41520-42206	OUTSIDE LEGAL SERVICES	149,500.00
101-41520-42511	COMPUTER RENEWAL/MAINTENANCE	15,140.00
101-41520-42635	RESOURCE MATERIAL	750.00
101-41520-42701	TRAVEL EXP. PERSONNEL	4,200.00
101-41520-42703	PROFESSIONAL WORKSHOPS	800.00
101-41520-42918	SUBSC. & MEMBERSHIP	660.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**173,050.00**
	Total Expense:	**173,050.00**
	Total Department: 1520 - ATTORNEY:	**173,050.00**

Account Number	Account Name	2025 2025
Department: 1525 - HUMAN RESOURCES		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41525-41100	SUPERVISION SALARY	117,000.00
101-41525-41101	CLERICAL & OPER. SALARY	126,200.00
101-41525-41109	OVERTIME	1,500.00
101-41525-41200	OASI-EMPLOYER CONTR.	18,000.00
101-41525-41300	RETIREMENT AND PENSIONS	15,000.00
101-41525-41400	WORKMENS COMP INSURANCE	500.00
101-41525-41500	GROUP HEALTH INSURANCE	43,700.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**321,900.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41525-42104	INSURANCE PREMIUMS	1,200.00
101-41525-42203	CONSULTANT SERVICES	58,500.00
101-41525-42218	RECRUITMENT	35,000.00
101-41525-42511	COMPUTER RENEWAL/MAINTENANCE	25,000.00
101-41525-42600	OFFICE SUPPLIES	3,000.00
101-41525-42618	POSTAGE	900.00
101-41525-42701	TRAVEL EXP. PERSONNEL	2,000.00
101-41525-42703	PROFESSIONAL WORKSHOPS	2,500.00
101-41525-42805	PHONE-MONTHLY SERVICE	1,440.00
101-41525-42918	SUBSC. & MEMBERSHIP	1,500.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**131,040.00**
	Total Expense:	**452,940.00**
	Total Department: 1525 - HUMAN RESOURCES:	**452,940.00**

Account Number	Account Name	2025 2025
Department: 1530 - FINANCE OFFICE		
Revenue		
RevCategory: 31 - TAXES		
101-31530-31101	CURRENT PROPERTY TAXES	4,458,200.00
101-31530-31300	SALES AND USE TAX	10,771,000.00
101-31530-31400	GROSS REC. & BUSINESS TAX	285,000.00
101-31530-31901	INTEREST & PENALTY	5,000.00
	Total RevCategory: 31 - TAXES:	**15,519,200.00**
RevCategory: 32 - LICENSES & PERMITS		
101-31530-32101	ALCOHOLIC BEV. LICENSE	70,000.00
101-31530-32103	MEDICAL CANNABIS LICENSE	20,000.00
101-31530-32106	OCCUPATIONAL LICENSE	15,000.00
101-31530-32111	VIDEO LOTTERY LICENSE	19,000.00
	Total RevCategory: 32 - LICENSES & PERMITS:	**124,000.00**
RevCategory: 33 - INTERGOVERNMENTAL		
101-31530-33503	BANK FRANCHISE TAX	75,000.00
101-31530-33508	LIQUOR TAX REVERSION	155,000.00
101-31530-33900	PMT. IN LIEU OF TAXES	4,000.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	**234,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-31530-36100	INTEREST EARNED	350,000.00
101-31530-36200	RENTALS-BUILDINGS	2,500.00
101-31530-36909	OTHER MISC. REVENUE	5,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**357,500.00**
RevCategory: 39 - OTHER FINANCING SOURCES		
101-31530-39111	TRANS IN-MUN. UTILITIES	1,489,400.00
101-31530-39119	TRANS IN - SEWER & SW	1,656,200.00
	Total RevCategory: 39 - OTHER FINANCING SOURCES:	**3,145,600.00**
	Total Revenue:	**19,380,300.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41530-41100	SUPERVISION SALARY	290,000.00
101-41530-41101	CLERICAL & OPER. SALARY	110,500.00
101-41530-41200	OASI-EMPLOYER CONTR.	30,000.00
101-41530-41300	RETIREMENT AND PENSIONS	24,200.00
101-41530-41400	WORKMEN'S COMP INSURANCE	800.00
101-41530-41500	GROUP HEALTH INSURANCE	60,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**515,500.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41530-42104	INSURANCE PREMIUMS	2,450.00
101-41530-42202	AUDITING & ACCT. SERVICE	45,000.00
101-41530-42203	CONSULTANT SERVICES	5,000.00
101-41530-42219	BANKING SERVICES	42,000.00
101-41530-42300	PUBLICATION & REC. FEES	35,000.00
101-41530-42511	COMPUTER RENEWAL/MAINTENANCE	83,000.00
101-41530-42600	OFFICE SUPPLIES	6,000.00
101-41530-42618	POSTAGE	5,000.00
101-41530-42701	TRAVEL EXP. PERSONNEL	1,000.00
101-41530-42703	PROFESSIONAL WORKSHOPS	2,500.00
101-41530-42805	PHONE-MONTHLY SERVICE	1,440.00
101-41530-42918	SUBSC. & MEMBERSHIP	1,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**229,390.00**
	Total Expense:	**744,890.00**
	Total Department: 1530 - FINANCE OFFICE:	**18,635,410.00**

Account Number	Account Name	2025 2025
Department: 1915 - CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS		
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
101-41915-45501	CODINGTON CO SEARCH & RESCUE	18,000.00
101-41915-45503	WATERTOWN AREA TRANSIT	40,500.00
101-41915-45505	HUMAN SERVICE AGENCY	15,700.00
101-41915-45506	WATERTOWN COMMUNITY BAND	24,750.00
101-41915-45507	RESOURCE CENTER	60,000.00
101-41915-45508	ICAP	7,500.00
101-41915-45511	WATERTOWN ARTWALK INC.	5,000.00
101-41915-45512	SALVATION ARMY AND RED CROSS	5,000.00
101-41915-45513	CODINGTON COUNTY HISTORICAL SO	12,000.00
101-41915-45514	MELLETTE MEMORIAL ASSOCIATION	10,800.00
101-41915-45515	WATERTOWN BUSINESS ASSOCIATION	2,000.00
101-41915-45516	WATERTOWN BOYS & GIRLS CLUB	247,000.00
101-41915-45711	WATERTOWN CARES, INC.	10,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**458,250.00**
	Total Expense:	**458,250.00**
	Total Department: 1915 - CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS:	**458,250.00**

Account Number	Account Name	2025 2025
Department: 1933 - INFORMATION TECHNOLOGY		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41933-41100	SUPERVISION SALARY	252,500.00
101-41933-41101	CLERICAL & OPERATOR SALARIES	59,500.00
101-41933-41200	OASI-EMPLOYER CONTR.	23,500.00
101-41933-41300	RETIREMENT AND PENSIONS	19,000.00
101-41933-41400	WORKMEN'S COMP INSURANCE	900.00
101-41933-41500	GROUP HEALTH INSURANCE	47,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**402,400.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41933-42104	INSURANCE PREMIUMS	2,600.00
101-41933-42501	EQUIP. MAINTENANCE	3,000.00
101-41933-42506	REPAIRS TO VEHICLES	500.00
101-41933-42511	COMPUTER RENEWAL/MAINTENANCE	130,420.00
101-41933-42551	COPIER MAINTENANCE	16,750.00
101-41933-42600	OFFICE SUPPLIES	1,000.00
101-41933-42603	MOTOR FUEL & LUBRICANTS	1,000.00
101-41933-42618	POSTAGE	200.00
101-41933-42701	TRAVEL	4,000.00
101-41933-42703	PROFESSIONAL WORKSHOPS	3,000.00
101-41933-42805	PHONE-MONTHLY SERVICE	103,520.00
101-41933-42817	EMAIL SERVICE	81,100.00
101-41933-42918	SUBSC. & MEMBERSHIP	250.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**347,340.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-41933-43602	COMPUTER EQUIPMENT/SOFTWARE	101,080.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**101,080.00**
	Total Expense:	**850,820.00**
	Total Department: 1933 - INFORMATION TECHNOLOGY:	**850,820.00**

Account Number	Account Name	2025 2025
Department: 1941 - FACILITIES MANAGEMENT		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41941-41100	SUPERVISION SALARY	77,200.00
101-41941-41101	CLERICAL & OPER. SALARY	311,300.00
101-41941-41109	OVERTIME PAY	5,000.00
101-41941-41200	OASI-EMPLOYER CONTR.	28,200.00
101-41941-41300	RETIREMENT AND PENSIONS	23,300.00
101-41941-41400	WORKMEN'S COMP INSURANCE	6,000.00
101-41941-41500	GROUP HEALTH INSURANCE	90,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**541,000.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41941-42104	INSURANCE PREMIUMS	48,400.00
101-41941-42203	CONSULTANT SERVICES	100,000.00
101-41941-42501	EQUIPMENT MAINTENANCE	750.00
101-41941-42502	BLDG. MAINTENANCE	107,100.00
101-41941-42504	MAINTENANCE OF OTHER	2,000.00
101-41941-42601	CLEANING SUPPLIES	2,200.00
101-41941-42612	FOOD	2,500.00
101-41941-42617	CLEANING SERVICE	75,000.00
101-41941-42620	OTHER SUPPLIES	3,000.00
101-41941-42801	NATURAL GAS	5,100.00
101-41941-42802	ELECTRICITY	27,000.00
101-41941-42803	WATER	3,200.00
101-41941-42804	SEWER	1,300.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**377,550.00**
	Total Expense:	**918,550.00**
	Total Department: 1941 - FACILITIES MANAGEMENT:	**918,550.00**

Account Number	Account Name	2025 2025
Department: 1960 - ENGINEERING DIVISION		
Revenue		
RevCategory: 32 - LICENSES & PERMITS		
101-31960-32205	GRADING/EXCAVATION PERMITS	7,000.00
	Total RevCategory: 32 - LICENSES & PERMITS:	**7,000.00**
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-31960-34103	ZONING & SUBD. FEES	1,000.00
101-31960-34105	MAPS AND PUBLICATIONS	200.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**1,200.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-31960-36909	OTHER MISC. REVENUE	500.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**500.00**
	Total Revenue:	**8,700.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41960-41100	SUPERVISION SALARY	380,000.00
101-41960-41101	CLERICAL & OPER. SALARY	65,100.00
101-41960-41102	TEMPORARY SALARIES	34,000.00
101-41960-41109	OVERTIME PAY	1,000.00
101-41960-41200	OASI-EMPLOYER CONTR.	34,500.00
101-41960-41300	RETIREMENT AND PENSIONS	26,500.00
101-41960-41400	WORKMEN'S COMP INSURANCE	1,500.00
101-41960-41500	GROUP HEALTH INSURANCE	84,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**627,100.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41960-42104	INSURANCE PREMIUMS	4,700.00
101-41960-42203	CONSULTANT SERVICES	10,000.00
101-41960-42501	EQUIP. MAINTENANCE	3,000.00
101-41960-42511	COMPUTER RENEWAL/MAINTENANCE	9,000.00
101-41960-42600	OFFICE SUPPLIES	3,500.00
101-41960-42603	MOTOR FUEL AND LUBRICANTS	3,000.00
101-41960-42604	PARTS FOR EQUIPMENT	2,950.00
101-41960-42613	SMALL TOOLS	500.00
101-41960-42618	POSTAGE	3,600.00
101-41960-42701	TRAVEL EXP. PERSONNEL	6,000.00
101-41960-42703	PROF. WORKSHOPS	3,000.00
101-41960-42805	PHONE-MONTHLY SERVICE	2,880.00
101-41960-42918	SUBSC. & MEMBERSHIP	3,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**55,130.00**
	Total Expense:	**682,230.00**
	Total Department: 1960 - ENGINEERING DIVISION:	**-673,530.00**

Account Number	Account Name	2025 2025
Department: 2100 - POLICE		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
101-32100-33115	HOMELAND SECURITY GRANT	15,000.00
101-32100-33142	BULLETPROOF VEST GRANT	4,000.00
101-32100-33147	HIGHWAY SAFETY GRANT	15,000.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	**34,000.00**
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-32100-34201	SPECIAL POLICE SERVICES	100,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**100,000.00**
RevCategory: 35 - FINES, FORFEITURES AND FEES		
101-32100-35303	PARKING FINES	20,000.00
	Total RevCategory: 35 - FINES, FORFEITURES AND FEES:	**20,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-32100-36700	DONATION	5,000.00
101-32100-36715	NATIONAL OPIOID SETTLEMENT	19,000.00
101-32100-36909	OTHER MISC. REVENUE	25,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**49,000.00**
	Total Revenue:	**203,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-42100-41100	SUPERVISION SALARY	586,000.00
101-42100-41101	CLERICAL & OPER. SALARY	3,000,200.00
101-42100-41102	TEMPORARY SALARIES	16,000.00
101-42100-41109	OVERTIME PAY	102,200.00
101-42100-41200	OASI-EMPLOYER CONTR.	275,500.00
101-42100-41300	RETIREMENT AND PENSIONS	291,300.00
101-42100-41400	WORKMEN'S COMP INSURANCE	44,000.00
101-42100-41500	GROUP HEALTH INSURANCE	494,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**4,809,700.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-42100-42104	INSURANCE PREMIUMS	36,000.00
101-42100-42203	CONSULTANT SERVICES	30,000.00
101-42100-42209	EMPLOYEE PHYSICALS	1,550.00
101-42100-42210	INFORMANT FEES	550.00
101-42100-42219	BANKING SERVICES	500.00
101-42100-42501	EQUIP. MAINTENANCE	43,000.00
101-42100-42506	REPAIRS TO VEHICLES	15,150.00
101-42100-42511	COMPUTER RENEWAL/MAINTENANCE	168,000.00
101-42100-42600	OFFICE SUPPLIES	12,000.00
101-42100-42603	MOTOR FUEL AND LUBRICANTS	79,550.00
101-42100-42605	SUBSISTENCE & SUPPORT	550.00
101-42100-42607	EDUCATION & REC. SUPPLIES	500.00
101-42100-42610	CLOTHING & MATERIAL	30,000.00
101-42100-42612	FOOD	1,000.00
101-42100-42616	FIREARM SUPPLIES	17,000.00
101-42100-42618	POSTAGE	3,050.00
101-42100-42619	CHEM., DRUG & LAB. SUP.	2,050.00
101-42100-42621	TOWING	400.00
101-42100-42629	TIRES	4,550.00
101-42100-42633	TACTICAL SUPPLIES	5,000.00
101-42100-42676	RISK MANAGEMENT SAFETY SUPPLIE	1,000.00
101-42100-42677	POLICE RESERVE SUPPLIES	500.00
101-42100-42701	TRAVEL EXP. PERSONNEL	21,000.00
101-42100-42703	PROF. WORKSHOPS	800.00
101-42100-42801	GAS	7,100.00

Account Number	Account Name	2025 2025
101-42100-42802	ELECTRIC	30,000.00
101-42100-42803	WATER	2,100.00
101-42100-42804	SEWER	700.00
101-42100-42805	PHONE-MONTHLY SERVICE	20,640.00
101-42100-42900	AWARDS AND INDEMNITIES	2,000.00
101-42100-42907	KAPP PROGRAM	500.00
101-42100-42908	BIKE PATROL	500.00
101-42100-42909	K-9 PROGRAM	2,050.00
101-42100-42918	SUBSC. & MEMBERSHIP	8,600.00
101-42100-42919	EXPLORER PROGRAM	1,000.00
101-42100-42927	DASH PROGRAM	15,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**563,890.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-42100-43607	ELECTRONIC & COMM. EQUIPMENT	12,000.00
101-42100-43627	OFFICER EQUIPMENT/FIREARMS	8,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**20,000.00**
	Total Expense:	**5,393,590.00**
	Total Department: 2100 - POLICE:	**-5,190,590.00**

Account Number	Account Name	2025 2025
Department: 2220 - FIRE FIGHTING		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
101-32220-33115	HOMELAND SECURITY GRANT	5,000.00
101-32220-33148	FIRE PROTECTION GRANT	15,000.00
101-32220-33512	FIRE INS. PREMIUM REVERSION	170,000.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	**190,000.00**
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-32220-34202	FIRE PROTECTION SERVICES	50,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**50,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-32220-36700	DONATIONS	5,000.00
101-32220-36909	OTHER MISC. REVENUE	6,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**11,000.00**
	Total Revenue:	**251,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-42220-41100	SUPERVISION SALARY	144,000.00
101-42220-41101	CLERICAL & OPER. SALARY	527,000.00
101-42220-41109	OVERTIME PAY	20,000.00
101-42220-41200	OASI-EMPLOYER CONTR.	9,800.00
101-42220-41300	RETIREMENT AND PENSIONS	57,000.00
101-42220-41400	WORKMEN'S COMP INSURANCE	22,000.00
101-42220-41500	GROUP HEALTH INSURANCE	117,500.00
101-42220-41501	RETIREE HEALTH INSURANCE	12,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**909,300.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-42220-42104	INSURANCE PREMIUMS	68,000.00
101-42220-42209	EMPLOYEE PHYSICALS	1,500.00
101-42220-42400	RENT-MACHINERY & EQUIP.	1,750.00
101-42220-42501	EQUIP. MAINTENANCE	38,500.00
101-42220-42502	BLDG. MAINTENANCE	23,000.00
101-42220-42511	COMPUTER RENEWAL/MAINTENANCE	23,000.00
101-42220-42555	SIREN MAINTENANCE	5,000.00
101-42220-42600	OFFICE SUPPLIES	2,800.00
101-42220-42601	CLEANING SUPPLIES	4,500.00
101-42220-42603	MOTOR FUEL AND LUBRICANTS	21,000.00
101-42220-42607	EDUCATION & REC. SUPPLIES	25,750.00
101-42220-42610	CLOTHING & MATERIAL	17,000.00
101-42220-42613	SMALL TOOLS	9,000.00
101-42220-42617	CLEANING SERVICE	2,450.00
101-42220-42618	POSTAGE	500.00
101-42220-42620	OTHER SUPPLIES	6,000.00
101-42220-42627	SAFETY SUPPLIES	15,000.00
101-42220-42701	TRAVEL EXP. PERSONNEL	15,000.00
101-42220-42801	NATURAL GAS	14,000.00
101-42220-42802	ELECTRICITY	31,900.00
101-42220-42803	WATER	5,500.00
101-42220-42804	SEWER	4,100.00
101-42220-42805	PHONE-MONTHLY SERVICE	4,200.00
101-42220-42910	EDUCATION AND OUTREACH	5,450.00
101-42220-42918	SUBSC. & MEMBERSHIP	3,200.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**348,100.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-42220-43600	MACHINERY & EQUIPMENT	5,000.00
101-42220-43605	BUNKER GEAR	34,000.00

Account Number	Account Name	2025 2025
101-42220-43607	ELECTRONIC & COMM. EQUIPMENT	20,000.00
101-42220-43637	PUMPS AND HOSES	5,000.00
101-42220-43651	SCBA EQUIPMENT	21,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**85,000.00**
	Total Expense:	**1,342,400.00**
	Total Department: 2220 - FIRE FIGHTING:	**-1,091,400.00**

Account Number	Account Name	2025 2025
Department: 2291 - AMBULANCE		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-32291-34207	AMBULANCE CHARGES	1,400,000.00
101-32291-34210	AMBULANCE STANDBY	3,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**1,403,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-32291-36909	OTHER MISC. REVENUE	60,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**60,000.00**
	Total Revenue:	**1,463,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-42291-41100	SUPERVISION SALARY	597,000.00
101-42291-41101	CLERICAL & OPER. SALARY	2,079,500.00
101-42291-41102	TEMPORARY SALARIES	55,000.00
101-42291-41109	OVERTIME PAY	60,000.00
101-42291-41200	OASI-EMPLOYER CONTR.	39,500.00
101-42291-41300	RETIREMENT AND PENSIONS	223,500.00
101-42291-41400	WORKMEN'S COMP INSURANCE	65,000.00
101-42291-41500	GROUP HEALTH INSURANCE	394,000.00
101-42291-41501	RETIREE HEALTH INSURANCE	50,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**3,563,500.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-42291-42104	INSURANCE PREMIUMS	15,500.00
101-42291-42203	CONSULTANT SERVICES	17,000.00
101-42291-42209	EMPLOYEE PHYSICALS	5,000.00
101-42291-42231	BILLING SERVICES	43,000.00
101-42291-42400	RENT-MACHINERY & EQUIP.	500.00
101-42291-42501	EQUIP. MAINTENANCE	34,250.00
101-42291-42511	COMPUTER RENEWAL/MAINTENANCE	5,350.00
101-42291-42600	OFFICE SUPPLIES	2,500.00
101-42291-42603	MOTOR FUEL AND LUBRICANTS	44,000.00
101-42291-42607	EDUCATION & REC. SUPPLIES	14,000.00
101-42291-42610	CLOTHING & MATERIAL	11,500.00
101-42291-42618	POSTAGE	300.00
101-42291-42620	OTHER SUPPLIES	52,250.00
101-42291-42701	TRAVEL EXP. PERSONNEL	6,600.00
101-42291-42703	PROF. WORKSHOPS	4,000.00
101-42291-42805	PHONE-MONTHLY SERVICE	15,100.00
101-42291-42918	SUBSC. & MEMBERSHIP	3,500.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**274,350.00**
	Total Expense:	**3,837,850.00**
	Total Department: 2291 - AMBULANCE:	**-2,374,850.00**

Account Number	Account Name	2025 2025
Department: 3010 - PUBLIC WORKS ADMINSTRATION		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-43010-41100	SUPERVISION SALARY	178,000.00
101-43010-41101	CLERICAL & OPER. SALARY	57,500.00
101-43010-41102	TEMPORARY SALARIES	900.00
101-43010-41200	OASI-EMPLOYER CONTR.	18,000.00
101-43010-41300	RETIREMENT AND PENSIONS	14,500.00
101-43010-41400	WORKMEN'S COMP. INSURANCE	600.00
101-43010-41500	GROUP HEALTH INSURANCE	21,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**290,500.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43010-42104	INSURANCE PREMIUMS	1,000.00
101-43010-42203	CONSULTANT SERVICES	10,000.00
101-43010-42501	EQUIP. MAINTENANCE	500.00
101-43010-42600	OFFICE SUPPLIES	1,000.00
101-43010-42603	MOTOR FUEL AND LUBRICANTS	500.00
101-43010-42604	PARTS FOR EQUIPMENT	500.00
101-43010-42635	RESOURCE MATERIALS	1,000.00
101-43010-42701	TRAVEL EXP. PERSONNEL	6,500.00
101-43010-42703	PROF. WORKSHOPS	500.00
101-43010-42805	PHONE-MONTHLY SERVICE	960.00
101-43010-42918	SUBSC. & MEMBERSHIP	6,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**28,460.00**
	Total Expense:	**318,960.00**
	Total Department: 3010 - PUBLIC WORKS ADMINSTRATION:	**318,960.00**

Account Number	Account Name	2025 2025
Department: 3120 - STREET DIVISION		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
101-33120-33506	MOTOR VEHICLE LICENSES	195,000.00
101-33120-33507	STATE HIWAY & BRIDGE	480,000.00
101-33120-33803	WHEEL TAX	7,000.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	**682,000.00**
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-33120-34301	WEEDS	500.00
101-33120-34309	OTHER	5,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**5,500.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-33120-36301	SPECIAL ASSESSMENTS	22,200.00
101-33120-36302	INT./PENALTY	8,500.00
101-33120-36909	OTHER MISC. REVENUE	15,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**45,700.00**
	Total Revenue:	**733,200.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-43120-41100	SUPERVISION SALARY	182,500.00
101-43120-41101	CLERICAL & OPER. SALARY	770,150.00
101-43120-41102	TEMPORARY SALARIES	25,000.00
101-43120-41109	OVERTIME PAY	17,000.00
101-43120-41200	OASI-EMPLOYER CONTR.	76,000.00
101-43120-41300	RETIREMENT AND PENSIONS	57,500.00
101-43120-41400	WORKMEN'S COMP INSURANCE	25,000.00
101-43120-41500	GROUP HEALTH INSURANCE	186,500.00
101-43120-41501	RETIREE HEALTH INSURANCE	10,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**1,349,650.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43120-42104	INSURANCE PREMIUMS	50,000.00
101-43120-42216	OUTSIDE CONTRACT LABOR	165,000.00
101-43120-42220	DRUG/ALCOHOL TESTING	1,700.00
101-43120-42400	RENT-MACHINERY & EQUIP.	25,000.00
101-43120-42501	EQUIP. MAINTENANCE	35,000.00
101-43120-42502	BLDG. MAINTENANCE	15,000.00
101-43120-42519	SIGNAL LIGHT MAINTENANCE	10,000.00
101-43120-42600	OFFICE SUPPLIES	2,550.00
101-43120-42601	CLEANING SUPPLIES	1,500.00
101-43120-42603	MOTOR FUEL AND LUBRICANTS	60,000.00
101-43120-42604	PARTS FOR EQUIPMENT	40,000.00
101-43120-42610	CLOTHING & MATERIAL	7,000.00
101-43120-42612	FOOD	500.00
101-43120-42613	SMALL TOOLS	7,000.00
101-43120-42625	TRAFFIC CONTROL MATERIALS	65,000.00
101-43120-42638	CONSTRUCTION MATERIALS	100,000.00
101-43120-42701	TRAVEL EXP. PERSONNEL	20,000.00
101-43120-42801	NATURAL GAS	8,000.00
101-43120-42802	ELECTRICITY	8,000.00
101-43120-42803	WATER	3,000.00
101-43120-42804	SEWER	1,200.00
101-43120-42805	PHONE-MONTHLY SERVICE	1,440.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**626,890.00**
	Total Expense:	**1,976,540.00**
	Total Department: 3120 - STREET DIVISION:	**-1,243,340.00**

Account Number	Account Name	2025 2025
Department: 3125 - SNOW REMOVAL		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-43125-41102	TEMPORARY SALARIES	3,000.00
101-43125-41109	OVERTIME PAY	55,000.00
101-43125-41200	OASI-EMPLOYER CONTR.	200.00
101-43125-41400	WORKMEN'S COMP INSURANCE	1,200.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**59,400.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43125-42104	INSURANCE PREMIUMS	1,700.00
101-43125-42216	OUTSIDE CONTRACT LABOR	125,000.00
101-43125-42400	RENT-MACHINERY & EQUIP.	10,000.00
101-43125-42501	EQUIP. MAINTENANCE	20,000.00
101-43125-42603	MOTOR FUEL AND LUBRICANTS	87,000.00
101-43125-42604	PARTS FOR EQUIPMENT	45,000.00
101-43125-42619	CHEM., DRUG & LAB. SUP.	60,000.00
101-43125-42639	DEICING SAND	22,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**370,700.00**
	Total Expense:	**430,100.00**
	Total Department: 3125 - SNOW REMOVAL:	**430,100.00**

Account Number	Account Name	2025 2025
Department: 3160 - STREET LIGHTING/FIRE PROTECTION		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43160-42800	UTILITIES	920,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**920,000.00**
	Total Expense:	**920,000.00**
	Total Department: 3160 - STREET LIGHTING/FIRE PROTECTION:	**920,000.00**

Account Number	Account Name	2025 2025
Department: 3254 - 3254		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43254-42104	INSURANCE PREMIUMS	800.00
101-43254-42225	WATER MONITORING	600.00
101-43254-42905	USGS GAGING STATIONS	30,000.00
101-43254-42910	EDUCATION AND OUTREACH	26,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**57,400.00**
	Total Expense:	**57,400.00**
	Total Department: 3254 - 3254:	**57,400.00**

Account Number	Account Name	2025 2025
Department: 3700 - CEMETERY		
Revenue		
RevCategory: 38 - ENTERPRISE OPERATING		
101-33700-38601	SALE OF LOTS	90,000.00
101-33700-38602	GRAVE DIGGING CHARGES	70,000.00
101-33700-38603	ANNUAL & PERPETUAL CARE	2,700.00
101-33700-38604	SALE OF NICHES	12,000.00
101-33700-38607	RECORDING FEES	1,200.00
101-33700-38609	OTHER	5,000.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**180,900.00**
	Total Revenue:	**180,900.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-43700-41100	SUPERVISION SALARY	77,000.00
101-43700-41101	CLERICAL & OPER. SALARY	65,000.00
101-43700-41102	TEMPORARY SALARIES	55,000.00
101-43700-41200	OASI-EMPLOYER CONTR.	15,500.00
101-43700-41300	RETIREMENT AND PENSIONS	8,500.00
101-43700-41400	WORKMEN'S COMP INSURANCE	3,500.00
101-43700-41500	GROUP HEALTH INSURANCE	23,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**247,500.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43700-42104	INSURANCE PREMIUMS	3,800.00
101-43700-42501	EQUIP. MAINTENANCE	3,000.00
101-43700-42502	BLDG. MAINTENANCE	3,500.00
101-43700-42600	OFFICE SUPPLIES	750.00
101-43700-42601	CLEANING SUPPLIES	100.00
101-43700-42603	MOTOR FUEL AND LUBRICANTS	9,000.00
101-43700-42604	PARTS FOR EQUIPMENT	3,500.00
101-43700-42610	CLOTHING & MATERIAL	700.00
101-43700-42613	SMALL TOOLS	750.00
101-43700-42615	AG. & HORT. SUPPLIES	6,500.00
101-43700-42618	POSTAGE	100.00
101-43700-42620	OTHER SUPPLIES	1,000.00
101-43700-42801	NATURAL GAS	2,300.00
101-43700-42802	ELECTRICITY	2,500.00
101-43700-42803	WATER	1,500.00
101-43700-42804	SEWER	350.00
101-43700-42808	PROPANE	4,500.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**43,850.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-43700-43659	WEED TRIMMERS	1,000.00
101-43700-43682	MONUMENT FOUNDATION STRIPS	15,000.00
101-43700-43820	UTILITY VEHICLE	20,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**36,000.00**
	Total Expense:	**327,350.00**
	Total Department: 3700 - CEMETERY:	**-146,450.00**

Account Number	Account Name	2025 2025
Department: 4132 - MOSQUITO CONTROL		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
101-34132-33410	MOSQUITO CONTROL GRANT	9,200.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	**9,200.00**
	Total Revenue:	**9,200.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-44132-41102	TEMPORARY SALARIES	10,000.00
101-44132-41109	OVERTIME PAY	2,000.00
101-44132-41200	OASI-EMPLOYER CONTR.	850.00
101-44132-41400	WORKMEN'S COMP INSURANCE	200.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**13,050.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-44132-42104	INSURANCE PREMIUMS	450.00
101-44132-42637	MOSQUITO CONTROL SUPPLIES	91,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**91,450.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-44132-43636	SPRAYER/EQUIPMENT	10,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**10,000.00**
	Total Expense:	**114,500.00**
	Total Department: 4132 - MOSQUITO CONTROL:	**-105,300.00**

Account Number	Account Name	2025 2025
Department: 4143 - ANIMAL CONTROL/CODE ENFORCEMENT		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-44143-41101	CLERICAL & OPER. SALARY	123,000.00
101-44143-41200	OASI-EMPLOYER CONTR.	9,200.00
101-44143-41300	RETIREMENT AND PENSIONS	8,000.00
101-44143-41400	WORKMEN'S COMP INSURANCE	2,000.00
101-44143-41500	GROUP HEALTH INSURANCE	23,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**165,200.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-44143-42104	INSURANCE PREMIUMS	2,000.00
101-44143-42204	NUISANCE ABATEMENT COSTS	2,000.00
101-44143-42216	OUTSIDE CONTRACT LABOR	50,000.00
101-44143-42501	EQUIP. MAINTENANCE	8,100.00
101-44143-42600	OFFICE SUPPLIES	600.00
101-44143-42603	MOTOR FUEL AND LUBRICANTS	7,100.00
101-44143-42607	EDUCATION & REC SUPPLIES	450.00
101-44143-42610	CLOTHING & MATERIAL	1,100.00
101-44143-42619	CHEM., DRUG & LAB. SUP.	300.00
101-44143-42620	OTHER SUPPLIES	800.00
101-44143-42701	TRAVEL EXP. PERSONNEL	1,000.00
101-44143-42805	PHONE-MONTHLY SERVICE	960.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**74,410.00**
	Total Expense:	**239,610.00**
	Total Department: 4143 - ANIMAL CONTROL/CODE ENFORCEMENT:	**239,610.00**

Account Number	Account Name	2025 2025
Department: 5240 - FORESTRY		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-35240-36909	OTHER MISC. REVENUE	2,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**2,000.00**
	Total Revenue:	**2,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-45240-41100	SUPERVISION SALARY	124,500.00
101-45240-41101	CLERICAL & OPER. SALARY	153,500.00
101-45240-41102	TEMPORARY SALARIES	18,000.00
101-45240-41109	OVERTIME PAY	1,200.00
101-45240-41200	OASI-EMPLOYER CONTR.	22,500.00
101-45240-41300	RETIREMENT AND PENSIONS	17,000.00
101-45240-41400	WORKMEN'S COMP. INSURANCE	25,000.00
101-45240-41500	GROUP HEALTH INSURANCE	45,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**407,200.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-45240-42104	INSURANCE PREMIUMS	8,200.00
101-45240-42216	OUTSIDE CONTRACT LABOR	15,000.00
101-45240-42400	RENT-MACHINERY & EQUIP.	3,000.00
101-45240-42501	EQUIP. MAINTENANCE	20,000.00
101-45240-42504	MAINTENANCE OF OTHER	1,500.00
101-45240-42600	OFFICE SUPPLIES	200.00
101-45240-42603	MOTOR FUEL AND LUBRICANTS	13,000.00
101-45240-42610	CLOTHING & MATERIAL	1,400.00
101-45240-42613	SMALL TOOLS	500.00
101-45240-42615	AG. & HORT. SUPPLIES	1,000.00
101-45240-42627	SAFETY SUPPLIES	2,000.00
101-45240-42638	CONSTRUCTION MATERIALS	100.00
101-45240-42701	TRAVEL EXP. PERSONNEL	800.00
101-45240-42801	NATURAL GAS	200.00
101-45240-42802	ELECTRICITY	750.00
101-45240-42803	WATER	250.00
101-45240-42804	SEWER	250.00
101-45240-42805	PHONE-MONTHLY SERVICE	2,160.00
101-45240-42918	SUBSC. & MEMBERSHIP	800.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**71,110.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-45240-43301	TREES	15,000.00
101-45240-43646	SAW/CHIPPER	2,500.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**17,500.00**
	Total Expense:	**495,810.00**
	Total Department: 5240 - FORESTRY:	**-493,810.00**

Account Number	Account Name	2025 2025
Department: 5500 - LIBRARY		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-35500-34715	LATI SERVICE AGREEMENT	8,020.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**8,020.00**
	Total Revenue:	**8,020.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-45500-41100	SUPERVISION SALARY	168,000.00
101-45500-41101	CLERICAL & OPER. SALARY	303,600.00
101-45500-41102	TEMPORARY SALARIES	70,000.00
101-45500-41200	OASI-EMPLOYER CONTR.	42,000.00
101-45500-41300	RETIREMENT AND PENSIONS	32,000.00
101-45500-41400	WORKMEN'S COMP INSURANCE	1,800.00
101-45500-41500	GROUP HEALTH INSURANCE	117,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**734,400.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-45500-42501	EQUIP. MAINTENANCE	8,500.00
101-45500-42504	MAINTENANCE OF OTHER	2,500.00
101-45500-42511	COMPUTER RENEWAL/MAINTENANCE	46,500.00
101-45500-42600	OFFICE SUPPLIES	17,500.00
101-45500-42601	CLEANING SUPPLIES	7,000.00
101-45500-42603	MOTOR FUEL AND LUBRICANTS	200.00
101-45500-42618	POSTAGE	8,000.00
101-45500-42627	SAFETY SUPPLIES	600.00
101-45500-42630	CIRCULATION SUPPLIES	13,000.00
101-45500-42683	ELECTRONIC SUBSCRIPTION	31,600.00
101-45500-42687	PATRON SUBSCRIPTIONS	10,500.00
101-45500-42688	EBOOKS	45,000.00
101-45500-42701	TRAVEL EXP. PERSONNEL	8,000.00
101-45500-42801	NATURAL GAS	10,000.00
101-45500-42802	ELECTRICITY	27,000.00
101-45500-42803	WATER	2,700.00
101-45500-42804	SEWER	650.00
101-45500-42805	PHONE-MONTHLY SERVICE	3,360.00
101-45500-42813	INTERNET SERVICE PROVIDER	1,000.00
101-45500-42918	SUBSC. & MEMBERSHIP	2,500.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**246,110.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-45500-43400	LIB. BOOKS & OFF. REF.	80,000.00
101-45500-43600	MACHINERY & EQUIPMENT	14,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**94,000.00**
	Total Expense:	**1,074,510.00**
	Total Department: 5500 - LIBRARY:	**-1,066,490.00**

Account Number	Account Name	2025 2025
Department: 6512 - COMMUNITY DEVELOPMENT DIVISION		
Revenue		
RevCategory: 32 - LICENSES & PERMITS		
101-36512-32201	BUILDING PERMITS	300,000.00
101-36512-32202	CONTRACTOR LICENSE FEE	14,000.00
101-36512-32210	MOVING PERMITS	200.00
101-36512-32211	SIGN PERMITS	4,000.00
	Total RevCategory: 32 - LICENSES & PERMITS:	**318,200.00**
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-36512-34103	ZONING & SUBD. FEES	13,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**13,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-36512-36909	OTHER MISC. REVENUE	2,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**2,000.00**
	Total Revenue:	**333,200.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-46512-41100	SUPERVISION SALARY	179,000.00
101-46512-41101	CLERICAL & OPER. SALARY	176,500.00
101-46512-41200	OASI-EMPLOYER CONTR.	26,000.00
101-46512-41300	RETIREMENT AND PENSIONS	21,500.00
101-46512-41400	WORKMEN'S COMP INSURANCE	1,500.00
101-46512-41500	GROUP HEALTH INSURANCE	58,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**462,500.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
101-46512-42104	INSURANCE PREMIUMS	2,950.00
101-46512-42203	CONSULTANT SERVICES	40,000.00
101-46512-42219	BANKING SERVICES	1,000.00
101-46512-42511	COMPUTER RENEWAL/MAINTENANCE	38,000.00
101-46512-42600	OFFICE SUPPLIES	2,800.00
101-46512-42603	MOTOR FUEL AND LUBRICANTS	3,100.00
101-46512-42618	POSTAGE	1,200.00
101-46512-42635	RESOURCE MATERIALS	2,050.00
101-46512-42701	TRAVEL EXP. PERSONNEL	3,000.00
101-46512-42703	PROFESSIONAL WORKSHOPS	3,000.00
101-46512-42805	PHONE-MONTHLY SERVICE	2,400.00
101-46512-42915	PLANNING COMMISSION EXPENSES	1,500.00
101-46512-42918	SUBSC. & MEMBERSHIP	1,600.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**102,600.00**
	Total Expense:	**565,100.00**
	Total Department: 6512 - COMMUNITY DEVELOPMENT DIVISION:	**-231,900.00**

Account Number	Account Name	2025 2025
Department: 9300 - OPERATING TRANSFER		
Expense		
ExpCategory: 49 - OTHER FINANCING USES		
101-49300-49311	TRANS OUT-PARK & REC	1,837,000.00
101-49300-49312	TRANS OUT-AIRPORT	793,750.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	**2,630,750.00**
	Total Expense:	**2,630,750.00**
	Total Department: 9300 - OPERATING TRANSFER:	**2,630,750.00**
	Total Fund: 101 - GENERAL FUND:	**-2,316,870.00**

Account Number	Account Name	2025 2025
Fund: 201 - PARK & RECREATION FUND		
Department: 5121 - SUPERVISION		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35121-36100	INTEREST EARNED	108,000.00
201-35121-36211	THUNDER ROAD LEASE INCOME	12,000.00
201-35121-36903	CONVENIENCE FEES	15,000.00
201-35121-36909	OTHER MISC. REVENUE	500.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**135,500.00**
RevCategory: 39 - OTHER FINANCING SOURCES		
201-35121-39112	TRANS IN-GENERAL FUND	1,837,000.00
201-35121-39113	TRANS IN-BBB SALES TAX	600,000.00
	Total RevCategory: 39 - OTHER FINANCING SOURCES:	**2,437,000.00**
	Total Revenue:	**2,572,500.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45121-41100	SUPERVISION SALARY	125,600.00
201-45121-41101	CLERICAL & OPER. SALARY	59,000.00
201-45121-41102	TEMPORARY SALARIES	16,000.00
201-45121-41200	OASI-EMPLOYER CONTR.	14,780.00
201-45121-41300	RETIREMENT AND PENSIONS	11,100.00
201-45121-41400	WORKMEN'S COMP INSURANCE	500.00
201-45121-41500	GROUP HEALTH INSURANCE	28,850.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**255,830.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45121-42104	INSURANCE PREMIUMS	2,100.00
201-45121-42217	ADVERTISING	500.00
201-45121-42219	BANKING SERVICES	25,000.00
201-45121-42504	MAINTENANCE OF OTHER	700.00
201-45121-42511	COMPUTER RENEWAL/MAINTENANCE	18,000.00
201-45121-42600	OFFICE SUPPLIES	2,150.00
201-45121-42618	POSTAGE	800.00
201-45121-42701	TRAVEL EXP. PERSONNEL	800.00
201-45121-42805	PHONE-MONTHLY SERVICE	1,300.00
201-45121-42918	SUBSC. & MEMBERSHIP	500.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**51,850.00**
	Total Expense:	**307,680.00**
	Total Department: 5121 - SUPERVISION:	**2,264,820.00**

Account Number	Account Name	2025 2025
Department: 5123 - RECREATION PROGRAMS		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35123-34703	SENIOR GAMES	1,900.00
201-35123-34705	FACILITY USE CHARGES	15,000.00
201-35123-34730	FEES-BASKETBALL-YOUTH	22,000.00
201-35123-34731	FEES-ASSORTED YOUTH PROGRAMS	5,000.00
201-35123-34732	FEES-BASEBALL	20,000.00
201-35123-34733	FEES-BASKETBALL-ADULT	10,000.00
201-35123-34735	SENIOR PROGRAMS	2,000.00
201-35123-34736	FEES-YOUTH TRACK	1,000.00
201-35123-34737	FEES-GIRLS SOFTBALL	7,500.00
201-35123-34739	FEES-GYMNASTICS	7,000.00
201-35123-34740	FEES-POTTERY	2,500.00
201-35123-34741	FEES-TENNIS LEAGUE	1,400.00
201-35123-34742	FEES-ASSORTED DAY PROGRAMS	1,100.00
201-35123-34744	FEES-TENNIS LESSONS	5,500.00
201-35123-34745	FEES-VOLLEYBALL	10,000.00
201-35123-34746	FEES-YOUTH FOOTBALL	23,000.00
201-35123-34747	FEES-ARCHERY	2,500.00
201-35123-34750	BIRTHDAY PARTIES	19,000.00
201-35123-34751	FEES-ART PROGRAMS	2,000.00
201-35123-34752	ASSORTED LEAGUES	9,500.00
201-35123-34754	FEES - BAND	400.00
201-35123-34755	SKATE BOARD LESSONS	500.00
201-35123-34758	YOUTH VOLLEYBALL	8,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**176,800.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35123-36700	DONATIONS	14,000.00
201-35123-36909	OTHER MISC. REVENUE	1,250.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**15,250.00**
	Total Revenue:	**192,050.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45123-41100	SUPERVISION SALARY	229,750.00
201-45123-41102	TEMPORARY SALARIES	83,500.00
201-45123-41200	OASI-EMPLOYER CONTR.	21,000.00
201-45123-41300	RETIREMENT AND PENSIONS	13,800.00
201-45123-41400	WORKMEN'S COMP INSURANCE	2,700.00
201-45123-41500	GROUP HEALTH INSURANCE	38,300.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**389,050.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45123-42104	INSURANCE PREMIUMS	3,500.00
201-45123-42217	ADVERTISING	12,500.00
201-45123-42501	EQUIP. MAINTENANCE	4,000.00
201-45123-42504	MAINTENANCE OF OTHER	1,200.00
201-45123-42600	OFFICE SUPPLIES	1,000.00
201-45123-42601	CLEANING SUPPLIES	15,000.00
201-45123-42607	EDUCATION & REC. SUPPLIES	26,000.00
201-45123-42608	JR. B.B. & REC. SUPPLIES	11,000.00
201-45123-42613	SMALL TOOLS	500.00
201-45123-42638	CONSTRUCTION MATERIALS	1,500.00
201-45123-42701	TRAVEL EXP. PERSONNEL	2,000.00
201-45123-42801	NATURAL GAS	15,000.00
201-45123-42802	ELECTRICITY	12,500.00
201-45123-42803	WATER	2,500.00

Account Number	Account Name	2025 2025
201-45123-42804	SEWER	1,500.00
201-45123-42805	PHONE-MONTHLY SERVICE	1,980.00
201-45123-42918	SUBSC. & MEMBERSHIP	1,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**112,680.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45123-43201	IMPROVEMENTS TO BUILDINGS	5,500.00
201-45123-43500	FURN., FIXT. & FURNISHINGS	1,000.00
201-45123-43656	BASEBALL/SOFTBALL EQUIPMENT	2,500.00
201-45123-43691	RECREATION EQUIPMENT	5,000.00
201-45123-43697	HOCKEY EQUIPMENT	1,500.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**15,500.00**
	Total Expense:	**517,230.00**
	Total Department: 5123 - RECREATION PROGRAMS:	**-325,180.00**

Account Number	Account Name	2025 2025
Department: 5125 - GOLF COURSE		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35125-34701	MEMBERSHIP FEES	560,000.00
201-35125-34704	CONCESSIONS	215,000.00
201-35125-34707	CART STORAGE	27,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**802,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35125-36209	GOLF CART RENTALS	225,000.00
201-35125-36909	OTHER MISC. REVENUE	20,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**245,000.00**
	Total Revenue:	**1,047,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45125-41100	SUPERVISION SALARY	180,000.00
201-45125-41101	CLERICAL & OPER. SALARY	102,000.00
201-45125-41102	TEMPORARY SALARIES	180,000.00
201-45125-41109	OVERTIME PAY	7,500.00
201-45125-41200	OASI-EMPLOYER CONTR.	37,500.00
201-45125-41300	RETIREMENT AND PENSIONS	18,000.00
201-45125-41400	WORKMEN'S COMP INSURANCE	8,000.00
201-45125-41500	GROUP HEALTH INSURANCE	44,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**577,500.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45125-42104	INSURANCE PREMIUMS	15,000.00
201-45125-42203	CONSULTANT SERVICES	1,000.00
201-45125-42217	ADVERTISING	1,500.00
201-45125-42219	BANKING SERVICES	1,000.00
201-45125-42400	RENT-MACHINERY & EQUIP.	96,000.00
201-45125-42501	EQUIP. MAINTENANCE	35,000.00
201-45125-42504	MAINTENANCE OF OTHER	1,500.00
201-45125-42511	COMPUTER RENEWAL/MAINTENANCE	9,600.00
201-45125-42514	REPAIR TO CLUBHOUSE	5,000.00
201-45125-42515	REPAIR-MAINTENANCE SHOP	500.00
201-45125-42516	REPAIR-CART STORAGE BLDG	500.00
201-45125-42521	REPAIR-IRRIGATION EQUIPMENT	20,000.00
201-45125-42600	OFFICE SUPPLIES	1,800.00
201-45125-42603	MOTOR FUEL AND LUBRICANTS	36,000.00
201-45125-42613	SMALL TOOLS	3,000.00
201-45125-42615	AG. & HORT. SUPPLIES	50,000.00
201-45125-42617	CLEANING SERVICE	5,000.00
201-45125-42619	CHEM., DRUG & LAB. SUP.	50,000.00
201-45125-42622	GOLF SUPPLIES	10,000.00
201-45125-42627	SAFETY SUPPLIES	600.00
201-45125-42631	MERCHANDISE FOR RESALE	117,000.00
201-45125-42638	CONSTRUCTION MATERIALS	1,500.00
201-45125-42701	TRAVEL EXP. PERSONNEL	4,000.00
201-45125-42801	NATURAL GAS	2,700.00
201-45125-42802	ELECTRICITY	20,500.00
201-45125-42803	WATER	1,100.00
201-45125-42804	SEWER	1,500.00
201-45125-42805	PHONE-MONTHLY SERVICE	960.00
201-45125-42918	SUBSC. & MEMBERSHIP	5,800.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**498,060.00**

Account Number	Account Name	2025 2025
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45125-43600	MACHINERY & EQUIPMENT	6,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**6,000.00**
	Total Expense:	**1,081,560.00**
	Total Department: 5125 - GOLF COURSE:	**-34,560.00**

Account Number	Account Name	2025 2025
Department: 5126 - FAMILY AQUATIC CENTER		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35126-34702	FEES-ADMISSION & PROGRAMS	195,000.00
201-35126-34704	CONCESSIONS	70,000.00
201-35126-34713	AQUATIC FEES/SWIM CLASS	27,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**292,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35126-36208	RENTALS - POOL	3,000.00
201-35126-36909	OTHER MISC. REVENUE	1,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**4,000.00**
	Total Revenue:	**296,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45126-41102	TEMPORARY SALARIES	213,500.00
201-45126-41109	OVERTIME PAY	5,800.00
201-45126-41200	OASI-EMPLOYER CONTR.	16,500.00
201-45126-41400	WORKMEN'S COMP INSURANCE	4,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**239,800.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45126-42104	INSURANCE PREMIUMS	15,800.00
201-45126-42501	EQUIP. MAINTENANCE	6,000.00
201-45126-42502	BLDG. MAINTENANCE	6,500.00
201-45126-42504	MAINTENANCE OF OTHER	2,000.00
201-45126-42600	OFFICE SUPPLIES	1,250.00
201-45126-42619	CHEM., DRUG & LAB. SUP.	29,000.00
201-45126-42627	SAFETY SUPPLIES	8,000.00
201-45126-42631	MERCHANDISE FOR RESALE	32,000.00
201-45126-42801	NATURAL GAS	24,000.00
201-45126-42802	ELECTRICITY	18,500.00
201-45126-42803	WATER	26,000.00
201-45126-42804	SEWER	600.00
201-45126-42805	PHONE-MONTHLY SERVICE	60.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**169,710.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45126-43600	MACHINERY & EQUIPMENT	2,500.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**2,500.00**
	Total Expense:	**412,010.00**
	Total Department: 5126 - FAMILY AQUATIC CENTER:	**-116,010.00**

Account Number	Account Name	2025 2025
Department: 5134 - ZOO		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35134-34700	USER FEES - ADMISSIONS	345,000.00
201-35134-34701	MEMBERSHIP FEES	89,000.00
201-35134-34702	FEES-ADMISSION & PROGRAM	38,000.00
201-35134-34704	CONCESSIONS	35,000.00
201-35134-34718	GIFT SHOP SALES	87,000.00
201-35134-34719	COIN OPERATED MACHINES	15,500.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**609,500.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35134-36206	RENTALS - CUSTOMER CONV.	1,200.00
201-35134-36700	DONATIONS	35,000.00
201-35134-36909	OTHER MISC. REVENUE	1,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**37,200.00**
RevCategory: 39 - OTHER FINANCING SOURCES		
201-35134-39101	SALE OF GEN. FIXED ASSETS	5,000.00
	Total RevCategory: 39 - OTHER FINANCING SOURCES:	**5,000.00**
	Total Revenue:	**651,700.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45134-41100	SUPERVISION SALARY	230,000.00
201-45134-41101	CLERICAL & OPER. SALARY	536,500.00
201-45134-41102	TEMPORARY SALARIES	200,000.00
201-45134-41109	OVERTIME PAY	14,000.00
201-45134-41200	OASI-EMPLOYER CONTR.	75,000.00
201-45134-41300	RETIREMENT AND PENSIONS	51,500.00
201-45134-41400	WORKMEN'S COMP INSURANCE	18,000.00
201-45134-41500	GROUP HEALTH INSURANCE	126,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**1,251,000.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45134-42104	INSURANCE PREMIUMS	25,500.00
201-45134-42205	MEDICAL SERVICES	500.00
201-45134-42217	ADVERTISING	6,500.00
201-45134-42501	EQUIP. MAINTENANCE	28,000.00
201-45134-42502	BLDG. MAINTENANCE	11,000.00
201-45134-42504	MAINTENANCE OF OTHER	8,000.00
201-45134-42506	REPAIRS TO VEHICLES	3,000.00
201-45134-42600	OFFICE SUPPLIES	4,000.00
201-45134-42601	CLEANING SUPPLIES	6,500.00
201-45134-42603	MOTOR FUEL AND LUBRICANTS	4,500.00
201-45134-42607	EDUCATION & REC. SUPPLIES	2,500.00
201-45134-42610	CLOTHING & MATERIAL	900.00
201-45134-42613	SMALL TOOLS	400.00
201-45134-42614	LIVESTOCK AND POULTRY	110,000.00
201-45134-42615	AG. & HORT. SUPPLIES	7,500.00
201-45134-42619	CHEM., DRUG & LAB. SUP.	20,000.00
201-45134-42627	SAFETY SUPPLIES	750.00
201-45134-42631	MERCHANDISE AVAIL FOR RESALE	55,000.00
201-45134-42700	TRANSPORTATION	2,000.00
201-45134-42701	TRAVEL EXP. PERSONNEL	2,500.00
201-45134-42801	NATURAL GAS	7,000.00
201-45134-42802	ELECTRICITY	39,000.00
201-45134-42803	WATER	22,000.00
201-45134-42804	SEWER	2,500.00

Account Number	Account Name	2025 2025
201-45134-42918	SUBSC. & MEMBERSHIP	10,500.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**380,050.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45134-43201	IMPROVEMENTS TO BUILDINGS	2,000.00
201-45134-43300	ZOO ANIMALS	2,500.00
201-45134-43600	EQUIPMENT	2,500.00
201-45134-43603	SNOW REMOVAL EQUIPMENT	1,500.00
201-45134-43607	ELECTRONIC & COMM. EQUIPMENT	1,200.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**9,700.00**
	Total Expense:	**1,640,750.00**
	Total Department: 5134 - ZOO:	**-989,050.00**

Account Number	Account Name	2025 2025
Department: 5135 - ICE ARENA		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35135-34702	FEES-ADMISSION & PROGRAMS	25,000.00
201-35135-34704	CONCESSIONS	100,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**125,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35135-36202	RENTALS -EQUIPMENT	2,500.00
201-35135-36204	RENTALS - ICE	219,000.00
201-35135-36213	JR. TEAM RENTAL	57,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**278,500.00**
	Total Revenue:	**403,500.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45135-41100	SUPERVISION SALARY	127,000.00
201-45135-41101	CLERICAL & OPERATOR SALARIES	52,000.00
201-45135-41102	TEMPORARY SALARIES	75,000.00
201-45135-41109	OVERTIME PAY	5,000.00
201-45135-41200	OASI-EMPLOYER CONTR.	19,200.00
201-45135-41300	RETIREMENT AND PENSIONS	14,000.00
201-45135-41400	WORKMEN'S COMP INSURANCE	2,000.00
201-45135-41500	GROUP HEALTH INSURANCE	36,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**330,700.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45135-42104	INSURANCE PREMIUMS	58,000.00
201-45135-42203	CONSULTANT SERVICES	5,000.00
201-45135-42217	ADVERTISING	5,000.00
201-45135-42219	BANKING SERVICES	3,500.00
201-45135-42501	EQUIP. MAINTENANCE	7,500.00
201-45135-42502	BLDG. MAINTENANCE	15,000.00
201-45135-42504	MAINTENANCE OF OTHER	7,500.00
201-45135-42600	OFFICE SUPPLIES	1,000.00
201-45135-42601	CLEANING SUPPLIES	9,000.00
201-45135-42603	MOTOR FUELS & LUBRICANTS	1,750.00
201-45135-42610	CLOTHING & MATERIAL	700.00
201-45135-42631	MERCHANDISE FOR RESALE	50,000.00
201-45135-42701	TRAVEL EXP. PERSONNEL	500.00
201-45135-42702	SUBSC. & MEMBERSHIP	6,000.00
201-45135-42801	NATURAL GAS	55,000.00
201-45135-42802	ELECTRICITY	120,000.00
201-45135-42803	WATER	15,000.00
201-45135-42804	SEWER	4,800.00
201-45135-42805	PHONE-MONTHLY SERVICE	1,200.00
201-45135-42808	PROPANE	750.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**367,200.00**
	Total Expense:	**697,900.00**
	Total Department: 5135 - ICE ARENA:	**-294,400.00**

Account Number	Account Name	2025 2025
Department: 5142 - PARKS SYSTEM		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35142-36200	RENTALS-BUILDINGS	6,350.00
201-35142-36201	RENTALS-LIGHTS	6,000.00
201-35142-36202	RENTALS-EQUIPMENT	1,000.00
201-35142-36203	RENTALS - CAMPGROUND	135,000.00
201-35142-36205	GARDEN SITE RENTAL	6,500.00
201-35142-36207	DERBY DOWNS RENTAL	2,500.00
201-35142-36700	DONATIONS	1,000.00
201-35142-36713	DONATIONS-PARK DEV	1,500.00
201-35142-36909	OTHER MISC. REVENUE	2,500.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**162,350.00**
	Total Revenue:	**162,350.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45142-41100	SUPERVISION SALARY	229,700.00
201-45142-41101	CLERICAL & OPER. SALARY	273,000.00
201-45142-41102	TEMPORARY SALARIES	140,000.00
201-45142-41109	OVERTIME PAY	6,500.00
201-45142-41200	OASI-EMPLOYER CONTR.	47,500.00
201-45142-41300	RETIREMENT AND PENSIONS	30,500.00
201-45142-41400	WORKMEN'S COMP INSURANCE	7,000.00
201-45142-41500	GROUP HEALTH INSURANCE	94,800.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**829,000.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45142-42104	INSURANCE PREMIUMS	20,000.00
201-45142-42216	OUTSIDE CONTRACT LABOR	20,000.00
201-45142-42219	BANKING SERVICES	6,500.00
201-45142-42400	RENT-MACHINERY & EQUIP.	2,500.00
201-45142-42402	HYDRANT RENTAL	1,700.00
201-45142-42501	EQUIP. MAINTENANCE	33,000.00
201-45142-42502	BLDG. MAINTENANCE	7,000.00
201-45142-42504	MAINTENANCE OF OTHER	22,500.00
201-45142-42505	TRAIL/SIDEWALK MAINTENANCE	13,000.00
201-45142-42506	REPAIRS TO VEHICLES	9,500.00
201-45142-42507	REPAIRS TO SHOP	1,300.00
201-45142-42508	REPAIRS TO PARK SHELTERS	2,300.00
201-45142-42510	REPAIRS-COMFORT STATIONS	1,500.00
201-45142-42511	COMPUTER RENEWAL/MAINTENANCE	3,200.00
201-45142-42517	REPAIR TO BALLFIELDS	6,500.00
201-45142-42518	REPAIR TO COURTS	3,000.00
201-45142-42521	REPAIR-IRRIGATION EQUIPMENT	9,750.00
201-45142-42522	REPAIRS TO DERBY DOWNS	1,000.00
201-45142-42526	REPAIRS TO PLAYGROUND	4,300.00
201-45142-42530	MAINTENANCE - SHOOTING RANGE	6,000.00
201-45142-42600	OFFICE SUPPLIES	1,300.00
201-45142-42601	CLEANING SUPPLIES	600.00
201-45142-42603	MOTOR FUEL AND LUBRICANTS	40,500.00
201-45142-42610	CLOTHING & MATERIAL	2,800.00
201-45142-42613	SMALL TOOLS	3,100.00
201-45142-42615	AG. & HORT. SUPPLIES	40,800.00
201-45142-42617	CLEANING SERVICE	13,500.00
201-45142-42619	CHEM., DRUG & LAB. SUP.	3,500.00
201-45142-42627	SAFETY SUPPLIES	11,900.00
201-45142-42628	ELECTRICAL SUPPLIES	2,300.00
201-45142-42638	CONSTRUCTION MATERIALS	4,250.00

Account Number	Account Name	2025 2025
201-45142-42701	TRAVEL EXP. PERSONNEL	1,000.00
201-45142-42801	NATURAL GAS	2,300.00
201-45142-42802	ELECTRICITY	42,500.00
201-45142-42803	WATER	80,000.00
201-45142-42804	SEWER	8,200.00
201-45142-42805	PHONE-MONTHLY SERVICE	3,360.00
201-45142-42807	UTILITIES - DERBY DOWNS	5,500.00
201-45142-42918	SUBSC. & MEMBERSHIP	1,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**442,960.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45142-43501	PICNIC TABLES	15,000.00
201-45142-43600	MACHINERY & EQUIPMENT	5,000.00
201-45142-43636	SPRAYER/EQUIPMENT	7,750.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**27,750.00**
	Total Expense:	**1,299,710.00**
	Total Department: 5142 - PARKS SYSTEM:	**-1,137,360.00**
	Total Fund: 201 - PARK & RECREATION FUND:	**-631,740.00**

Account Number	Account Name	2025 2025
Fund: 203 - BBB SALES TAX		
Department: 9000 - OPERATING TRANSFERS		
Revenue		
RevCategory: 31 - TAXES		
203-39000-31301	BED, BOARD AND BOOZE TAX	1,250,000.00
	Total RevCategory: 31 - TAXES:	**1,250,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
203-39000-36100	INTEREST EARNED	20,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**20,000.00**
	Total Revenue:	**1,270,000.00**
	Total Department: 9000 - OPERATING TRANSFERS:	**1,270,000.00**

Account Number	Account Name	2025 2025
Department: 9010 - EVENT CENTER		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
203-49010-42501	EQUIP. MAINTENANCE	100,000.00
203-49010-42801	GAS	32,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**132,000.00**
	Total Expense:	**132,000.00**
	Total Department: 9010 - EVENT CENTER:	**132,000.00**

Account Number	Account Name	2025 2025
Department: 9110 - TIF #10 FUND		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
203-49110-42802	ELECTRIC	62,000.00
203-49110-42803	WATER	7,000.00
203-49110-42804	SEWER	6,500.00
203-49110-42805	PHONE-MONTHLY SERVICE	22,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**97,500.00**
	Total Expense:	**97,500.00**
	Total Department: 9110 - TIF #10 FUND:	**97,500.00**

Account Number	Account Name	2025 2025
Department: 9111 - TIF #11 FUND		
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
203-49111-45608	CVB, INC.	350,000.00
203-49111-45631	4TH OF JULY	40,000.00
203-49111-45644	CHAMBER OF COMMERCE	90,000.00
203-49111-45651	FLOWER PROJECT	7,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**487,000.00**
	Total Expense:	**487,000.00**
	Total Department: 9111 - TIF #11 FUND:	**487,000.00**

Account Number	Account Name	2025 2025
Department: 9113 - TIF #13 FUND		
Expense		
ExpCategory: 49 - OTHER FINANCING USES		
203-49113-49311	TRANS OUT-PARK & REC.	600,000.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	**600,000.00**
	Total Expense:	**600,000.00**
	Total Department: 9113 - TIF #13 FUND:	**600,000.00**
	Total Fund: 203 - BBB SALES TAX:	**-46,500.00**

Account Number	Account Name	2025 2025
Fund: 204 - PRAIRIE LAKES WELLNESS CENTER FUND		
Department: 5122 - PRAIRIE LAKES WELLNESS CENTER		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
204-35122-34701	MEMBERSHIP FEES	1,303,000.00
204-35122-34702	FEES-ADMISSION & PROGRAM	166,000.00
204-35122-34713	AQUATIC FEES/SWIM CLASS	116,200.00
204-35122-34714	ENROLLMENT FEE FOR BLDG.	15,500.00
204-35122-34717	MERCHANDISE REVENUE	7,800.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**1,608,500.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
204-35122-36100	INTEREST EARNED	6,000.00
204-35122-36200	RENTALS-BUILDINGS	73,000.00
204-35122-36702	SPONSORSHIPS	21,500.00
204-35122-36909	OTHER MISC. REVENUE	9,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**109,500.00**
	Total Revenue:	**1,718,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
204-45122-41100	SUPERVISION SALARY	261,000.00
204-45122-41101	CLERICAL & OPER. SALARY	101,500.00
204-45122-41102	TEMPORARY SALARIES	516,000.00
204-45122-41200	OASI-EMPLOYER CONTR.	63,900.00
204-45122-41300	RETIREMENT AND PENSIONS	21,800.00
204-45122-41400	WORKMEN'S COMP INSURANCE	10,000.00
204-45122-41500	GROUP HEALTH INSURANCE	65,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**1,039,700.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
204-45122-42104	INSURANCE PREMIUMS	63,600.00
204-45122-42203	CONSULTANT SERVICES	2,000.00
204-45122-42217	ADVERTISING	16,000.00
204-45122-42219	BANKING SERVICES	19,250.00
204-45122-42501	EQUIP. MAINTENANCE	35,000.00
204-45122-42502	BLDG. MAINTENANCE	64,000.00
204-45122-42511	COMPUTER RENEWAL/MAINTENANCE	18,000.00
204-45122-42600	OFFICE SUPPLIES	6,100.00
204-45122-42601	CLEANING SUPPLIES	36,000.00
204-45122-42607	EDUCATION & REC. SUPPLIES	51,000.00
204-45122-42618	POSTAGE	2,100.00
204-45122-42619	CHEM., DRUG & LAB. SUP.	38,000.00
204-45122-42620	OTHER SUPPLIES	1,500.00
204-45122-42631	MERCHANDISE AVAIL FOR RESALE	1,200.00
204-45122-42701	TRAVEL EXP. PERSONNEL	1,000.00
204-45122-42801	GAS	52,000.00
204-45122-42802	ELECTRIC	155,000.00
204-45122-42803	WATER	13,000.00
204-45122-42804	SEWER	9,000.00
204-45122-42805	PHONE - MONTHLY SERVICE	12,000.00
204-45122-42918	SUBSC. & MEMBERSHIP	12,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**607,750.00**

Account Number	Account Name	2025 2025
ExpCategory: 43 - CAPITAL EXPENDITURES		
204-45122-43201	IMPROVEMENTS TO BUILDINGS	20,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**20,000.00**
	Total Expense:	**1,667,450.00**
	Total Department: 5122 - PRAIRIE LAKES WELLNESS CENTER:	**50,550.00**
	Total Fund: 204 - PRAIRIE LAKES WELLNESS CENTER FUND:	**50,550.00**

Account Number	Account Name	2025 2025
Fund: 205 - CASUALTY RESERVE FUND		
Department: 9500 - REDEMPTION FUND		
Expense		
ExpCategory: 49 - OTHER FINANCING USES		
205-49500-49318	TRANSFER OUT TO GENERAL FUND	34,120.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	**34,120.00**
	Total Expense:	**34,120.00**
	Total Department: 9500 - REDEMPTION FUND:	**34,120.00**
	Total Fund: 205 - CASUALTY RESERVE FUND:	**34,120.00**

Account Number	Account Name	2025 2025
Fund: 212 - CAPITAL IMPROVEMENT FUND		
Department: 2085 - PUBLIC SAFETY EQUIPMENT/VEHICLES		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-42085-43800	VEHICLES	517,000.00
212-42085-43805	AMBULANCE	345,500.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**862,500.00**
	Total Expense:	**862,500.00**
	Total Department: 2085 - PUBLIC SAFETY EQUIPMENT/VEHICLES:	**862,500.00**

Account Number	Account Name	2025 2025
Department: 3015 - PUBLIC WORKS EQUIPMENT/VEHICLES		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-43015-43600	MACHINERY & EQUIPMENT	323,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**323,000.00**
	Total Expense:	**323,000.00**
	Total Department: 3015 - PUBLIC WORKS EQUIPMENT/VEHICLES:	**323,000.00**

Account Number	Account Name	2025 2025
Department: 3180 - STREET SYSTEM IMPROVEMENT		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
212-43180-42509	SEAL COATING/CRACK SEALING	500,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**500,000.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-43180-43662	ANNUAL BRIDGE INSPECTIONS	10,000.00
212-43180-43700	STREET IMPROVEMENTS	2,000,000.00
212-43180-43919	NEIGHBORHOOD STREET IMPROVEMEN	750,000.00
212-43180-43922	BRIDGE RECONSTRUCTION PROJECTS	350,000.00
212-43180-43964	SIDEWALK, CURB & GUTTER	250,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**3,360,000.00**
	Total Expense:	**3,860,000.00**
	Total Department: 3180 - STREET SYSTEM IMPROVEMENT:	**3,860,000.00**

Account Number	Account Name	2025 2025
Department: 5110 - PARK & REC. EQUIPMENT/VEHICLES		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-45110-43600	MACHINERY & EQUIPMENT	299,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**299,000.00**
	Total Expense:	**299,000.00**
	Total Department: 5110 - PARK & REC. EQUIPMENT/VEHICLES:	**299,000.00**

Account Number	Account Name	2025 2025
Department: 5182 - RECREATIONAL FACILITY IMPROVEMENTS		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-45182-43705	WALKWAY/ROADWAY	25,000.00
212-45182-43930	CEMETERY IMPROVEMENTS	150,000.00
212-45182-43947	CAMPGROUND IMPROVEMENTS	150,000.00
212-45182-43948	PARK & PLAYGROUND IMPROVEMENTS	1,035,000.00
212-45182-43962	BIKE TRAIL IMPROVEMENTS	895,000.00
212-45182-43991	GOLF COURSE PROJECTS	25,000.00
212-45182-43992	AQUATIC CENTER IMPROVEMENTS	127,000.00
212-45182-43993	ZOO IMPROVEMENTS	190,000.00
212-45182-43999	COMMUNITY REC CTR IMPROVEMENTS	193,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**2,790,000.00**
	Total Expense:	**2,790,000.00**
	Total Department: 5182 - RECREATIONAL FACILITY IMPROVEMENTS:	**2,790,000.00**

Account Number	Account Name	2025 2025
Department: 6583 - INDUSTR PARK & OTHER INFRASTRUCTURE		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-46583-43970	GIS PROJECT	57,400.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**57,400.00**
	Total Expense:	**57,400.00**
	Total Department: 6583 - INDUSTR PARK & OTHER INFRASTRUCTURE:	**57,400.00**

Account Number	Account Name	2025 2025
Department: 7000 - DEBT SERVICE PAYMENTS		
Expense		
ExpCategory: 44 - DEBT SERVICES		
212-47000-44100	PRINCIPAL	3,342,500.00
212-47000-44101	INTEREST	2,099,000.00
212-47000-44103	FISCAL AGENT CHARGES	4,530.00
	Total ExpCategory: 44 - DEBT SERVICES:	**5,446,030.00**
	Total Expense:	**5,446,030.00**
	Total Department: 7000 - DEBT SERVICE PAYMENTS:	**5,446,030.00**

Account Number	Account Name	2025 2025
Department: 9000 - OPERATING TRANSFERS		
Revenue		
RevCategory: 31 - TAXES		
212-39000-31300	SALES AND USE TAX	10,771,000.00
	Total RevCategory: 31 - TAXES:	**10,771,000.00**
RevCategory: 33 - INTERGOVERNMENTAL		
212-39000-33406	STATE STP FUNDS	850,000.00
212-39000-33413	SD DOT GRANT	416,000.00
212-39000-33499	OTHER STATE GRANTS	410,000.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	**1,676,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
212-39000-36100	INTEREST EARNED	450,000.00
212-39000-36700	DONATIONS	829,710.00
212-39000-36909	MISCELLANEOUS REVENUE	108,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**1,387,710.00**
	Total Revenue:	**13,834,710.00**
Expense		
ExpCategory: 49 - OTHER FINANCING USES		
212-49000-49300	TRANSFER OUT - TO AIRPORT	945,280.00
212-49000-49301	TRANSFER OUT-TIF #11	75,000.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	**1,020,280.00**
	Total Expense:	**1,020,280.00**
	Total Department: 9000 - OPERATING TRANSFERS:	**12,814,430.00**
	Total Fund: 212 - CAPITAL IMPROVEMENT FUND:	**-823,500.00**

Account Number	Account Name	2025 2025
Fund: 214 - 911 FUND		
Department: 2151 - E-911		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
214-32151-34208	E-911 TELEPHONE SURCHARGE	777,000.00
214-32151-34209	COUNTY E-911 SURCHARGES	634,000.00
	Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:	**1,411,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
214-32151-36100	INTEREST EARNED	20,000.00
214-32151-36703	COUNTY CONTRIBUTIONS	62,500.00
214-32151-36909	OTHER MISC. REVENUE	1,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**83,500.00**
	Total Revenue:	**1,494,500.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
214-42151-41100	SUPERVISION SALARY	159,500.00
214-42151-41101	CLERICAL & OPER. SALARY	758,000.00
214-42151-41109	OVERTIME PAY	40,000.00
214-42151-41200	OASI-EMPLOYER CONTR.	70,000.00
214-42151-41300	RETIREMENT AND PENSIONS	59,500.00
214-42151-41400	WORKMEN'S COMP INSURANCE	1,700.00
214-42151-41500	GROUP HEALTH INSURANCE	159,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**1,248,200.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
214-42151-42104	INSURANCE PREMIUMS	6,000.00
214-42151-42203	CONSULTANT SERVICES	28,000.00
214-42151-42501	EQUIP. MAINTENANCE	28,000.00
214-42151-42511	COMPUTER RENEWAL/MAINTENANCE	88,000.00
214-42151-42600	OFFICE SUPPLIES	1,000.00
214-42151-42607	EDUCATION & REC. SUPPLIES	1,000.00
214-42151-42610	CLOTHING AND MATERIALS	1,050.00
214-42151-42612	FOOD	1,000.00
214-42151-42701	TRAVEL EXP. PERSONNEL	7,000.00
214-42151-42805	PHONE-MONTHLY SERVICE	15,000.00
214-42151-42918	SUBSC. & MEMBERSHIP	600.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**176,650.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
214-42151-43500	FURNITURE, FIXTURES & FURNISHI	9,000.00
214-42151-43602	COMPUTER EQUIPMENT/SOFTWARE	38,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**47,000.00**
	Total Expense:	**1,471,850.00**
	Total Department: 2151 - E-911:	**22,650.00**
	Total Fund: 214 - 911 FUND:	**22,650.00**

Account Number	Account Name	2025 2025
Fund: 226 - LIBRARY FINES FUND		
Department: 5506 - LIBRARY FINES FUND		
Revenue		
RevCategory: 35 - FINES, FORFEITURES AND FEES		
226-35506-35402	LIBRARY FINES	8,000.00
	Total RevCategory: 35 - FINES, FORFEITURES AND FEES:	**8,000.00**
RevCategory: 36 - MISCELLANEOUS REVENUE		
226-35506-36100	INTEREST EARNED	3,000.00
226-35506-36700	DONATIONS	7,000.00
226-35506-36909	OTHER MISC. REVENUE	1,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**11,000.00**
	Total Revenue:	**19,000.00**
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
226-45506-42104	INSURANCE PREMIUMS	150.00
226-45506-42217	ADVERTISING	4,000.00
226-45506-42219	BANKING SERVICES	4,000.00
226-45506-42600	OFFICE SUPPLIES	2,200.00
226-45506-42674	INFORMATION & EDUCATION (PR)	500.00
226-45506-42813	INTERNET SERVICE PROVIDER	3,600.00
226-45506-42917	LIBRARY PROGRAMS	15,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**29,450.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
226-45506-43602	COMPUTER EQUIP/SOFTWARE	10,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**10,000.00**
	Total Expense:	**39,450.00**
	Total Department: 5506 - LIBRARY FINES FUND:	**-20,450.00**
	Total Fund: 226 - LIBRARY FINES FUND:	**-20,450.00**

Account Number	Account Name	2025 2025
Fund: 282 - TIF 5 FUND		
Department: 9105 - TIF #5 FUND		
Revenue		
RevCategory: 31 - TAXES		
282-39105-31810	TIF TAXES CURRENT	512,600.00
	Total RevCategory: 31 - TAXES:	**512,600.00**
	Total Revenue:	**512,600.00**
Expense		
ExpCategory: 44 - DEBT SERVICES		
282-49105-44101	INTEREST	512,600.00
	Total ExpCategory: 44 - DEBT SERVICES:	**512,600.00**
	Total Expense:	**512,600.00**
	Total Department: 9105 - TIF #5 FUND:	**0.00**
	Total Fund: 282 - TIF 5 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 284 - TIF 7 FUND		
Department: 9107 - TIF #7 FUND		
Revenue		
RevCategory: 31 - TAXES		
284-39107-31810	TIF TAXES CURRENT	332,800.00
	Total RevCategory: 31 - TAXES:	**332,800.00**
	Total Revenue:	**332,800.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
284-49107-45720	CONTRIBUTIONS	332,800.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**332,800.00**
	Total Expense:	**332,800.00**
	Total Department: 9107 - TIF #7 FUND:	**0.00**
	Total Fund: 284 - TIF 7 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 285 - TIF 8 FUND		
Department: 9108 - TIF #8 FUND		
Revenue		
RevCategory: 31 - TAXES		
285-39108-31810	TIF TAXES CURRENT	42,200.00
	Total RevCategory: 31 - TAXES:	**42,200.00**
	Total Revenue:	**42,200.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
285-49108-45720	CONTRIBUTIONS	42,200.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**42,200.00**
	Total Expense:	**42,200.00**
	Total Department: 9108 - TIF #8 FUND:	**0.00**
	Total Fund: 285 - TIF 8 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 286 - TIF 9 FUND		
Department: 9109 - TIF #9 FUND		
Revenue		
RevCategory: 31 - TAXES		
286-39109-31810	TIF TAXES CURRENT	31,600.00
	Total RevCategory: 31 - TAXES:	**31,600.00**
	Total Revenue:	**31,600.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
286-49109-45720	CONTRIBUTIONS	31,600.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**31,600.00**
	Total Expense:	**31,600.00**
	Total Department: 9109 - TIF #9 FUND:	**0.00**
	Total Fund: 286 - TIF 9 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 287 - TIF 10 FUND		
Department: 9110 - TIF #10 FUND		
Revenue		
RevCategory: 31 - TAXES		
287-39110-31810	TIF TAXES CURRENT	1,600.00
	Total RevCategory: 31 - TAXES:	**1,600.00**
	Total Revenue:	**1,600.00**
Expense		
ExpCategory: 44 - DEBT SERVICES		
287-49110-44101	INTEREST	1,600.00
	Total ExpCategory: 44 - DEBT SERVICES:	**1,600.00**
	Total Expense:	**1,600.00**
	Total Department: 9110 - TIF #10 FUND:	**0.00**
	Total Fund: 287 - TIF 10 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 288 - TIF 11 FUND		
Department: 9111 - TIF #11 FUND		
Revenue		
RevCategory: 31 - TAXES		
288-39111-31810	TIF TAXES CURRENT	71,300.00
	Total RevCategory: 31 - TAXES:	**71,300.00**
RevCategory: 39 - OTHER FINANCING SOURCES		
288-39111-39120	TRANSFER IN	75,000.00
	Total RevCategory: 39 - OTHER FINANCING SOURCES:	**75,000.00**
	Total Revenue:	**146,300.00**
Expense		
ExpCategory: 44 - DEBT SERVICES		
288-49111-44100	PRINCIPAL	77,680.00
288-49111-44101	INTEREST	63,490.00
	Total ExpCategory: 44 - DEBT SERVICES:	**141,170.00**
	Total Expense:	**141,170.00**
	Total Department: 9111 - TIF #11 FUND:	**5,130.00**
	Total Fund: 288 - TIF 11 FUND:	**5,130.00**

Account Number	Account Name	2025 2025
Fund: 289 - TIF 12 FUND		
Department: 9112 - TIF #12 FUND		
Revenue		
RevCategory: 31 - TAXES		
289-39112-31810	TIF TAXES CURRENT	43,350.00
	Total RevCategory: 31 - TAXES:	**43,350.00**
	Total Revenue:	**43,350.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
289-49112-45720	CONTRIBUTIONS	43,350.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**43,350.00**
	Total Expense:	**43,350.00**
	Total Department: 9112 - TIF #12 FUND:	**0.00**
	Total Fund: 289 - TIF 12 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 290 - TIF 13 FUND		
Department: 9113 - TIF #13 FUND		
Revenue		
RevCategory: 31 - TAXES		
290-39113-31810	TIF TAXES CURRENT	80,750.00
	Total RevCategory: 31 - TAXES:	**80,750.00**
	Total Revenue:	**80,750.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
290-49113-45720	CONTRIBUTIONS	80,750.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**80,750.00**
	Total Expense:	**80,750.00**
	Total Department: 9113 - TIF #13 FUND:	**0.00**
	Total Fund: 290 - TIF 13 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 291 - TIF 14 FUND		
Department: 9114 - TIF #14 FUND		
Revenue		
RevCategory: 31 - TAXES		
291-39114-31810	TIF TAXES CURRENT	307,700.00
	Total RevCategory: 31 - TAXES:	**307,700.00**
	Total Revenue:	**307,700.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
291-49114-45720	CONTRIBUTIONS	307,700.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**307,700.00**
	Total Expense:	**307,700.00**
	Total Department: 9114 - TIF #14 FUND:	**0.00**
	Total Fund: 291 - TIF 14 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 292 - TIF 15 FUND		
Department: 9115 - TIF #15 FUND		
Revenue		
RevCategory: 31 - TAXES		
292-39115-31810	TIF TAXES CURRENT	208,700.00
	Total RevCategory: 31 - TAXES:	**208,700.00**
	Total Revenue:	**208,700.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
292-49115-45720	CONTRIBUTIONS	208,700.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**208,700.00**
	Total Expense:	**208,700.00**
	Total Department: 9115 - TIF #15 FUND:	**0.00**
	Total Fund: 292 - TIF 15 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 293 - TIF 16 FUND		
Department: 9116 - TIF #16 FUND		
Revenue		
RevCategory: 31 - TAXES		
293-39116-31810	TIF TAXES CURRENT	60,000.00
	Total RevCategory: 31 - TAXES:	**60,000.00**
	Total Revenue:	**60,000.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
293-49116-45720	CONTRIBUTIONS	60,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**60,000.00**
	Total Expense:	**60,000.00**
	Total Department: 9116 - TIF #16 FUND:	**0.00**
	Total Fund: 293 - TIF 16 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 294 - TIF 17 FUND		
Department: 9117 - TIF #17 FUND		
Revenue		
RevCategory: 31 - TAXES		
294-39117-31810	TIF TAXES CURRENT	42,000.00
	Total RevCategory: 31 - TAXES:	**42,000.00**
	Total Revenue:	**42,000.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
294-49117-45720	CONTRIBUTIONS	42,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**42,000.00**
	Total Expense:	**42,000.00**
	Total Department: 9117 - TIF #17 FUND:	**0.00**
	Total Fund: 294 - TIF 17 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 295 - TIF 19 FUND		
Department: 9119 - TIF #19 FUND		
Revenue		
RevCategory: 31 - TAXES		
295-39119-31810	TIF TAXES CURRENT	20,800.00
	Total RevCategory: 31 - TAXES:	**20,800.00**
	Total Revenue:	**20,800.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
295-49119-45720	CONTRIBUTIONS	20,800.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**20,800.00**
	Total Expense:	**20,800.00**
	Total Department: 9119 - TIF #19 FUND:	**0.00**
	Total Fund: 295 - TIF 19 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 296 - TIF 20 FUND		
Department: 9120 - TIF #20 FUND		
Revenue		
RevCategory: 31 - TAXES		
296-39120-31810	TIF TAXES CURRENT	22,200.00
	Total RevCategory: 31 - TAXES:	**22,200.00**
	Total Revenue:	**22,200.00**
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
296-49120-45720	CONTRIBUTIONS	22,200.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**22,200.00**
	Total Expense:	**22,200.00**
	Total Department: 9120 - TIF #20 FUND:	**0.00**
	Total Fund: 296 - TIF 20 FUND:	**0.00**

Account Number	Account Name	2025 2025
Fund: 505 - 2021 SALES TAX BONDS		
Department: 5603 - 2021 SALES TAX BONDS		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
505-35603-36100	INTEREST EARNED	50,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**50,000.00**
	Total Revenue:	**50,000.00**
	Total Department: 5603 - 2021 SALES TAX BONDS:	**50,000.00**
	Total Fund: 505 - 2021 SALES TAX BONDS:	**50,000.00**

Account Number	Account Name	2025 2025
Fund: 604 - SEWER FUND		
Department: 3252 - COLLECTION SYSTEM		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
604-33252-36100	INTEREST EARNED	90,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**90,000.00**
RevCategory: 38 - ENTERPRISE OPERATING		
604-33252-38301	CHARGES-TREAS. COLLECTION	2,759,800.00
604-33252-38302	PENALTY	15,000.00
604-33252-38304	SEWER CONSUMPTION COLLECTIONS	580,000.00
604-33252-38305	CHARGES-INDUSTRIAL CONSUMPTION	120,000.00
604-33252-38306	SURCHARGES	1,500.00
604-33252-38307	TAPPING FEES	3,500.00
604-33252-38308	REVENUE FOR SERVICING DEBT	3,331,480.00
604-33252-38309	OTHER	1,000.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**6,812,280.00**
	Total Revenue:	**6,902,280.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43252-41100	SUPERVISION SALARY	141,000.00
604-43252-41101	CLERICAL & OPER. SALARY	255,000.00
604-43252-41109	OVERTIME PAY	8,300.00
604-43252-41200	OASI-EMPLOYER CONTR.	29,000.00
604-43252-41300	RETIREMENT AND PENSIONS	24,500.00
604-43252-41400	WORKMEN'S COMP INSURANCE	3,500.00
604-43252-41500	GROUP HEALTH INSURANCE	85,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**546,300.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43252-42104	INSURANCE PREMIUMS	24,200.00
604-43252-42203	CONSULTANT SERVICES	8,800.00
604-43252-42220	DRUG/ALCOHOL TESTING	350.00
604-43252-42231	BILLING SERVICES	1,000.00
604-43252-42300	PUBLICATION & REC. FEES	750.00
604-43252-42501	EQUIP. MAINTENANCE	60,000.00
604-43252-42502	BLDG. MAINTENANCE	6,700.00
604-43252-42506	REPAIRS TO VEHICLES	6,000.00
604-43252-42525	SANITARY REHAB	30,000.00
604-43252-42600	OFFICE SUPPLIES	1,000.00
604-43252-42603	MOTOR FUEL AND LUBRICANTS	26,400.00
604-43252-42610	CLOTHING & MATERIAL	1,000.00
604-43252-42611	MANUFACTURING MATERIALS	12,000.00
604-43252-42612	FOOD	350.00
604-43252-42613	SMALL TOOLS	2,050.00
604-43252-42619	CHEM., DRUG & LAB. SUP.	500.00
604-43252-42627	SAFETY SUPPLIES	3,100.00
604-43252-42701	TRAVEL EXP. PERSONNEL	2,500.00
604-43252-42703	PROF. WORKSHOPS	5,500.00
604-43252-42802	ELECTRICITY	41,500.00
604-43252-42803	WATER	2,600.00
604-43252-42805	PHONE-MONTHLY SERVICE	3,500.00
604-43252-42918	SUBSC. & MEMBERSHIP	1,200.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**241,000.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43252-43600	MACHINERY & EQUIPMENT	47,300.00
604-43252-43619	GENERATOR	2,600.00

Account Number	Account Name	2025 2025
604-43252-43696	LIFT STATION PARTS	47,300.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**97,200.00**
ExpCategory: 44 - DEBT SERVICES		
604-43252-44101	INTEREST	192,000.00
604-43252-44103	FISCAL AGENT CHARGES	1,200.00
	Total ExpCategory: 44 - DEBT SERVICES:	**193,200.00**
ExpCategory: 45 - OTHER EXPENDITURES		
604-43252-45721	WATERTOWN DEVELOPMENT COMPANY	120,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**120,000.00**
ExpCategory: 49 - OTHER FINANCING USES		
604-43252-49318	TRANS OUT-GENERAL FUND	967,200.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	**967,200.00**
	Total Expense:	**2,164,900.00**
	Total Department: 3252 - COLLECTION SYSTEM:	**4,737,380.00**

Account Number	Account Name	2025 2025
Department: 3253 - SANITARY SEWER PROJECTS		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43253-43914	SEWER IMPROVEMENT CONSTRUCTION	330,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**330,000.00**
	Total Expense:	**330,000.00**
	Total Department: 3253 - SANITARY SEWER PROJECTS:	**330,000.00**

Account Number	Account Name	2025 2025
Department: 3256 - WW TREATMENT PLANT		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
604-33256-36909	OTHER MISC. REVENUE	10,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**10,000.00**
RevCategory: 38 - ENTERPRISE OPERATING		
604-33256-38310	SUMP PUMP VARIANCE	45,500.00
604-33256-38402	PENALTY	350.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**45,850.00**
	Total Revenue:	**55,850.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43256-41100	SUPERVISION SALARY	135,000.00
604-43256-41101	CLERICAL & OPER. SALARY	264,100.00
604-43256-41109	OVERTIME PAY	8,800.00
604-43256-41200	OASI-EMPLOYER CONTR.	30,000.00
604-43256-41300	RETIREMENT AND PENSIONS	24,500.00
604-43256-41400	WORKMEN'S COMP INSURANCE	3,500.00
604-43256-41500	GROUP HEALTH INSURANCE	67,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**533,400.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43256-42104	INSURANCE PREMIUMS	78,000.00
604-43256-42203	CONSULTANT SERVICES	2,050.00
604-43256-42220	DRUG & ALCOHOL TESTING	500.00
604-43256-42300	PUBLICATION & REC. FEES	500.00
604-43256-42407	SLUDGE APPLICATION	2,500.00
604-43256-42501	EQUIP. MAINTENANCE	139,700.00
604-43256-42502	BLDG. MAINTENANCE	17,500.00
604-43256-42506	REPAIRS TO VEHICLES	3,600.00
604-43256-42523	PIPING & I/P CELL MAINTENANCE	1,000.00
604-43256-42551	COPIER MAINTENANCE	600.00
604-43256-42600	OFFICE SUPPLIES	2,500.00
604-43256-42603	MOTOR FUEL AND LUBRICANTS	16,000.00
604-43256-42607	EDUCATION & REC. SUPPLIES	350.00
604-43256-42610	CLOTHING & MATERIAL	1,000.00
604-43256-42612	FOOD	1,250.00
604-43256-42613	SMALL TOOLS	1,250.00
604-43256-42618	POSTAGE	650.00
604-43256-42619	CHEM., DRUG & LAB. SUP.	26,700.00
604-43256-42626	POLYMER	56,000.00
604-43256-42627	SAFETY SUPPLIES	6,000.00
604-43256-42701	TRAVEL EXP. PERSONNEL	2,500.00
604-43256-42703	PROF WORKSHOPS	7,000.00
604-43256-42801	NATURAL GAS	90,000.00
604-43256-42802	ELECTRICITY	177,000.00
604-43256-42803	WATER	27,900.00
604-43256-42805	PHONE-MONTHLY SERVICE	5,500.00
604-43256-42810	CITY INTERNET	1,200.00
604-43256-42916	SURFACE WATER DISCHARGE PERMIT	25,000.00
604-43256-42918	SUBSC. & MEMBERSHIP	1,200.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**694,950.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43256-43600	MACHINERY & EQUIPMENT	74,000.00

Account Number	Account Name	2025 2025
604-43256-43612	METERS	2,250.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**76,250.00**
	Total Expense:	**1,304,600.00**
	Total Department: 3256 - WW TREATMENT PLANT:	**-1,248,750.00**

Account Number	Account Name	2025 2025
Department: 3257 - INDUSTRIAL PRETREATMENT		
Revenue		
RevCategory: 38 - ENTERPRISE OPERATING		
604-33257-38303	IPP PERMIT FEES	500.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**500.00**
	Total Revenue:	**500.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43257-41100	SUPERVISION SALARY	51,500.00
604-43257-41101	CLERICAL & OPER. SALARY	58,000.00
604-43257-41109	OVERTIME PAY	1,000.00
604-43257-41200	OASI-EMPLOYER CONTR.	8,500.00
604-43257-41300	RETIREMENT AND PENSIONS	6,600.00
604-43257-41400	WORKMEN'S COMP INSURANCE	1,000.00
604-43257-41500	GROUP HEALTH INSURANCE	16,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**143,100.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43257-42104	INSURANCE PREMIUMS	2,750.00
604-43257-42213	OUTSIDE TESTING	26,500.00
604-43257-42300	PUBLICATION & REC. FEES	200.00
604-43257-42501	EQUIP. MAINTENANCE	2,000.00
604-43257-42506	REPAIRS TO VEHICLES	650.00
604-43257-42600	OFFICE SUPPLIES	750.00
604-43257-42603	MOTOR FUEL AND LUBRICANTS	2,700.00
604-43257-42610	CLOTHING & MATERIAL	400.00
604-43257-42618	POSTAGE	550.00
604-43257-42619	CHEM., DRUG & LAB. SUP.	1,000.00
604-43257-42627	SAFETY SUPPLIES	250.00
604-43257-42701	TRAVEL EXP. PERSONNEL	2,400.00
604-43257-42703	PROF. WORKSHOPS	750.00
604-43257-42918	SUBSC. & MEMBERSHIP	400.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**41,300.00**
	Total Expense:	**184,400.00**
	Total Department: 3257 - INDUSTRIAL PRETREATMENT:	**-183,900.00**

Account Number	Account Name	2025 2025
Department: 3258 - LABORATORY		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43258-41100	SUPERVISION SALARY	51,500.00
604-43258-41101	CLERICAL & OPER. SALARY	113,000.00
604-43258-41109	OVERTIME PAY	800.00
604-43258-41200	OASI-EMPLOYER CONTR.	12,500.00
604-43258-41300	RETIREMENT AND PENSIONS	10,000.00
604-43258-41400	WORKMEN'S COMP INSURANCE	1,800.00
604-43258-41500	GROUP HEALTH INSURANCE	24,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**213,600.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43258-42104	INSURANCE PREMIUMS	3,400.00
604-43258-42213	OUTSIDE TESTING	35,000.00
604-43258-42300	PUBLICATION & REC FEES	500.00
604-43258-42501	EQUIP. MAINTENANCE	4,500.00
604-43258-42502	BLDG. MAINTENANCE	1,400.00
604-43258-42524	DISPOSAL OF HAZARDOUS MATERIAL	4,080.00
604-43258-42600	OFFICE SUPPLIES	500.00
604-43258-42610	CLOTHING & MATERIAL	400.00
604-43258-42613	SMALL TOOLS	150.00
604-43258-42619	CHEM., DRUG & LAB. SUP.	25,000.00
604-43258-42627	SAFETY SUPPLIES	650.00
604-43258-42701	TRAVEL EXP. PERSONNEL	2,000.00
604-43258-42703	PROF. WORKSHOPS	400.00
604-43258-42918	SUBSC. & MEMBERSHIP	250.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**78,230.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43258-43614	LAB EQUIPMENT	74,100.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**74,100.00**
	Total Expense:	**365,930.00**
	Total Department: 3258 - LABORATORY:	**365,930.00**
	Total Fund: 604 - SEWER FUND:	**2,608,800.00**

Account Number	Account Name	2025 2025
Fund: 605 - SOLID WASTE FUND		
Department: 3230 - SOLID WASTE COLLECTION		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
605-33230-36909	OTHER MISC. REVENUE	500.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**500.00**
RevCategory: 38 - ENTERPRISE OPERATING		
605-33230-38401	REFUSE COLLECTION FEES	1,668,000.00
605-33230-38402	PENALTY	2,500.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**1,670,500.00**
	Total Revenue:	**1,671,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
605-43230-41100	SUPERVISION SALARY	85,500.00
605-43230-41101	CLERICAL & OPER. SALARY	280,500.00
605-43230-41109	OVERTIME PAY	18,200.00
605-43230-41200	OASI-EMPLOYER CONTR.	27,500.00
605-43230-41300	RETIREMENT AND PENSIONS	23,200.00
605-43230-41400	WORKMEN'S COMP INSURANCE	12,000.00
605-43230-41500	GROUP HEALTH INSURANCE	85,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**532,400.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
605-43230-42104	INSURANCE PREMIUM	18,650.00
605-43230-42203	CONSULTANT SERVICES	88,600.00
605-43230-42220	DRUG/ALCOHOL TESTING	250.00
605-43230-42404	OTHER RENTALS	250.00
605-43230-42501	EQUIP. MAINTENANCE	141,000.00
605-43230-42603	MOTOR FUEL AND LUBRICANTS	81,000.00
605-43230-42612	FOOD	400.00
605-43230-42617	CLEANING SERVICE	4,000.00
605-43230-42627	SAFETY SUPPLIES	3,300.00
605-43230-42701	TRAVEL EXP. PERSONNEL	4,000.00
605-43230-42702	SUBSC. & MEMBERSHIP	2,900.00
605-43230-42703	PROFESSIONAL ADVISE & WORKSHOP	230.00
605-43230-42805	PHONE-MONTHLY SERVICE	300.00
605-43230-42918	SUBSCR & MEMBERSHIP	1,560.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**346,440.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
605-43230-43611	DUMPSTERS	53,200.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**53,200.00**
ExpCategory: 45 - OTHER EXPENDITURES		
605-43230-45721	WATERTOWN DEVELOPMENT COMPANY	80,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**80,000.00**
ExpCategory: 49 - OTHER FINANCING USES		
605-43230-49318	TRANS OUT-GENERAL FUND	689,000.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	**689,000.00**
	Total Expense:	**1,701,040.00**
	Total Department: 3230 - SOLID WASTE COLLECTION:	**-30,040.00**

Account Number	Account Name	2025 2025
Department: 3240 - SOLID WASTE DISPOSAL		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
605-33240-36100	INTEREST EARNED	10,000.00
605-33240-36909	OTHER MISC. REVENUE	10,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	**20,000.00**
RevCategory: 38 - ENTERPRISE OPERATING		
605-33240-38401	REFUSE COLLECTION FEES	1,065,000.00
605-33240-38402	PENALTY	1,500.00
605-33240-38403	INDIVIDUAL TIPPING FEES	210,000.00
605-33240-38404	COMMERCIAL TIPPING FEES	2,400,000.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**3,676,500.00**
	Total Revenue:	**3,696,500.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
605-43240-41100	SUPERVISION SALARY	121,500.00
605-43240-41101	CLERICAL & OPER. SALARY	346,000.00
605-43240-41102	TEMPORARY SALARIES	4,500.00
605-43240-41109	OVERTIME PAY	4,000.00
605-43240-41200	OASI-EMPLOYER CONTR.	35,000.00
605-43240-41300	RETIREMENT AND PENSIONS	28,300.00
605-43240-41400	WORKMEN'S COMP INSURANCE	15,000.00
605-43240-41500	GROUP HEALTH INSURANCE	94,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**648,300.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
605-43240-42104	INSURANCE PREMIUMS	15,000.00
605-43240-42207	PROFESSIONAL FEES	38,250.00
605-43240-42219	BANKING SERVICES	35,000.00
605-43240-42220	DRUG/ALCOHOL TESTING	900.00
605-43240-42400	RENT-MACHINERY & EQUIP.	59,980.00
605-43240-42500	CONSTRUCTION MATERIALS	5,300.00
605-43240-42501	EQUIP. MAINTENANCE	166,100.00
605-43240-42502	BLDG. MAINTENANCE	30,000.00
605-43240-42511	COMPUTER RENEWAL/MAINTENANCE	3,100.00
605-43240-42524	DISP OF HAZARDOUS MATERIALS	17,680.00
605-43240-42600	OFFICE SUPPLIES	8,600.00
605-43240-42603	MOTOR FUEL AND LUBRICANTS	120,000.00
605-43240-42610	CLOTHING & MATERIAL	100.00
605-43240-42612	FOOD	2,000.00
605-43240-42613	SMALL TOOLS	4,500.00
605-43240-42615	AG. & HORT. SUPPLIES	7,500.00
605-43240-42617	CLEANING SERVICE	4,000.00
605-43240-42618	POSTAGE	1,550.00
605-43240-42627	SAFETY SUPPLIES	3,300.00
605-43240-42641	ALTERNATIVE DAILY COVER	45,360.00
605-43240-42701	TRAVEL EXP. PERSONNEL	4,250.00
605-43240-42703	PROFESSIONAL ADVISE & WORKSHOP	1,100.00
605-43240-42801	NATURAL GAS	20,000.00
605-43240-42802	ELECTRICITY	6,500.00
605-43240-42803	WATER	2,500.00
605-43240-42805	PHONE-MONTHLY SERVICE	4,100.00
605-43240-42918	SUBSC. & MEMBERSHIP	1,500.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**608,170.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
605-43240-43600	MACHINERY & EQUIPMENT	797,530.00
605-43240-43602	COMPUTER EQUIPMENT/SOFTWARE	37,400.00

Account Number	Account Name	2025 2025
605-43240-43639	LOADER AND ATTACHMENTS	267,200.00
605-43240-43900	IMPR. OTHER THAN BLDG.	1,560,500.00
605-43240-43911	RATE STUDY	11,960.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**2,674,590.00**
ExpCategory: 44 - DEBT SERVICES		
605-43240-44101	INTEREST EXPENSE	27,000.00
	Total ExpCategory: 44 - DEBT SERVICES:	**27,000.00**
ExpCategory: 45 - OTHER EXPENDITURES		
605-43240-45400	REMITTANCE OF REVENUE	60,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	**60,000.00**
	Total Expense:	**4,018,060.00**
	Total Department: 3240 - SOLID WASTE DISPOSAL:	**-321,560.00**

Account Number	Account Name	2025 2025
Department: 3245 - SOLID WASTE RECYCLING		
Revenue		
RevCategory: 38 - ENTERPRISE OPERATING		
605-33245-38401	REFUSE COLLECTION FEES	300,000.00
605-33245-38402	PENALTY	3,000.00
605-33245-38410	SALE OF RECYCLE CONTAINERS	15,000.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**318,000.00**
	Total Revenue:	**318,000.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
605-43245-41100	SUPERVISION SALARY	69,500.00
605-43245-41101	CLERICAL & OPER. SALARY	188,500.00
605-43245-41102	TEMPORARY SALARIES	5,700.00
605-43245-41109	OVERTIME PAY	11,300.00
605-43245-41200	OASI-EMPLOYER CONTR.	19,600.00
605-43245-41300	RETIREMENT AND PENSIONS	16,500.00
605-43245-41400	WORKMEN'S COMP INSURANCE	9,000.00
605-43245-41500	GROUP HEALTH INSURANCE	58,500.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**378,600.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
605-43245-42104	INSURANCE PREMIUMS	11,120.00
605-43245-42216	OUTSIDE CONTRACT LABOR	75,000.00
605-43245-42220	DRUG/ALCOHOL TESTING	250.00
605-43245-42221	E-WASTE PROGRAM	5,500.00
605-43245-42501	EQUIP. MAINTENANCE	35,000.00
605-43245-42603	MOTOR FUEL AND LUBRICANTS	28,000.00
605-43245-42607	EDUCATION & REC. SUPPLIES	12,500.00
605-43245-42612	FOOD	150.00
605-43245-42617	CLEANING SERVICE	4,000.00
605-43245-42618	POSTAGE	2,000.00
605-43245-42627	SAFETY SUPPLIES	3,300.00
605-43245-42805	PHONE-MONTHLY SERVICE	150.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**176,970.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
605-43245-43682	RECYCLING CONTAINERS	40,040.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**40,040.00**
	Total Expense:	**595,610.00**
	Total Department: 3245 - SOLID WASTE RECYCLING:	**-277,610.00**
	Total Fund: 605 - SOLID WASTE FUND:	**-629,210.00**

Account Number	Account Name	2025 2025
Fund: 606 - AIRPORT FUND		
Department: 3500 - AIRPORT		
Revenue		
RevCategory: 31 - TAXES		
606-33500-31201	AIRFLIGHT TAX	25,000.00
	Total RevCategory: 31 - TAXES:	**25,000.00**
RevCategory: 38 - ENTERPRISE OPERATING		
606-33500-38500	BAGGAGE CHARGE	55,000.00
606-33500-38501	LANDING FEES	30,000.00
606-33500-38502	HANGAR RENTAL-GENERAL AVIATION	63,000.00
606-33500-38503	FBO RENTAL	10,000.00
606-33500-38504	TERMINAL RENTAL	80,000.00
606-33500-38505	LAND LEASE	81,000.00
606-33500-38506	FUEL FLOWAGE FEES	25,000.00
606-33500-38507	FARMING PROCEEDS	47,500.00
606-33500-38509	OTHER MISC	1,000.00
606-33500-38512	PENALTY/INTEREST	1,000.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	**393,500.00**
RevCategory: 39 - OTHER FINANCING SOURCES		
606-33500-39112	TRANS IN-GENERAL FUND	793,750.00
606-33500-39113	TRANS IN-CAPITAL IMPROVEMENT F	945,280.00
	Total RevCategory: 39 - OTHER FINANCING SOURCES:	**1,739,030.00**
	Total Revenue:	**2,157,530.00**
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
606-43500-41100	SUPERVISION SALARY	165,500.00
606-43500-41101	CLERICAL & OPER. SALARY	274,500.00
606-43500-41109	OVERTIME PAY	22,050.00
606-43500-41200	OASI-EMPLOYER CONTR.	33,500.00
606-43500-41300	RETIREMENT AND PENSIONS	28,000.00
606-43500-41400	WORKMEN'S COMP INSURANCE	6,000.00
606-43500-41500	GROUP HEALTH INSURANCE	87,000.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	**616,550.00**
ExpCategory: 42 - CURRENT EXPENDITURES		
606-43500-42104	INSURANCE PREMIUMS	87,000.00
606-43500-42203	CONSULTANT SERVICES	65,000.00
606-43500-42217	ADVERTISING	50,000.00
606-43500-42300	PUBLICATION & REC. FEES	2,000.00
606-43500-42501	EQUIP. MAINTENANCE	22,000.00
606-43500-42502	BLDG. MAINTENANCE	20,000.00
606-43500-42504	MAINTENANCE TO OTHER	75,000.00
606-43500-42509	SEAL COATING/CRACK SEALING	20,000.00
606-43500-42511	COMPUTER RENEWAL/MAINTENANCE	3,200.00
606-43500-42600	OFFICE SUPPLIES	1,000.00
606-43500-42601	CLEANING SUPPLIES	3,000.00
606-43500-42603	MOTOR FUEL AND LUBRICANTS	37,500.00
606-43500-42610	CLOTHING	2,250.00
606-43500-42613	SMALL TOOLS	1,500.00
606-43500-42617	CLEANING SERVICE	40,400.00
606-43500-42618	POSTAGE	150.00
606-43500-42620	OTHER SUPPLIES	650.00
606-43500-42639	DEICING SAND	5,500.00
606-43500-42701	TRAVEL EXP. PERSONNEL	8,500.00
606-43500-42703	PROFESSIONAL WORKSHOPS	5,000.00
606-43500-42801	NATURAL GAS	36,000.00
606-43500-42802	ELECTRICITY	70,000.00

Account Number	Account Name	2025 2025
606-43500-42803	WATER	6,000.00
606-43500-42804	SEWER	1,800.00
606-43500-42805	PHONE-MONTHLY SERVICE	7,500.00
606-43500-42918	SUBSC. & MEMBERSHIP	2,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	**572,950.00**
ExpCategory: 43 - CAPITAL EXPENDITURES		
606-43500-43601	MOWER	22,750.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**22,750.00**
	Total Expense:	**1,212,250.00**
	Total Department: 3500 - AIRPORT:	**945,280.00**

Account Number	Account Name	2025 2025
Department: 3503 - AIP PROJECTS		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
606-33503-33112	FAA GRANT	6,181,440.00
606-33503-33413	SD DOT GRANT	895,280.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	**7,076,720.00**
	Total Revenue:	**7,076,720.00**
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
606-43503-43905	PROJECT CONSTRUCTION	8,372,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	**8,372,000.00**
	Total Expense:	**8,372,000.00**
	Total Department: 3503 - AIP PROJECTS:	**-1,295,280.00**
	Total Fund: 606 - AIRPORT FUND:	**-350,000.00**
	Report Total:	**-2,115,260.00**