

# CITY MANAGER'S 2024 PROPOSED BUDGET



CITY OF

**WATERTOWN**

SOUTH DAKOTA

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**City of Watertown  
Summary of Budgeted Full-Time Personnel  
2023-2024**

	2023 Adopted	2023 Actual	2024 Proposed
Mayor and Council	7	7	7
City Manager	1.5	2	4*(1)
Attorney	1.5	0	0*(2)
Human Resources	3	3	3
Finance	5	5	5
Information Technology	3	3	4*(3)
City Hall	.4	0	0*(4)
Public Works Administration	0	2	2*(5)
Engineering	8	6	6
Street	16	16	16
Community Development	5	5	5
Wastewater	14.5	15	15
Solid Waste	16.5	17	17*(6)
Airport	8	7	7
Police	45	46	46
E-911	14	14	14
Animal Control/Code Enforcement	2	2	2
Fire/Ambulance	39	39	40*(8)
Library	9	9	9
Park and Recreation	32.10	33.5	33.5*(9)
Cemetery	2	2	2
Forestry	4.5	4.5	4.5
Prairie Lakes Wellness Center	7.0	7.0	7.0
<b>Total</b>	<b>244</b>	<b>245</b>	<b>248</b>

\*(1) Request for new FTE: Public Information Officer, Office Specialist II – City Hall

\*(2) Contracted Services

\*(3) Request for new FTE: Associate IT Administrator

\*(4) Contracted Services

\*(5) Creation of Public Works Administration Budget: Asst City Manager/Public Works Director, Executive Assistant  
(both previously coded to Engineering)

\*(6) Reinstatement of Solid Waste Superintendent in 2023

\*(8) Request of new FTE: Firefighter/EMT

\*(9) Addition of one Parks Technician position in 2023



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

	PERSONAL SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
<b>GENERAL FUND:</b>					
<b>Administration:</b>					
Mayor and City Council	136,500	109,040	-	-	245,540
Contingency Account	-	300,000	-	-	300,000
City Manager	458,150	63,800	-	-	521,950
Attorney	-	158,100	-	-	158,100
Human Resources	377,450	71,450	-	-	448,900
Finance Office	499,300	218,450	-	-	717,750
Contributions to External Organizations	-	392,950	-	-	392,950
Information Technology	396,600	214,870	228,710	-	840,180
City Hall	-	117,750	-	-	117,750
<b>Public Safety:</b>					
Police Department	4,610,700	639,100	8,500	-	5,258,300
Fire Department	971,000	367,360	52,000	-	1,390,360
Ambulance Department	3,410,000	286,250	15,400	-	3,711,650
<b>Public Works:</b>					
Public Works Administration	275,300	28,310	-	-	303,610
Public Works - Engineering	700,200	108,320	40,000	-	848,520
Public Works - Street Division	1,409,500	670,750	-	-	2,080,250
Public Works - Snow Removal Division	115,100	503,700	-	-	618,800
Public Works - Community Development	447,700	126,000	-	-	573,700
Street Lighting	-	870,000	-	-	870,000
Water Resources	-	57,270	-	-	57,270
Cemetery	251,600	46,750	12,500	-	310,850
<b>Health &amp; Welfare:</b>					
Mosquito Control	17,850	103,390	-	-	121,240
Animal Control/Code Enforcement Officer	159,000	66,910	-	-	225,910
<b>Culture &amp; Recreation:</b>					
Forestry	396,700	80,500	17,500	-	494,700
Library	881,100	290,700	82,700	-	1,254,500
<b>Other:</b>					
Transfers	-	2,575,000	-	-	2,575,000
<b>TOTAL GENERAL FUND</b>	<b>15,513,750</b>	<b>8,466,720</b>	<b>457,310</b>	<b>-</b>	<b>24,437,780</b>
<b>SPECIAL REVENUE FUNDS:</b>					
Park and Recreation	3,987,600	1,962,770	98,000	-	6,048,370
Special 1% Sales Tax (BBB)	-	1,302,000	-	-	1,302,000
Prairie Lakes Wellness Center	1,106,600	590,900	20,000	-	1,717,500
Casualty Reserve	-	15,000	-	-	15,000
Capital Improvement Fund	-	491,500	11,311,400	5,670,760	17,473,660
E-911 Emergency	1,214,200	187,800	28,000	-	1,430,000
Library Fines	-	25,750	10,000	-	35,750
Tax Increment District #2	-	-	-	106,000	106,000
Tax Increment District #5	-	-	-	224,500	224,500
Tax Increment District #7	-	352,000	-	-	352,000
Tax Increment District #8	-	44,000	-	-	44,000
Tax Increment District #9	-	33,000	-	-	33,000
Tax Increment District #10	-	-	-	1,000	1,000
Tax Increment District #11	-	-	-	141,200	141,200
Tax Increment District #12	-	38,000	-	-	38,000
Tax Increment District #13	-	45,500	-	-	45,500
Tax Increment District #14	-	93,000	-	-	93,000
Tax Increment District #15	-	500	-	-	500
Tax Increment District #16	-	1,000	-	-	1,000
Tax Increment District #17	-	10	-	-	10
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>6,308,400</b>	<b>5,182,730</b>	<b>11,467,400</b>	<b>6,143,460</b>	<b>29,101,990</b>
<b>ENTERPRISE FUNDS</b>					
Public Works - Wastewater Division	1,355,300	2,063,420	28,744,250	170,500	32,333,470
Public Works - Solid Waste Division	1,498,600	1,792,870	2,102,050	29,000	5,422,520
Public Works - Airport Division	569,000	698,400	2,755,000	-	4,022,400
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,422,900</b>	<b>4,554,690</b>	<b>33,601,300</b>	<b>199,500</b>	<b>41,778,390</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>25,245,050</b>	<b>18,204,140</b>	<b>45,526,010</b>	<b>6,342,960</b>	<b>95,318,160</b>





# 2024 CAPITAL EXPENDITURE DETAIL



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

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

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

DEPARTMENT	DESCRIPTION	2024
<b>212</b>	<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>	
Public Safety Improvements	Replace Patrol Vehicles	157,000
Public Safety Improvements	Purchase Code Enforcement Vehicle	48,000
Public Safety Improvements	Fire Training Center Props	15,000
Public Safety Improvements	Replace Fire Engine 1	800,000
Public Safety Improvements	Replace Service Vehicle 1	48,000
Public Safety Improvements	Replace Fire Prevention Truck	50,000
Street System Improvements	Annual Milling & Overlay	3,000,000
Street System Improvements	Annual Seal Coat/Crack Sealing	450,000
Street System Improvements	Downtown Alley Improvements	200,000
Street System Improvements	14th Ave Bridge-Design & Const	14,000
Street System Improvements	Pavement Rehabilitation/Patch	500,000
Street System Improvements	Neighborhood Street Improvements	2,500,000
Street System Improvements	Parking Lot Rehabilitation	75,000
Street System Improvements	Sidewalk, Curb and Gutter	200,000
Street System Improvements	Annual Bridge Inspections	10,000
Street System Improvements	Purchase Street Paint Striper	36,000
Street System Improvements	Replace Street Pickup	62,000
Street System Improvements	Purchase Sign & Signal Pickup	80,000
Traffic Signal Improvements	Repair/Replace Traffic Signals	30,000
Traffic Signal Improvements	Railroad Crossing & Other Improvements	20,000
Storm Sewer/Flood Control Improvements	Miscellaneous Drainage Improvements	150,000
Recreational Facility Improvements	Fieldhouse Improvements	17,000
Recreational Facility Improvements	Walkways/Roadways/Parking lot Improvements	25,000
Recreational Facility Improvements	Cemetery Improvements-Roads	100,000
Recreational Facility Improvements	Replace Cemetery Skidsteer & snowblower	60,000
Recreational Facility Improvements	Koch Complex Improvements	70,000
Recreational Facility Improvements	Aquatic Center Improvements-Refinish Slides	33,500
Recreational Facility Improvements	Park & Playground Improv-Tennis Courts	55,000
Recreational Facility Improvements	Park & Playground Improv-Pelican View Playground	160,000
Recreational Facility Improvements	Replace Parks Vehicles-Sweepstar VacUnit	42,500
Recreational Facility Improvements	Replace Parks Vehicles-Mower	57,000
Recreational Facility Improvements	Replace Parks Vehicles-NH Skidsteer	60,000
Recreational Facility Improvements	Replace Parks Vehicles-City Park UTV	25,000
Recreational Facility Improvements	Replace Parks Vehicles-JD Gator	34,500
Recreational Facility Improvements	Replace Parks Vehicles-Forestry Chipper Truck	100,000
Recreational Facility Improvements	Golf Course Clubhouse Improvements	40,000
Recreational Facility Improvements	Golf Course Vehicles-Replace reel/bedknife grinder	85,000
Recreational Facility Improvements	Golf Course Vehicles-Replace Toro Workman	35,000
Recreational Facility Improvements	Golf Course Vehicles-Replace JD Gator	35,000
Recreational Facility Improvements	Golf Course Vehicles-Toro Sprayer	37,000
Recreational Facility Improvements	Campground Improvements	35,000
Recreational Facility Improvements	Pickleball Courts-City Portion	450,000
Recreational Facility Improvements	Park & Playground Improvements-Park Fences	120,000
Recreational Facility Improvements	Rec Trail System-Bike Trail Improvement/expansion	200,000
Recreational Facility Improvements	Rec Trail System-Olice Place Trail	85,000
Recreational Facility Improvements	Rec Trail System-Derby Downs Trail	32,500
Recreational Facility Improvements	Zoo Improvements-Wolf Exhibit	300,000
Recreational Facility Improvements	Wellness Center-Fitness Equipment	48,000
Recreational Facility Improvements	Wellness Center-Replace Grasshopper Mower	59,000
Industrial Park & Other Infrastructure	Improvements to Building-Event Center	408,000
Industrial Park & Other Infrastructure	GIS Implementation-Aerial Imagery	57,400
	<b>CAPITAL IMPROVEMENT SALES TAX FUND TOTAL</b>	<b>\$ 11,311,400</b>

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

**212 - LEASE PAYMENTS**

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

**214****E-911 DISPATCH CENTER**

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

**226****LIBRARY FINES FUND**

Library	Replace Computer Equip & Software	10,000
	<b>LIBRARY FINES FUND TOTAL</b>	<b>\$ 10,000</b>

**TOTAL SPECIAL REVENUE FUNDS** **\$ 11,467,400**

**ENTERPRISE FUNDS**

DEPARTMENT	DESCRIPTION	2024
<b>604</b>	<b>SEWER FUND</b>	
Collection Division	Replace Meters	7,500
Collection Division	Replace Pickup w/ plow	75,000
Collection Division	Purchase Televising Trailer	278,000
Collection Division	Calvin Ind Lift Station-Apply for SRF Loan	3,000,000
Collection Division	WWTF & Sanitary Collection Improv	9,000,000
Collection System Improvements	Sewer Replacement Rehab	330,000
Wastewater Treatment Facility	Replace UV Bulbs	31,000
Wastewater Treatment Facility	WWTF & Sanitary Collection Improv	16,000,000
Laboratory	Purchase Autoclave	9,500
Laboratory	Purchase Water Distillation Unit	12,500
Laboratory	Purchase Refrigerator	750
	<b>WASTE WATER TREATMENT PLANT FUND TOTAL</b>	<b>\$ 28,744,250</b>
<b>605</b>	<b>SOLID WASTE FUND</b>	
Collection	Replace Automated Truck-Curbtender	\$ 387,000
Collection	Replace Refuse Containers	51,100
Disposal	Tier II Assessment Addition	35,000
Disposal	Replace Vehicle-Ford F250 w/ Plow	75,000
Disposal	Replace Loader	347,000
Recycling	Replace Automated Truck-Curbtender	400,000
Recycling	Compost Turner	768,450
Recycling	Replace Recycling containers	38,500
	<b>SOLID WASTE FUND TOTAL</b>	<b>\$ 2,102,050</b>
<b>606</b>	<b>AIRPORT FUND</b>	
Airport	Replace Tractor	65,000
Airport	Runway Construction	2,690,000
	<b>AIRPORT FUND TOTAL</b>	<b>\$ 2,755,000</b>
	<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 33,601,300</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$ 45,526,010</b>



# GENERAL FUND

DEPARTMENT PERSONNEL AND EXPENDITURES





**MAYOR & CITY COUNCIL (411.10)**

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

**Summary of Personnel**

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

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Actual
Mayor	1	1	1	1	1
	.50	.50	-	-	-
Alderpersons	10	10	6	6	6
<b>Total</b>	<b>11.50</b>	<b>11.50*</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	149,626	108,000	116,000	115,560	124,000	8,000	6.9%
41101 Clerical & Oper Salary	10,056	-	-	-	-	-	N/A
41200 OASI-Employer Contributions	12,013	5,508	9,000	6,715	9,500	500	5.6%
41300 Retirement and Pension	3,160	-	2,500	-	2,500	-	0.0%
41400 Worker's Comp Insurance	561	23	350	234	400	50	14.3%
41500 Group Health Insurance	12,645	190	-	183	100	100	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>188,061</b>	<b>113,721</b>	<b>127,850</b>	<b>122,692</b>	<b>136,500</b>	<b>8,650</b>	<b>6.8%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	860	858	1,000	796	1,090	90	9.0%
42600 Office Supplies	970	109	1,000	2,522	1,000	-	0.0%
42618 Postage	200	218	500	300	500	-	0.0%
42620 Other Supplies	113	82	250	269	250	-	0.0%
42701 Travel Exp Personnel	1,178	1,119	5,000	2,453	5,000	-	0.0%
42702 Subsc & Membership	14,005	1,260	12,500	14,487	12,500	-	0.0%
42703 Professional Advice & Workshops	1,098	4,045	5,000	4,000	5,000	-	0.0%
42805 Phone-Monthly Service	1,519	1,419	-	1,429	-	-	N/A
42900 Awards and Indemnities	15,501	15,986	16,000	15,041	16,000	-	0.0%
42904 Special Projects	24,219	23,546	50,000	35,816	50,000	-	0.0%
42911 Council Projects	(4,446)	35,957	15,500	15,500	15,500	-	0.0%
42913 Disabilities Council	374	408	2,200	823	2,200	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>55,591</b>	<b>85,007</b>	<b>108,950</b>	<b>93,436</b>	<b>109,040</b>	<b>90</b>	<b>0.1%</b>
<b>TOTAL BUDGET - MAYOR &amp; COUNCIL</b>	<b>243,652</b>	<b>198,728</b>	<b>236,800</b>	<b>216,128</b>	<b>245,540</b>	<b>8,740</b>	<b>3.7%</b>

**Significant Budget and Personnel Changes**

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

CONTINGENCY ACCOUNT (411.50)

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

Summary of Personnel

No personnel are allocated to this department

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23		MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES								
45601 Contingency Account	-	-	300,000	-		300,000	-	0.0%
TOTAL OTHER EXPENDITURES	-	-	300,000	-		300,000	-	0.0%
TOTAL BUDGET - CONTINGENCY ACCOUNT	-	-	300,000	-		300,000	-	0.0%

Significant Budget and Personnel Changes

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

**CITY MANAGER (415.15)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	75,303	149,594	160,500	160,056	293,000	132,500	82.6%
41101 Clerical & Oper Salary	5,518	21,459	25,000	24,628	47,000	22,000	88.0%
41200 OASI-Employer Contributions	5,773	12,608	13,500	13,418	24,600	11,100	82.2%
41300 Retirement and Pensions	4,849	10,240	11,500	11,088	20,500	9,000	78.3%
41400 Worker's Comp Insurance	-	378	550	326	550	-	0.0%
41500 Group Insurance	16,549	20,001	23,000	24,599	72,500	49,500	215.2%
<b>TOTAL PERSONAL SERVICES</b>	<b>107,992</b>	<b>214,280</b>	<b>234,050</b>	<b>234,116</b>	<b>458,150</b>	<b>224,100</b>	<b>95.7%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	467	493	500	488	600	100	20.0%
42203 Consultant Services	-	59,006	20,000	18,629	20,000	-	0.0%
42551 Copier Maintenance	-	-	-	-	2,200	2,200	N/A
42600 Office Supplies	1,901	2,549	1,000	1,829	1,000	-	0.0%
42618 Postage	-	314	1,000	300	1,000	-	0.0%
42635 Resource Material	-	2,449	5,000	3,550	5,000	-	0.0%
42701 Travel Exp Personnel	7,546	6,125	7,500	7,124	7,500	-	0.0%
42702 Subsc & Membership	1,976	1,512	5,000	4,363	5,000	-	0.0%
42703 Professional Workshops	-	14,788	20,000	19,298	20,000	-	0.0%
42805 Phone-Monthly Service	243	848	1,500	832	1,500	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>12,133</b>	<b>88,084</b>	<b>61,500</b>	<b>56,414</b>	<b>63,800</b>	<b>2,300</b>	<b>3.7%</b>
<b>TOTAL BUDGET -CITY MANAGER</b>	<b>120,125</b>	<b>302,364</b>	<b>295,550</b>	<b>290,530</b>	<b>521,950</b>	<b>226,400</b>	<b>76.6%</b>

**Significant Budget and Personnel Changes**

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

**ATTORNEY (415.20)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	113,529	89,529	126,500	-	-	(126,500)	-100.0%
41101 Clerical & Oper Salary	15,574	21,459	25,000	24,628	-	(25,000)	-100.0%
41200 OASI-Employer Contributions	9,471	8,247	11,500	1,714	-	(11,500)	-100.0%
41300 Retirement and Pensions	7,744	5,950	9,200	1,487	-	(9,200)	-100.0%
41400 Worker's Comp Insurance	191	154	350	144	-	(350)	-100.0%
41500 Group Insurance	11,092	3,167	4,000	6,012	-	(4,000)	-100.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>157,601</b>	<b>128,506</b>	<b>176,550</b>	<b>33,985</b>	<b>-</b>	<b>(176,550)</b>	<b>-100.0%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	575	544	600	598	-	(600)	-100.0%
42203 Consultant Services	6,923	50,911	15,000	114,000	20,000	5,000	33.3%
42206 Outside Legal Services	-	-	-	-	120,000	120,000	N/A
42300 Publication & Rec Fees	30	-	200	150	200	-	0.0%
42511 Computer Renewal/Maintenance	1,604	7,226	10,500	10,226	10,500	-	0.0%
42600 Office Supplies	998	451	1,250	450	1,250	-	0.0%
42618 Postage	-	75	200	150	200	-	0.0%
42635 Resource Material	1,014	36	1,500	200	1,500	-	0.0%
42701 Travel Exp Personnel	640	3,610	-	229	-	-	N/A
42702 Subsc & Membership	2,237	825	2,000	4,258	2,000	-	0.0%
42703 Professional Workshops	2,087	1,494	5,000	2,125	-	(5,000)	-100.0%
42805 Phone-Monthly Service	1,059	1,247	2,450	902	2,450	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>17,167</b>	<b>66,419</b>	<b>38,700</b>	<b>133,289</b>	<b>158,100</b>	<b>119,400</b>	<b>308.5%</b>
<b>TOTAL BUDGET - ATTORNEY</b>	<b>174,768</b>	<b>194,925</b>	<b>215,250</b>	<b>167,275</b>	<b>158,100</b>	<b>(57,150)</b>	<b>-26.6%</b>

**Significant Budget and Personnel Changes**

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

**HUMAN RESOURCES (415.25)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	96,792	93,505	100,200	100,018	114,000	13,800	13.8%
41101 Clerical & Oper Salary	46,249	78,487	115,000	115,480	124,000	9,000	7.8%
41102 Temporary Salaries	1,035	-	-	-	-	-	N/A
41109 Overtime	-	-	3,000	-	3,000	-	0.0%
41200 OASI-Employer Contributions	10,462	12,471	16,200	15,791	18,000	1,800	11.1%
41300 Retirement and Pensions	8,168	10,319	13,100	12,925	14,500	1,400	10.7%
41400 Worker's Comp Insurance	249	271	700	316	350	(350)	-50.0%
41500 Group Insurance	20,341	24,848	26,800	26,875	28,600	1,800	6.7%
41502 Group Health Insurance Premium Reimb	32,012	44,239	-	39,300	75,000	75,000	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>215,308</b>	<b>264,140</b>	<b>275,000</b>	<b>310,704</b>	<b>377,450</b>	<b>102,450</b>	<b>37.3%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	784	828	880	866	950	70	8.0%
42200 Consultant Services	-	-	15,000	3,826	15,000	-	0.0%
42203 Consultant Services	11,137	7,882	15,000	8,666	15,000	-	0.0%
42511 Computer Renewal/Maintenance	117	12,555	25,000	24,910	25,000	-	0.0%
42600 Office Supplies	1,214	1,903	1,000	1,242	4,000	3,000	300.0%
42618 Postage	895	900	900	1,300	900	-	0.0%
42623 Computer Supplies and Software	17	18	-	-	-	-	N/A
42701 Travel Exp Personnel	-	1,481	2,000	1,614	2,000	-	0.0%
42702 Subsc & Membership	238	485	250	400	250	-	0.0%
42703 Professional Workshops	-	2,487	5,000	3,000	5,000	-	0.0%
42805 Phone-Monthly Service	720	1,720	3,350	2,239	3,350	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>15,122</b>	<b>30,259</b>	<b>68,380</b>	<b>48,064</b>	<b>71,450</b>	<b>3,070</b>	<b>4.5%</b>
<b>TOTAL BUDGET - HUMAN RESOURCES DEPARTMENT</b>	<b>230,430</b>	<b>294,399</b>	<b>343,380</b>	<b>358,768</b>	<b>448,900</b>	<b>105,520</b>	<b>30.7%</b>

**Significant Budget and Personnel Changes**

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

**FINANCE DEPARTMENT (415.30)**

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

**Summary of Personnel**

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Actual
Chief Finance Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
City Clerk	-	-	-	1	1
Finance Officer II	4	3	3	2	2
<b>Total</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	172,205	184,655	251,500	250,641	277,000	25,500	10.1%
41101 Clerical & Oper Salary	100,884	94,554	95,000	89,333	110,500	15,500	16.3%
41102 Temporary Salaries	-	-	3,000	-	-	(3,000)	-100.0%
41109 Overtime	-	-	3,000	500	1,000	(2,000)	-66.7%
41200 OASI-Employer Contributions	19,409	19,852	26,500	24,204	29,000	2,500	9.4%
41300 Retirement and Pensions	16,344	16,311	21,200	20,412	23,500	2,300	10.8%
41400 Worker's Comp Insurance	434	379	1,200	531	800	(400)	-33.3%
41500 Group Health Insurance	47,827	43,259	65,000	53,969	57,500	(7,500)	-11.5%
41501 Retiree Health Insurance	6,301	-	-	-	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>363,404</b>	<b>359,010</b>	<b>466,400</b>	<b>439,590</b>	<b>499,300</b>	<b>32,900</b>	<b>7.1%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	1,672	1,598	2,200	1,586	2,450	250	11.4%
42202 Auditing & Acct Service	32,955	34,885	37,000	33,910	40,000	3,000	8.1%
42203 Consultant Services	1,285	1,466	26,500	22,618	26,500	-	0.0%
42219 Banking Services	22,871	325	30,000	31,958	30,000	-	0.0%
42229 Election Judges	3,927	21,224	12,000	2,675	-	(12,000)	-100.0%
42300 Publication & Rec Fees	19,679	14,389	25,000	19,000	25,000	-	0.0%
42511 Computer Renewal/Maintenance	20,254	32,734	63,000	65,004	63,000	-	0.0%
42551 Copier Maintenance	838	-	2,000	1,690	2,000	-	0.0%
42600 Office Supplies	5,231	4,617	8,000	7,454	8,000	-	0.0%
42618 Postage	4,488	4,708	7,000	4,924	7,000	-	0.0%
42634 Election Supplies	6,957	-	8,500	3,197	-	(8,500)	-100.0%
42701 Travel Exp Personnel	247	152	2,000	281	2,000	-	0.0%
42702 Subsc & Membership	2,063	2,132	3,000	2,100	3,000	-	0.0%
42703 Professional Workshops	-	295	5,000	-	5,000	-	0.0%
42805 Phone-Monthly Service	3,550	3,656	4,500	3,895	4,500	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>126,017</b>	<b>122,181</b>	<b>235,700</b>	<b>200,292</b>	<b>218,450</b>	<b>(17,250)</b>	<b>-7.3%</b>
<b>TOTAL BUDGET - FINANCE OFFICE</b>	<b>489,421</b>	<b>481,191</b>	<b>702,100</b>	<b>639,881</b>	<b>717,750</b>	<b>15,650</b>	<b>2.2%</b>

**Significant Budget and Personnel Changes**

Reduction of expenditures due to no City Election in 2024.

## Contributions to External Organizations

**CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS (419.15)**

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

**Summary of Personnel**

No personnel are allocated to this department.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>450 OTHER EXPENDITURES</b>							
42628 Dive Rescue	18,000	18,000	18,000	18,000	18,000	-	0.0%
45441 Senior Activities Center	11,878	-	-	-	-	-	N/A
45442 Watertown Area Transit	40,500	40,500	40,500	40,500	40,500	-	0.0%
45443 Inter Lakes Community Action	-	-	-	-	7,500	7,500	N/A
45444 Human Service Agency	14,500	67,000	14,950	14,950	14,950	-	0.0%
45451 Watertown Community Band	24,750	24,750	24,750	24,750	12,500	(12,250)	-49.5%
45455 Beacon Center	10,000	10,000	10,000	10,000	10,000	-	0.0%
45456 ICAP	5,000	77,923	7,000	7,000	7,000	-	0.0%
45459 Cookin' on Kampeska	18,000	18,000	18,000	18,000	10,000	(8,000)	-44.4%
45464 Watertown Volunteer Center	6,750	6,750	6,750	6,750	-	(6,750)	-100.0%
45602 Watertown Artwalk Inc.	5,000	-	5,000	5,000	2,500	(2,500)	-50.0%
45703 Salvation Army	-	-	3,000	-	-	(3,000)	-100.0%
45704 Codington County Historical Society	11,000	11,000	11,000	11,000	11,000	-	0.0%
45707 Mellette Memorial Association	10,000	10,000	10,000	10,000	10,000	-	0.0%
45709 Watertown Business Assoc.	2,000	2,000	2,000	2,000	2,000	-	0.0%
45711 Watertown Cares, LLC	-	-	-	15,000	-	-	N/A
45713 Watertown Boys & Girls Club	240,000	240,000	247,000	247,000	247,000	-	0.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>417,378</b>	<b>525,923</b>	<b>417,950</b>	<b>429,950</b>	<b>392,950</b>	<b>(25,000)</b>	<b>-6.0%</b>
<b>TOTAL BUDGET - EXTERNAL ORGANIZATIONS</b>	<b>417,378</b>	<b>525,923</b>	<b>417,950</b>	<b>429,950</b>	<b>392,950</b>	<b>(25,000)</b>	<b>-6.0%</b>

**Significant Budget and Personnel Changes**

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

**INFORMATION TECHNOLOGY (419.33)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	210,024	189,474	226,000	224,955	242,000	16,000	7.1%
41101 Clerical & Oper Salary	-	-	-	-	57,000	57,000	N/A
41102 Temporary Salaries	8,556	3,089	17,000	13,684	-	(17,000)	-100.0%
41200 OASI-Employer Contributions	15,802	14,096	18,000	17,540	22,000	4,000	22.2%
41300 Retirement and Pensions	11,957	11,368	13,600	13,497	18,000	4,400	32.4%
41400 Worker's Comp Insurance	432	324	800	272	600	(200)	-25.0%
41500 Group Health Insurance	34,391	29,036	35,000	34,555	57,000	22,000	62.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>281,162</b>	<b>247,387</b>	<b>310,400</b>	<b>304,502</b>	<b>396,600</b>	<b>86,200</b>	<b>27.8%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	1,864	1,792	2,100	1,892	2,300	200	9.5%
42203 Consultant Services	110	22,804	25,500	25,000	-	(25,500)	-100.0%
42216 Outside Contract Labor	-	-	-	-	26,000	26,000	N/A
42300 Publication & Rec. Fees	366	-	500	100	500	-	0.0%
42501 Equip. Maintenance	594	-	3,000	1,000	3,000	-	0.0%
42506 Repairs to Vehicles	111	-	500	200	500	-	0.0%
42511 Computer Renewal/Maintenance	95,513	37,367	90,000	89,849	110,420	20,420	22.7%
42600 Office Supplies	1,498	410	1,000	1,468	1,000	-	0.0%
42603 Motor Fuel & Lubricants	199	257	1,000	1,224	1,000	-	0.0%
42618 Postage	-	22	200	50	200	-	0.0%
42701 Travel Exp Personnel	751	-	5,000	4,102	5,000	-	0.0%
42702 Subsc & Membership	1,100	100	250	200	250	-	0.0%
42703 Professional Workshops	-	445	3,000	2,608	3,000	-	0.0%
42805 Phone-Monthly Service	1,972	4,019	3,100	4,376	4,300	1,200	38.7%
42810 City Internet	8,526	9,223	14,800	11,831	14,800	-	0.0%
42817 Email Service	15,399	27,270	30,000	29,183	30,600	600	2.0%
42912 GOV-TV	3,240	-	12,000	12,000	12,000	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>131,243</b>	<b>103,709</b>	<b>191,950</b>	<b>185,082</b>	<b>214,870</b>	<b>22,920</b>	<b>11.9%</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equip/Software-IT	192,756	267,137	152,500	139,310	214,710	62,210	40.8%
43602 Printers	-	-	11,200	11,000	5,000	(6,200)	-55.4%
43602 Cameras	-	-	13,000	13,000	9,000	(4,000)	-30.8%
<b>TOTAL CAPITAL OUTLAY</b>	<b>192,756</b>	<b>267,137</b>	<b>176,700</b>	<b>163,310</b>	<b>228,710</b>	<b>52,010</b>	<b>29.4%</b>
<b>TOTAL BUDGET - INFORMATION TECHNOLOGY</b>	<b>605,161</b>	<b>618,233</b>	<b>679,050</b>	<b>652,895</b>	<b>840,180</b>	<b>161,130</b>	<b>23.7%</b>

**Significant Budget and Personnel Changes**

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



**CITY HALL (419.41)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41101 Clerical & Oper. Salary	14,400	14,899	16,000	15,561	-	(16,000)	-100.0%
41200 OASI-Employer Contributions	1,088	1,126	1,200	1,121	-	(1,200)	-100.0%
41300 Retirement and Pensions	864	894	950	864	-	(950)	-100.0%
41400 Worker's Comp Insurance	252	259	600	264	-	(600)	-100.0%
41500 Group Health Insurance	2,636	2,790	3,300	3,035	-	(3,300)	-100.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>19,240</b>	<b>19,968</b>	<b>22,050</b>	<b>20,845</b>	<b>-</b>	<b>(22,050)</b>	<b>-100.0%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	17,768	14,710	18,200	16,936	19,850	1,650	9.1%
42203 Consulting Services	-	-	-	-	-	-	N/A
42501 Equipment Maintenance	70	(70)	2,500	2,145	2,500	-	0.0%
42502 Bldg Maintenance	27,385	17,890	20,000	18,122	20,000	-	0.0%
42504 Maintenance of Other	-	-	2,000	1,000	2,000	-	0.0%
42601 Cleaning Supplies	1,741	1,906	3,100	2,414	3,100	-	0.0%
42612 Food	2,500	2,600	3,000	2,795	3,000	-	0.0%
42617 Cleaning Service	4,314	6,873	8,000	15,600	26,000	18,000	225.0%
42620 Other Supplies	1,192	1,421	5,000	1,988	5,000	-	0.0%
42801 Natural Gas	3,351	3,933	6,000	6,104	6,000	-	0.0%
42802 Electricity	25,596	33,278	27,000	29,798	27,000	-	0.0%
42803 Water	1,619	1,714	2,300	1,794	2,300	-	0.0%
42804 Sewer	1,118	1,139	1,000	994	1,000	-	0.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>86,654</b>	<b>85,394</b>	<b>98,100</b>	<b>99,690</b>	<b>117,750</b>	<b>19,650</b>	<b>20.0%</b>
<b>TOTAL BUDGET - CITY HALL</b>	<b>105,894</b>	<b>105,362</b>	<b>120,150</b>	<b>120,536</b>	<b>117,750</b>	<b>(2,400)</b>	<b>-2.0%</b>

**Significant Budget and Personnel Changes**

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



CITY OF

**WATERTOWN**

SOUTH DAKOTA

**PUBLIC WORKS - ENGINEERING (419.60)**

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

**Summary of Personnel**

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

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	367,440	373,987	513,500	413,917	406,500	(107,000)	-20.8%
41101 Clerical & Oper Salary	59,743	71,071	166,800	111,414	125,500	(41,300)	-24.8%
41102 Temporary Salaries	7,560	3,881	13,000	9,882	15,000	2,000	15.4%
41109 Overtime Pay	715	101	1,200	193	1,200	-	0.0%
41200 OASI-Employer Contributions	32,650	33,454	51,500	43,025	40,500	(11,000)	-21.4%
41300 Retirement & Pensions	24,583	26,590	41,000	32,000	32,000	(9,000)	-22.0%
41400 Workers Comp Insurance	1,077	924	3,500	954	1,500	(2,000)	-57.1%
41500 Group Health Insurance	47,561	43,348	91,600	64,051	78,000	(13,600)	-14.8%
<b>TOTAL PERSONAL SERVICES</b>	<b>541,329</b>	<b>553,356</b>	<b>882,100</b>	<b>675,436</b>	<b>700,200</b>	<b>(181,900)</b>	<b>-20.6%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,984	3,208	3,500	33,986	3,820	320	9.1%
42203 Consultant Services	34,802	3,569	100,000	8,160	5,000	(95,000)	-95.0%
42215 Engineering Services	-	-	-	-	45,000	45,000	N/A
42300 Publications and Rec Fees	879	647	800	2,674	1,200	400	50.0%
42501 Equip Maintenance	2,506	3,878	3,000	2,658	3,000	-	0.0%
42511 Computer Renewal/Maintenance	7,828	15,479	22,050	20,038	23,150	1,100	5.0%
42600 Office Supplies	2,676	2,878	3,500	3,424	3,500	-	0.0%
42603 Motor Fuel and Lubricants	1,596	4,499	3,600	1,705	3,600	-	0.0%
42604 Parts for Equipment	-	-	450	459	450	-	0.0%
42613 Small Tools	259	113	350	165	350	-	0.0%
42618 Postage	1,950	3,450	4,800	3,374	4,250	(550)	-11.5%
42701 Travel Exp Personnel	569	10,110	6,000	7,988	6,000	-	0.0%
42702 Subsc & Membership	12,253	2,410	2,500	2,952	2,500	-	0.0%
42703 Prof Workshops	1,065	2,639	6,500	6,217	6,500	-	0.0%
42805 Phone-Monthly Service	4,847	5,884	-	4,715	-	-	N/A
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>74,214</b>	<b>58,764</b>	<b>157,050</b>	<b>98,514</b>	<b>108,320</b>	<b>(48,730)</b>	<b>-31.0%</b>
<b>430 CAPITAL OUTLAY</b>							
43800 Vehicle	-	-	60,000	51,415	-	(60,000)	-100.0%
43617 Equipment	-	29,959	-	-	40,000	40,000	N/A
43607 Data Collector	-	1,800	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>31,759</b>	<b>60,000</b>	<b>51,415</b>	<b>40,000</b>	<b>(20,000)</b>	<b>-33.3%</b>
<b>TOTAL BUDGET - PUBLIC WORKS - ENGINEERING</b>	<b>615,543</b>	<b>643,879</b>	<b>1,099,150</b>	<b>825,366</b>	<b>848,520</b>	<b>(250,630)</b>	<b>-22.8%</b>

**Significant Budget and Personnel Changes**

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

**POLICE DEPARTMENT (421.00)**

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

**Summary of Personnel**

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

**Significant Budget and Personnel Changes**

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

**POLICE DEPARTMENT (421.00)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	469,611	491,384	526,200	569,666	560,000	33,800	6.4%
41101 Clerical & Oper Salary	2,257,143	2,395,670	2,596,000	2,425,220	2,890,000	294,000	11.3%
41102 Temporary Salaries	4,298	3,759	12,500	4,502	16,000	3,500	28.0%
41109 Overtime Pay	70,506	128,513	80,500	147,733	90,200	9,700	12.0%
41200 OASI-Employer Contributions	199,899	221,479	238,000	232,128	264,000	26,000	10.9%
41300 Retirement and Pensions	212,243	234,803	251,000	242,399	277,500	26,500	10.6%
41400 Worker's Comp Insurance	35,716	32,539	71,000	35,301	45,000	(26,000)	-36.6%
41500 Group Health Insurance	414,715	400,085	428,000	435,390	468,000	40,000	9.3%
41501 Retiree Health Insurance	10,022	-	-	(674)	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>3,674,153</b>	<b>3,908,232</b>	<b>4,203,200</b>	<b>4,091,665</b>	<b>4,610,700</b>	<b>407,500</b>	<b>9.7%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	35,051	38,801	41,200	40,832	44,950	3,750	9.1%
42203 Consultant Services	2,973	2,545	3,000	4,086	2,500	(500)	-16.7%
42209 Employees Physicals	1,153	973	1,550	1,086	1,550	-	0.0%
42210 Informant Fees	500	550	550	550	550	-	0.0%
42219 Banking Services	-	-	-	-	500	500	N/A
42300 Publication and Rec Fees	1,139	60	1,550	1,000	2,000	450	29.0%
42400 Rent-Machinery & Equip	-	-	100	-	100	-	0.0%
42501 Equip Maintenance	79,695	41,931	40,400	50,292	40,400	-	0.0%
42502 Building Maintenance	15,237	8,797	20,150	17,351	73,150	53,000	263.0%
42506 Repairs to Vehicles	10,323	16,146	15,150	10,081	15,150	-	0.0%
42511 Computer Renewal/Maintenance	117,491	128,654	131,500	130,548	148,500	17,000	12.9%
42551 Copier Maintenance	3,376	3,626	3,050	3,752	4,450	1,400	45.9%
42600 Office Supplies	12,245	10,705	10,100	9,771	10,100	-	0.0%
42603 Motor Fuel and Lubricants	56,407	79,071	79,550	63,319	79,550	-	0.0%
42605 Subsistence & Support	543	757	550	396	550	-	0.0%
42607 Education & Rec Supplies	7,999	8,914	11,100	11,285	14,100	3,000	27.0%
42609 ICAC Training & Supplies	-	-	-	-	15,000	15,000	N/A
42610 Clothing & Material	20,014	23,244	20,200	19,444	28,400	8,200	40.6%
42612 Food	-	-	-	-	1,000	1,000	N/A
42616 Firearm Supplies	372	1,832	500	1,300	500	-	0.0%
42618 Postage	3,047	2,605	3,050	2,015	3,050	-	0.0%
42619 Chem, Drugs & Lab Sup	3,353	1,581	2,050	1,851	2,050	-	0.0%
42621 Towing	170	80	400	450	400	-	0.0%
42629 Tires	3,600	854	4,550	2,152	4,550	-	0.0%
42633 Tactical Supplies	593	1,373	2,000	1,731	5,000	3,000	150.0%
42676 Risk Management Risk Supplies	343	2,245	1,000	937	1,000	-	0.0%
42677 Police Reserve Supplies	-	313	500	380	500	-	0.0%
42701 Travel Exp Personnel	14,990	23,232	20,000	19,259	20,000	-	0.0%
42702 Subsc & Membership	4,409	6,607	4,050	4,071	8,600	4,550	112.3%
42703 Prof Workshops	132	1,141	800	2,225	800	-	0.0%
42801 Gas	3,782	5,084	7,100	6,996	7,100	-	0.0%
42802 Electric	28,148	29,255	28,800	27,569	28,800	-	0.0%
42803 Water	1,417	1,512	1,550	1,407	1,550	-	0.0%
42804 Sewer	328	328	700	639	700	-	0.0%
42805 Phone-Monthly Service	31,874	50,094	50,950	49,074	50,950	-	0.0%
42900 Awards and Indemnities	1,529	1,384	2,000	1,982	2,000	-	0.0%
42906 Dare Program	4,189	4,318	4,350	4,300	4,350	-	0.0%
42907 KAPP Program	327	474	500	450	500	-	0.0%
42908 Bike Patrol	32	1,520	500	-	500	-	0.0%
42909 K-9 Program	2,368	3,813	2,050	1,986	2,050	-	0.0%
42919 Explorer Program	689	935	1,000	815	1,000	-	0.0%
42927 DASH Program	9,289	14,094	10,650	9,380	10,650	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>479,127</b>	<b>519,448</b>	<b>528,750</b>	<b>504,760</b>	<b>639,100</b>	<b>110,350</b>	<b>20.9%</b>
<b>430 CAPITAL OUTLAY</b>							
43500 Furniture, Fixtures & Equip.	4,620	-	-	-	-	-	N/A
43607 Electronic & Comm Equipment	5,725	-	-	-	-	-	N/A
43627 Officer Equipment/Firearms	21,999	-	-	-	8,500	8,500	N/A
43647 Patrol Equipment	8,740	27,960	-	-	-	-	N/A
43806 Patrol Cars	125,059	159,911	90,000	89,747	-	(90,000)	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>166,143</b>	<b>187,871</b>	<b>90,000</b>	<b>89,747</b>	<b>8,500</b>	<b>(81,500)</b>	<b>-90.6%</b>
<b>TOTAL BUDGET - POLICE DEPARTMENT</b>	<b>4,319,423</b>	<b>4,615,551</b>	<b>4,821,950</b>	<b>4,686,171</b>	<b>5,258,300</b>	<b>436,350</b>	<b>9.0%</b>

**FIRE DEPARTMENT (422.20)**

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

**Summary of Personnel**

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

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

**Significant Budget and Personnel Changes**

Addition of one Firefighter/Paramedic

**FIRE DEPARTMENT (422.20)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	162,089	173,462	188,500	181,766	201,500	13,000	6.9%
41101 Clerical & Oper Salary	404,362	405,797	466,000	436,769	509,000	43,000	9.2%
41102 Temporary Salaries	18,230	-	-	-	-	-	N/A
41109 Overtime Pay	7,956	19,700	31,500	28,602	39,000	7,500	23.8%
41200 OASI-Employer Contributions	44,502	8,196	9,500	8,935	10,500	1,000	10.5%
41300 Retirement and Pensions	18,054	47,456	55,000	51,468	60,000	5,000	9.1%
41400 Worker's Comp Insurance	81,844	17,053	34,500	16,543	22,000	(12,500)	-36.2%
41500 Group Health Insurance	6,834	92,138	99,200	107,815	117,000	17,800	17.9%
41501 Retiree Health Insurance	-	7,858	9,000	10,280	12,000	3,000	33.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>743,871</b>	<b>771,660</b>	<b>893,200</b>	<b>842,177</b>	<b>971,000</b>	<b>77,800</b>	<b>8.7%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	52,947	55,395	59,000	57,760	64,310	5,310	9.0%
42203 Consultant Services	-	123	-	11,013	-	-	N/A
42208 Software	416	-	-	-	-	-	N/A
42209 Employee Physicals	-	207	3,150	500	3,150	-	0.0%
42400 Rent-Machinery & Equip	1,157	1,810	1,250	707	1,250	-	0.0%
42402 Hydrant Rental	235,543	-	-	-	-	-	N/A
42501 Equip Maintenance	36,869	34,775	33,700	30,675	35,000	1,300	3.9%
42502 Bldg Maintenance	24,598	24,808	21,900	19,959	23,000	1,100	5.0%
42511 Computer Renewal/Maintenance	15,475	16,748	22,000	21,000	27,500	5,500	25.0%
42555 Siren Maintenance	1,011	4,219	4,500	3,490	5,000	500	11.1%
42600 Office Supplies	1,869	2,862	2,800	3,314	2,800	-	0.0%
42601 Cleaning Supplies	3,152	4,056	4,000	4,354	4,000	-	0.0%
42603 Motor Fuel and Lubricants	12,689	21,543	23,000	20,426	23,000	-	0.0%
42607 Education & Rec Supplies	31,640	25,752	25,750	23,424	25,750	-	0.0%
42610 Clothing & Material	16,667	13,733	17,000	13,651	17,000	-	0.0%
42613 Small Tools	10,357	8,228	8,225	7,500	9,000	775	9.4%
42617 Cleaning Service	1,048	-	2,450	1,200	2,450	-	0.0%
42618 Postage	350	813	500	350	500	-	0.0%
42620 Other Supplies	5,385	5,976	5,400	5,301	6,000	600	11.1%
42627 Safety Supplies	17,526	14,456	15,000	14,414	15,000	-	0.0%
42701 Travel Exp Personnel	10,148	25,447	22,800	22,354	22,800	-	0.0%
42702 Subsc & Membership	3,350	3,476	3,200	3,070	3,200	-	0.0%
42801 Natural Gas	6,996	9,592	15,000	14,792	15,000	-	0.0%
42802 Electricity	28,012	30,786	31,900	30,223	31,900	-	0.0%
42803 Water	4,345	4,048	4,600	3,866	4,600	-	0.0%
42804 Sewer	3,273	2,820	2,700	2,839	2,700	-	0.0%
42805 Phone-Monthly Service	15,388	16,642	17,000	17,740	17,000	-	0.0%
42910 Education and Outreach	9,212	6,795	5,450	4,690	5,450	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>549,423</b>	<b>335,110</b>	<b>352,275</b>	<b>338,610</b>	<b>367,360</b>	<b>15,085</b>	<b>4.3%</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery and Equipment	65,444	74,051	-	-	-	-	N/A
43605 Bunker Gear	22,000	19,837	24,500	20,210	32,000	7,500	30.6%
43607 Electronic & Comm. Equipment	12,254	6,743	78,500	56,651	15,000	(63,500)	-80.9%
43637 Hoses & Nozzles	5,906	2,882	5,000	4,500	5,000	-	0.0%
43651 SCBA Equipment	-	40,657	-	-	-	-	N/A
43800 Vehicle	37,667	-	-	-	-	-	N/A
43201 Building Improvements	24,607	-	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>167,878</b>	<b>144,170</b>	<b>108,000</b>	<b>105,200</b>	<b>52,000</b>	<b>(56,000)</b>	<b>-51.9%</b>
<b>TOTAL BUDGET - FIRE DEPARTMENT</b>	<b>1,461,172</b>	<b>1,250,940</b>	<b>1,353,475</b>	<b>1,285,987</b>	<b>1,390,360</b>	<b>36,885</b>	<b>2.7%</b>



**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**

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

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

**Significant Budget and Personnel Changes**

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

**AMBULANCE DEPARTMENT (422.91)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision	391,497	487,516	529,000	569,821	564,500	35,500	6.7%
41101 Clerical & Oper Salaries	1,616,719	1,623,189	1,809,000	1,732,074	1,978,000	169,000	9.3%
41102 Temporary Salaries	34,186	36,925	36,000	34,928	40,000	4,000	11.1%
41109 Overtime Pay	53,347	55,613	63,500	63,469	72,500	9,000	14.2%
41200 OASI-Employer Contributions	30,644	32,941	34,500	33,321	37,000	2,500	7.2%
41300 Retirement and Pensions	161,490	174,723	194,300	186,758	212,000	17,700	9.1%
41400 Worker's Comp Insurance	43,850	41,047	124,000	43,632	65,000	(59,000)	-47.6%
41500 Group Health Insurance	311,699	308,263	332,500	365,021	395,000	62,500	18.8%
41501 Retiree Health Insurance	34,243	38,742	42,000	49,353	46,000	4,000	9.5%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,677,675</b>	<b>2,798,959</b>	<b>3,164,800</b>	<b>3,078,376</b>	<b>3,410,000</b>	<b>245,200</b>	<b>7.7%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	12,197	12,701	13,500	12,945	14,750	1,250	9.3%
42203 Consultant Services	45,860	56,361	54,750	48,770	15,000	(39,750)	-72.6%
42209 Employee Physicals	2,876	1,428	10,000	2,500	10,000	-	0.0%
42231 Billing Services	-	-	-	-	45,000	45,000	N/A
42400 Rent-Machinery & Equip	7	69	500	1,227	500	-	0.0%
42501 Equip Maintenance	30,542	34,759	34,250	30,034	34,250	-	0.0%
42511 Computer Renewal/Maintenance	5,312	4,303	5,350	7,804	5,350	-	0.0%
42600 Office Supplies	2,098	1,334	2,500	1,097	2,500	-	0.0%
42603 Motor Fuel & Lubricants	34,811	43,260	46,000	42,151	50,000	4,000	8.7%
42607 Education & Rec Supplies	4,161	8,252	14,000	7,898	14,000	-	0.0%
42610 Clothing & Material	10,796	6,849	11,500	11,000	11,500	-	0.0%
42618 Postage	-	-	1,300	200	1,300	-	0.0%
42620 Medical Supplies	46,712	39,364	49,750	48,825	49,750	-	0.0%
42701 Travel Exp Personnel	3,644	7,377	6,600	5,608	6,600	-	0.0%
42702 Subsc & Membership	375	3,825	3,500	2,238	3,500	-	0.0%
42703 Professional Workshops	2,397	6,171	4,000	3,565	4,000	-	0.0%
42805 Phone-Monthly	1,441	14,346	18,250	17,344	18,250	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>203,229</b>	<b>240,399</b>	<b>275,750</b>	<b>243,206</b>	<b>286,250</b>	<b>10,500</b>	<b>3.8%</b>
<b>430 CAPITAL OUTLAY</b>							
43604 Ambulance Equipment	10,425	8,966	-	26,808	15,400	15,400	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>10,425</b>	<b>8,966</b>	<b>-</b>	<b>26,808</b>	<b>15,400</b>	<b>15,400</b>	<b>N/A</b>
<b>TOTAL BUDGET - AMBULANCE DEPARTMENT</b>	<b>2,891,329</b>	<b>3,048,324</b>	<b>3,440,550</b>	<b>3,348,390</b>	<b>3,711,650</b>	<b>271,100</b>	<b>7.9%</b>

**PUBLIC WORKS ADMINISTRATION (430.10)**

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

**Summary of Personnel**

Position	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Proposed
Asst. City Manager/Public Works Director	-	-	-	-	1
Executive Assistant	-	-	-	-	1
<b>Total</b>	-	-	-	-	<b>2.00</b>

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	-	-	-	-	170,500	170,500	N/A
41101 Clerical & Oper Salary	-	-	-	-	55,500	55,500	N/A
41109 Overtime Pay	-	-	-	-	900	900	N/A
41200 OASI-Employer Contributions	-	-	-	-	17,200	17,200	N/A
41300 Retirement & Pensions	-	-	-	-	13,600	13,600	N/A
41400 Workers Comp Insurance	-	-	-	-	600	600	N/A
41500 Group Health Insurance	-	-	-	-	17,000	17,000	N/A
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	<b>275,300</b>	<b>275,300</b>	<b>N/A</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	-	-	-	-	1,000	1,000	N/A
42203 Consulting Services	-	-	-	-	5,000	5,000	N/A
42501 Equip Maintenance	-	-	-	-	500	500	N/A
42600 Office Supplies	-	-	-	-	500	500	N/A
42603 Motor Fuel and Lubricants	-	-	-	-	1,000	1,000	N/A
42604 Parts for Equipment	-	-	-	-	500	500	N/A
42618 Postage	-	-	-	-	1,400	1,400	N/A
42635 Resource Materials	-	-	-	-	2,500	2,500	N/A
42701 Travel Exp Personnel	-	-	-	-	6,500	6,500	N/A
42702 Subsc & Membership	-	-	-	-	4,950	4,950	N/A
42703 Prof Workshops	-	-	-	-	3,500	3,500	N/A
42805 Phone-Monthly Service	-	-	-	-	960	960	N/A
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	-	-	-	-	<b>28,310</b>	<b>28,310</b>	<b>N/A</b>
<b>TOTAL BUDGET - PUBLIC WORKS ADMINISTRATION</b>	-	-	-	-	<b>303,610</b>	<b>303,610</b>	<b>N/A</b>

**Significant Budget and Personnel Changes**

Public Works Administration Budget implemented in 2024.



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

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

**Summary of Personnel**

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

**Significant Budget and Personnel Changes**

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

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	142,489	151,500	163,000	164,952	174,500	11,500	7.1%
41101 Clerical & Oper Salary	577,427	617,780	723,500	671,247	783,000	59,500	8.2%
41102 Temporary Salaries	19,946	23,670	56,000	27,936	68,500	12,500	22.3%
41109 Overtime Pay	11,441	16,279	25,300	25,761	27,500	2,200	8.7%
41200 OASI-Employer Contributions	53,836	61,361	71,500	73,064	77,000	5,500	7.7%
41300 Retirement and Pensions	44,044	49,155	53,300	60,100	57,500	4,200	7.9%
41400 Worker's Comp Insurance	15,840	16,099	43,000	19,210	18,500	(24,500)	-57.0%
41500 Group Health Insurance	144,568	135,022	163,000	157,608	193,000	30,000	18.4%
41501 Retiree Health Insurance	6,904	7,311	8,500	8,031	10,000	1,500	17.6%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,016,495</b>	<b>1,078,177</b>	<b>1,307,100</b>	<b>1,207,910</b>	<b>1,409,500</b>	<b>102,400</b>	<b>7.8%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	39,290	39,605	39,500	38,572	43,100	3,600	9.1%
42203 Consultant Services	-	35	-	139	-	-	N/A
42220 Drug/Alcohol Testing	1,661	1,331	1,700	1,413	1,700	-	0.0%
42300 Publication & Rec Fees	554	460	1,550	1,547	1,600	50	3.2%
42400 Rent-Machinery & Equip	19,127	26,436	37,800	35,522	37,800	-	0.0%
42404 Other Rentals	38,837	28,066	37,800	43,993	45,000	7,200	19.0%
42500 Construction Materials	165,709	200,606	190,000	186,226	200,000	10,000	5.3%
42501 Equip Maintenance	25,708	49,452	43,600	42,192	45,000	1,400	3.2%
42502 Bldg Maintenance	6,549	11,510	10,100	9,583	10,100	-	0.0%
42509 Seal Coating/Crack Sealing	700	(6,044)	-	-	-	-	N/A
42519 Signal Light Maintenance	1,401	34,287	16,400	14,948	18,000	1,600	9.8%
42520 Deicing Sand	-	-	-	17,547	-	-	N/A
42551 Copier Maintenance	-	-	-	-	2,200	2,200	N/A
42600 Office Supplies	2,167	1,275	2,550	1,711	2,550	-	0.0%
42601 Cleaning Supplies	1,117	1,325	1,400	2,118	3,000	1,600	114.3%
42603 Motor Fuel and Lubricants	40,272	58,829	49,000	37,238	92,500	43,500	88.8%
42604 Parts for Equipment	33,468	32,186	38,200	35,299	40,000	1,800	4.7%
42610 Clothing & Material	3,509	2,669	4,000	2,894	8,000	4,000	100.0%
42612 Food	537	507	550	453	1,000	450	81.8%
42613 Small Tools	8,189	6,083	7,500	6,048	10,000	2,500	33.3%
42625 Traffic Control Materials	47,514	51,199	54,000	52,936	60,000	6,000	11.1%
42701 Travel Exp Personnel	3,854	3,113	5,000	9,462	15,000	10,000	200.0%
42801 Natural Gas	5,669	7,002	9,100	10,368	10,000	900	9.9%
42802 Electric	5,641	6,307	10,300	8,461	10,300	-	0.0%
42803 Water	3,297	3,195	2,500	2,013	2,500	-	0.0%
42804 Sewer	985	986	1,200	1,066	1,200	-	0.0%
42805 Phone-Monthly Service	4,364	5,287	10,200	5,569	10,200	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>460,119</b>	<b>565,707</b>	<b>573,950</b>	<b>567,317</b>	<b>670,750</b>	<b>96,800</b>	<b>16.9%</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	-	96,280	32,000	31,381	-	(32,000)	-100.0%
43643 Tractor w/Side Mower	60,243	-	-	-	-	-	N/A
43645 Trailers	10,675	8,150	-	-	-	-	N/A
43804 Pickup	36,444	-	-	89,116	-	-	N/A
43823 Skid Steer w/Attachments	49,993	15,950	-	-	-	-	N/A
53928 Digital Sign	-	-	-	15,199	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>157,355</b>	<b>120,380</b>	<b>32,000</b>	<b>135,696</b>	<b>-</b>	<b>(32,000)</b>	<b>-100.0%</b>
<b>TOTAL BUDGET - PUBLIC WORKS - STREET DIVISION</b>	<b>1,633,969</b>	<b>1,764,264</b>	<b>1,913,050</b>	<b>1,910,923</b>	<b>2,080,250</b>	<b>167,200</b>	<b>8.7%</b>

**PUBLIC WORKS – STREET DIVISION-SNOW REMOVAL (431.25)**

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

**Summary of Personnel**

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

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41102 Temporary Salaries	1,520	1,426	16,800	2,845	21,000	4,200	25.0%
41109 Overtime Pay	22,651	32,712	59,000	107,354	77,500	18,500	31.4%
41200 OASI-Employer Contributions	116	109	6,000	291	7,600	1,600	26.7%
41300 Retirement and Pensions	-	-	3,500	-	5,000	1,500	42.9%
41400 Worker's Comp Insurance	1,080	258	2,800	46	4,000	1,200	42.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>25,367</b>	<b>34,505</b>	<b>88,100</b>	<b>110,536</b>	<b>115,100</b>	<b>27,000</b>	<b>30.6%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	722	721	800	747	900	100	12.5%
42216 Outside Contract Labor	-	-	-	-	-	-	N/A
42400 Rent-Machinery & Equip	85,135	126,822	252,500	179,348	175,000	(77,500)	-30.7%
42501 Equip Maintenance	19,184	46,878	40,000	35,232	40,000	-	0.0%
42520 Deicing Sand	30,256	16,459	30,300	25,000	30,300	-	0.0%
42603 Motor Fuel and Lubricants	37,590	79,679	54,000	100,657	92,500	38,500	71.3%
42604 Parts for Equipment	28,044	64,320	50,000	73,191	65,000	15,000	30.0%
42619 Chem, Drug & Lab Sup	36,192	48,764	50,000	45,129	100,000	50,000	100.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>237,123</b>	<b>383,643</b>	<b>477,600</b>	<b>459,303</b>	<b>503,700</b>	<b>26,100</b>	<b>5.5%</b>
<b>430 CAPITAL OUTLAY</b>							
43603 Snow Removal Equipment	19,875	194,288	-	-	-	-	N/A
43812 Dump Trucks	-	343,294	-	333,721	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>19,875</b>	<b>537,582</b>	<b>-</b>	<b>333,721</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>BUDGET TOTAL - PUBLIC WORKS - SNOW REMOVAL DIVISION</b>	<b>282,365</b>	<b>955,730</b>	<b>565,700</b>	<b>903,560</b>	<b>618,800</b>	<b>53,100</b>	<b>9.4%</b>

**Significant Budget and Personnel Changes**

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



CITY OF  
**WATERTOWN**  
SOUTH DAKOTA



STREET LIGHTING/FIRE PROTECTION COST (431.60)

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

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23		MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
420 OTHER CURRENT EXPENDITURES								
42800 Utilities	556,353	799,952	820,000	831,286		870,000	50,000	6.1%
TOTAL OTHER CURRENT EXPENDITURES	556,353	799,952	820,000	831,286		870,000	50,000	6.1%
TOTAL BUDGET - STREET LIGHTING	556,353	799,952	820,000	831,286		870,000	50,000	6.1%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

**WATER RESOURCES (432.54)**

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

**Summary of Personnel**

No personnel are allocated to this department.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	477	591	600	582	670	70	11.7%
42225 Water Monitoring	103	263	600	543	600	-	0.0%
42669 Flood Supplies & Materials	-	-	-	73,061	-	-	N/A
42905 USGS Gaging Stations	23,670	23,910	30,000	24,000	30,000	-	0.0%
42910 Education and Outreach	24,218	20,634	26,000	16,059	26,000	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>48,468</b>	<b>45,398</b>	<b>57,200</b>	<b>114,246</b>	<b>57,270</b>	<b>70</b>	<b>0.1%</b>
<b>TOTAL BUDGET - WATER RESOURCES</b>	<b>48,468</b>	<b>45,398</b>	<b>57,200</b>	<b>114,246</b>	<b>57,270</b>	<b>70</b>	<b>0.1%</b>

**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**

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

**Significant Budget and Personnel Changes**

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

**CEMETERY (437.00)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	63,975	64,473	68,000	68,022	72,000	4,000	5.9%
41101 Clerical & Oper Salary	52,301	53,927	57,000	56,485	60,100	3,100	5.4%
41102 Temporary Salaries	36,453	41,216	72,000	27,719	65,000	(7,000)	-9.7%
41109 Overtime Pay	150	-	-	-	-	-	N/A
41200 OASI-Employer Contributions	11,077	11,563	14,500	60,303	14,500	-	0.0%
41300 Retirement and Pensions	6,977	7,104	7,500	7,526	8,000	500	6.7%
41400 Worker's Comp Insurance	2,835	2,362	6,200	2,545	3,500	(2,700)	-43.5%
41500 Group Health Insurance	22,866	24,184	27,000	26,820	28,500	1,500	5.6%
<b>TOTAL PERSONAL SERVICES</b>	<b>196,634</b>	<b>204,829</b>	<b>252,200</b>	<b>249,419</b>	<b>251,600</b>	<b>(600)</b>	<b>-0.2%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	3,038	2,993	3,250	3,187	3,550	300	9.2%
42300 Publication & Rec Fees	1,590	1,500	1,275	1,430	1,600	325	25.5%
42501 Equip Maintenance	645	2,830	2,550	2,252	3,000	450	17.6%
42502 Bldg Maintenance	6,534	3,701	715	635	3,500	2,785	389.5%
42600 Office Supplies	212	124	255	477	250	(5)	-2.0%
42601 Cleaning Supplies	10	35	5	-	100	95	1900.0%
42603 Motor Fuel & Lubricants	8,825	8,916	8,000	7,554	9,000	1,000	12.5%
42604 Parts For Equipment	6,538	2,520	3,000	3,427	4,000	1,000	33.3%
42610 Clothing & Materials	-	-	-	-	700	700	N/A
42613 Small Tools	420	752	510	436	750	240	47.1%
42615 Ag & Hort Supplies	1,003	5,171	9,180	2,069	6,500	(2,680)	-29.2%
42618 Postage	30	50	5	25	100	95	1900.0%
42620 Other Supplies	90	782	10	195	600	590	5900.0%
42801 Natural Gas	1,787	2,011	50	2,442	2,300	2,250	4500.0%
42802 Electricity	1,603	2,439	35	2,554	2,500	2,465	7042.9%
42803 Water	1,332	1,424	20	1,558	1,500	1,480	7400.0%
42804 Sewer	328	328	5	289	350	345	6900.0%
42805 Phone-Monthly Service	847	925	15	762	950	935	6233.3%
42806 Phone-Long Distance	18	25	-	-	-	-	N/A
42808 Propane	227	4,687	30	4,015	5,500	5,470	18233.3%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>35,077</b>	<b>41,213</b>	<b>28,910</b>	<b>33,306</b>	<b>46,750</b>	<b>17,840</b>	<b>61.7%</b>
<b>430 CAPITAL OUTLAY</b>							
43601 Mower	24,015	12,945	16,800	14,413	-	(16,800)	-100.0%
43659 Weed Trimmers	-	-	1,000	837	-	(1,000)	-100.0%
43682 Monument Foundation Strips	9,000	11,726	12,500	-	12,500	-	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>33,015</b>	<b>24,671</b>	<b>30,300</b>	<b>15,250</b>	<b>12,500</b>	<b>(17,800)</b>	<b>-58.7%</b>
<b>450 OTHER EXPENDITURES</b>							
45201 Reclaim Cemetery Lots	1,860	3,112	-	-	-	-	N/A
45300 Refunds & Reimbursements	-	1,716	-	-	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>1,860</b>	<b>4,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - CEMETERY</b>	<b>266,586</b>	<b>275,541</b>	<b>311,410</b>	<b>297,975</b>	<b>310,850</b>	<b>(560)</b>	<b>-0.2%</b>

**MOSQUITO CONTROL (441.32)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41102 Temporary Salaries	5,234	-	11,700	8,146	16,000	4,300	36.8%
41109 Overtime Pay	681	2,596	4,000	500	-	(4,000)	-100.0%
41200 OASI-Employer Contributions	401	-	1,200	487	1,250	50	4.2%
41400 Worker's Comp Insurance	-	-	600	-	600	-	0.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>6,316</b>	<b>2,596</b>	<b>17,500</b>	<b>9,133</b>	<b>17,850</b>	<b>350</b>	<b>2.0%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	284	324	350	319	390	40	11.4%
42230 Mosquito Control Supplies	96,134	95,932	103,000	101,863	103,000	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>96,418</b>	<b>96,256</b>	<b>103,350</b>	<b>102,182</b>	<b>103,390</b>	<b>40</b>	<b>0.0%</b>
<b>430 CAPITAL OUTLAY</b>							
43636 ULV Mosquito Sprayer	-	15,389	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>15,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - MOSQUITO CONTROL</b>	<b>102,734</b>	<b>114,241</b>	<b>120,850</b>	<b>111,315</b>	<b>121,240</b>	<b>390</b>	<b>0.3%</b>

**Significant Budget and Personnel Changes**

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

**ANIMAL CONTROL/CODE ENFORCEMENT OFFICER (441.43)**

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

**Summary of Personnel**

Position	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
Animal Control Officer	1	1	1	1	1
Code Enforcement Officer	-	-	-	1	1
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41101 Clerical & Oper Salary	52,540	82,347	109,000	109,092	117,000	8,000	7.3%
41109 Overtime Pay	-	-	1,800	200	1,800	-	0.0%
41200 OASI-Employer Contributions	3,963	6,062	8,100	7,959	9,000	900	11.1%
41300 Retirement and Pensions	3,152	4,941	6,700	6,569	7,200	500	7.5%
41400 Worker's Comp Insurance	484	479	2,000	1,464	2,000	-	0.0%
41500 Group Health Insurance	6,767	14,683	20,500	20,335	22,000	1,500	7.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>66,906</b>	<b>108,512</b>	<b>148,100</b>	<b>145,619</b>	<b>159,000</b>	<b>10,900</b>	<b>7.4%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	789	1,789	1,700	1,674	1,860	160	9.4%
42203 Consultant Services	32,000	32,000	40,000	40,000	-	(40,000)	-100.0%
42216 Outside Contract Labor	-	-	-	40,000	40,000	40,000	N/A
42204 Nuisance Abatement Costs	-	-	2,000	1,000	2,000	-	0.0%
42501 Equip Maintenance	1,021	6,916	8,100	5,909	8,100	-	0.0%
42600 Office Supplies	-	243	600	324	600	-	0.0%
42603 Motor Fuel and Lubricants	3,490	5,924	7,100	5,917	7,100	-	0.0%
42607 Education & Rec Supplies	410	-	450	200	450	-	0.0%
42610 Clothing and Materials	463	680	1,100	871	1,100	-	0.0%
42612 Food	-	-	-	-	500	500	N/A
42619 Chem, Drug & Lab Sup	-	-	300	229	300	-	0.0%
42620 Other Supplies	260	1,038	800	1,055	800	-	0.0%
42701 Travel Expense Personnel	-	33	2,100	1,338	2,100	-	0.0%
42805 Phone-Monthly Service	640	1,433	2,000	-	2,000	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>39,073</b>	<b>50,056</b>	<b>66,250</b>	<b>98,515</b>	<b>66,910</b>	<b>660</b>	<b>1.0%</b>
<b>430 CAPITAL OUTLAY</b>							
43801 Vehicle	-	58,295	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>58,295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - ANIMAL CONTROL/CODE ENFORCEMENT</b>	<b>105,979</b>	<b>216,863</b>	<b>214,350</b>	<b>244,134</b>	<b>225,910</b>	<b>11,560</b>	<b>5.4%</b>

**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**

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

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

**Significant Budget and Personnel Changes**

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

**FORESTRY (452.40)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	67,149	88,413	111,200	110,597	119,000	7,800	7.0%
41101 Clerical & Oper Salary	58,071	79,810	137,500	126,613	148,000	10,500	7.6%
41102 Temporary Salaries	4,961	18,581	22,200	17,848	22,000	(200)	-0.9%
41109 Overtime Pay	-	1,079	1,000	622	1,200	200	20.0%
41200 OASI-Employer Contributions	9,247	13,634	19,500	18,408	22,000	2,500	12.8%
41300 Retirement and Pensions	7,509	10,035	15,200	13,812	16,000	800	5.3%
41400 Worker's Comp Insurance	8,458	12,516	42,500	19,038	25,000	(17,500)	-41.2%
41500 Group Health Insurance	37,999	34,088	59,200	39,941	43,500	(15,700)	-26.5%
<b>TOTAL PERSONAL SERVICES</b>	<b>193,394</b>	<b>258,156</b>	<b>408,300</b>	<b>346,879</b>	<b>396,700</b>	<b>(11,600)</b>	<b>-2.8%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,669	6,137	3,250	5,974	6,500	3,250	100.0%
42203 Consultant Services	27,250	23,727	25,500	22,938	-	(25,500)	-100.0%
42216 Outside Contract Labor	-	-	-	-	26,000	26,000	N/A
42400 Rent-Machinery & Equip	-	-	3,100	2,000	3,000	(100)	-3.2%
42500 Construction Materials	-	-	100	50	100	-	0.0%
42501 Equip Maintenance	13,236	18,120	2,000	10,874	20,000	18,000	900.0%
42504 Maintenance of Other	1,597	1,804	1,050	1,154	1,500	450	42.9%
42600 Office Supplies	-	50	150	232	200	50	33.3%
42603 Motor Fuel and Lubricants	5,323	14,677	4,000	8,760	11,000	7,000	175.0%
42610 Clothing & Material	-	-	-	-	1,400	1,400	N/A
42613 Small Tools	96	2,829	400	300	3,500	3,100	775.0%
42615 Ag & Hort Supplies	69	29	1,050	621	750	(300)	-28.6%
42627 Safety Supplies	226	3,357	10	2,091	2,000	1,990	19900.0%
42701 Travel Exp Personnel	68	820	450	533	800	350	77.8%
42702 Subsc & Membership	620	1,623	800	855	800	-	0.0%
42801 Natural Gas	98	157	200	205	200	-	0.0%
42802 Electricity	592	756	550	458	750	200	36.4%
42803 Water	85	202	100	66	250	150	150.0%
42804 Sewer	124	239	100	152	250	150	150.0%
42805 Phone-Monthly Service	260	1,480	1,350	1,910	1,500	150	11.1%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>52,313</b>	<b>76,007</b>	<b>44,160</b>	<b>59,174</b>	<b>80,500</b>	<b>36,340</b>	<b>82.3%</b>
<b>430 CAPITAL OUTLAY</b>							
43301 Trees	-	63,800	-	-	15,000	15,000	N/A
43600 Machinery & Equipment	-	304,687	10,000	49,318	-	(10,000)	-100.0%
43602 Computer Equip/Software	-	-	9,000	9,000	-	(9,000)	-100.0%
43643 Tractor/Loader	8,476	-	-	-	-	-	N/A
43804 Pickup	-	-	50,000	49,000	-	(50,000)	-100.0%
43646 Chain Saw /Chipper	82,794	-	-	-	2,500	2,500	N/A
43812 Dump Truck	-	99,637	-	-	-	-	N/A
43831 Bucket Truck	48,017	-	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>139,287</b>	<b>468,124</b>	<b>69,000</b>	<b>107,318</b>	<b>17,500</b>	<b>(51,500)</b>	<b>-74.6%</b>
<b>TOTAL BUDGET - FORESTRY</b>	<b>384,994</b>	<b>802,287</b>	<b>521,460</b>	<b>513,370</b>	<b>494,700</b>	<b>(26,760)</b>	<b>-5.1%</b>



**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**

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

**Significant Budget and Personnel Changes**

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

**LIBRARY (455.00)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	142,058	100,653	158,200	125,407	165,500	7,300	4.6%
41101 Clerical & Oper Salary	342,341	354,534	376,200	379,652	400,500	24,300	6.5%
41102 Temporary Salaries	63,430	75,903	88,000	66,262	97,500	9,500	10.8%
41200 OASI-Employer Contributions	39,289	38,268	45,100	40,857	48,300	3,200	7.1%
41300 Retirement and Pensions	30,277	28,684	32,100	31,454	34,000	1,900	5.9%
41400 Worker's Comp Insurance	1,776	1,608	3,200	1,359	1,800	(1,400)	-43.8%
41500 Group Health Insurance	98,403	97,501	125,500	119,021	133,500	8,000	6.4%
<b>TOTAL PERSONAL SERVICES</b>	<b>717,574</b>	<b>697,151</b>	<b>828,300</b>	<b>764,013</b>	<b>881,100</b>	<b>52,800</b>	<b>6.4%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	15,097	15,064	16,500	15,885	18,000	1,500	9.1%
42107 Temp-Not Subject to Worker's Comp	933	576	-	588	-	-	N/A
42203 Consultant Services	-	625	-	-	-	-	N/A
42214 ILS Maintenance	16,923	-	-	-	-	-	N/A
42217 Advertising	-	-	-	-	4,000	4,000	N/A
42300 Publication & Rec Fees	-	160	4,000	283	200	(3,800)	-95.0%
42501 Equip Maintenance	9,539	7,209	8,200	7,662	8,200	-	0.0%
42502 Bldg Maintenance	2,797	8,067	19,000	9,155	10,000	(9,000)	-47.4%
42504 Maintenance of Others	2,317	2,017	2,500	2,247	2,500	-	0.0%
42511 Computer Renewal/Maintenance	8,750	41,047	45,000	44,051	50,000	5,000	11.1%
42551 Copier Maintenance	-	-	-	-	1,700	1,700	N/A
42600 Office Supplies	6,315	6,601	9,000	7,520	9,000	-	0.0%
42601 Cleaning Supplies	5,764	6,155	7,000	6,420	7,000	-	0.0%
42603 Motor Fuel And Lubricants	80	130	200	91	200	-	0.0%
42618 Postage	3,008	3,506	3,200	3,792	6,400	3,200	100.0%
42627 Safety Supplies	56	221	350	371	350	-	0.0%
42630 Circulation Supplies	7,124	8,753	10,000	9,611	13,000	3,000	30.0%
42683 Electronic Subscriptions	26,334	37,670	35,000	34,149	37,000	2,000	5.7%
42701 Travel Exp Personnel	5,826	9,158	9,000	8,733	9,000	-	0.0%
42702 Subsc & Membership	3,014	1,963	2,500	1,975	2,500	-	0.0%
42707 Patron Subscriptions	8,800	9,578	10,500	10,071	10,500	-	0.0%
42708 Ebooks	42,653	44,819	45,000	44,323	45,000	-	0.0%
42801 Natural Gas	8,169	8,687	10,000	9,181	14,000	4,000	40.0%
42802 Electricity	27,182	25,903	30,000	28,302	30,000	-	0.0%
42803 Water	3,621	2,382	3,500	2,648	3,500	-	0.0%
42804 Sewer	476	565	600	588	650	50	8.3%
42805 Phone-Monthly Service	4,260	7,110	5,480	6,846	7,200	1,720	31.4%
42813 Internet Service Provider	718	659	1,000	840	800	(200)	-20.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>209,756</b>	<b>248,625</b>	<b>277,530</b>	<b>255,332</b>	<b>290,700</b>	<b>13,170</b>	<b>4.7%</b>
<b>430 CAPITAL OUTLAY</b>							
43400 Library Books & Off Ref	50,504	74,662	80,000	79,412	82,400	2,400	3.0%
43201 Improvements to Buildings	27,800	-	-	-	-	-	N/A
43500 Furniture, Fixtures & Furnishing	-	15,610	-	-	300	300	N/A
43600 Machinery & Equipment	14,070	4,571	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>92,374</b>	<b>94,843</b>	<b>80,000</b>	<b>79,412</b>	<b>82,700</b>	<b>2,700</b>	<b>3.4%</b>
<b>TOTAL BUDGET - LIBRARY</b>	<b>1,019,704</b>	<b>1,040,619</b>	<b>1,185,830</b>	<b>1,098,757</b>	<b>1,254,500</b>	<b>68,670</b>	<b>5.8%</b>

**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**

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

**Significant Budget and Personnel Changes**

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

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	136,302	170,908	167,000	217,739	171,000	4,000	2.4%
41101 Clerical & Oper Salary	189,876	91,180	162,000	51,168	173,500	11,500	7.1%
41102 Temporary Salaries	872	11,086	-	38,733	-	-	N/A
41109 Overtime Costs	116	-	900	-	900	-	0.0%
41200 OASI-Employer Contributions	23,778	20,062	24,300	23,042	25,300	1,000	4.1%
41300 Retirement and Pensions	19,577	15,618	20,000	18,998	21,000	1,000	5.0%
41400 Worker's Comp Insurance	1,295	1,410	2,000	631	1,500	(500)	-25.0%
41500 Group Health Insurance	50,263	36,214	70,000	51,194	54,500	(15,500)	-22.1%
<b>TOTAL PERSONAL SERVICES</b>	<b>422,079</b>	<b>346,478</b>	<b>446,200</b>	<b>401,505</b>	<b>447,700</b>	<b>1,500</b>	<b>0.3%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,384	1,941	2,700	2,592	2,950	250	9.3%
42203 Consultant Services	6,718	28,879	26,200	27,368	40,000	13,800	52.7%
42204 Nuisance Abatement Costs	418	-	2,500	-	2,500	-	0.0%
42219 Banking Services	-	-	-	-	1,000	1,000	N/A
42300 Publication and Recording Fees	5,309	4,232	5,850	5,015	5,000	(850)	-14.5%
42501 Equip Maintenance	880	2,603	3,200	2,330	3,200	-	0.0%
42511 Computer Renewal/Maintenance	1,808	35,591	38,000	38,608	38,000	-	0.0%
42600 Office Supplies	2,319	2,794	2,800	2,264	2,800	-	0.0%
42602 Motor Supplies	18	564	1,250	560	1,250	-	0.0%
42603 Motor Fuel and Lubricants	2,578	2,818	3,750	3,646	3,750	-	0.0%
42618 Postage	1,400	900	3,250	1,924	500	(2,750)	-84.6%
42635 Resource Materials	311	-	2,050	500	2,050	-	0.0%
42701 Travel Exp Personnel	1,085	966	5,450	5,456	6,500	1,050	19.3%
42702 Subsc & Membership	1,539	12,080	12,650	12,332	3,000	(9,650)	-76.3%
42703 Professional Workshops	432	10,735	4,500	3,895	4,500	-	0.0%
42805 Phone-Monthly Service	3,570	3,888	5,700	3,758	5,700	-	0.0%
42910 Education & Outreach	1,148	552	1,800	1,000	1,800	-	0.0%
42915 Planning Commission Expenses	767	31	1,000	272	1,500	500	50.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>32,684</b>	<b>108,574</b>	<b>122,650</b>	<b>111,519</b>	<b>126,000</b>	<b>3,350</b>	<b>2.7%</b>
<b>TOTAL BUDGET - PUBLIC WORKS - COMMUNITY DEVELOPMEN</b>	<b>454,763</b>	<b>455,052</b>	<b>568,850</b>	<b>513,024</b>	<b>573,700</b>	<b>4,850</b>	<b>0.9%</b>

**TRANSFERS OUT TO OTHER FUNDS (493.00)**

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

**Summary of Personnel**

No personnel are allocated to this department.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>490 MISCELLANEOUS</b>							
49311 Trans out - Park & Rec	1,800,000	2,200,000	2,450,000	2,450,000	2,000,000	(450,000)	-18.4%
49312 Trans out - Airport	-	-	-	-	500,000	500,000	N/A
49313 Trans out - Upper Big Sioux River	50,000	50,000	-	-	-	-	N/A
49320 Trans out - E911	75,000	75,000	75,000	75,000	75,000	-	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>1,925,000</b>	<b>2,325,000</b>	<b>2,525,000</b>	<b>2,525,000</b>	<b>2,575,000</b>	<b>50,000</b>	<b>2.0%</b>
<b>TOTAL BUDGET - OPERATING TRANSFERS</b>	<b>1,925,000</b>	<b>2,325,000</b>	<b>2,525,000</b>	<b>2,525,000</b>	<b>2,575,000</b>	<b>50,000</b>	<b>2.0%</b>

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.



CITY OF

**WATERTOWN**

SOUTH DAKOTA

# SPECIAL REVENUE FUNDS

DEPARTMENT PERSONNEL AND EXPENDITURES





**SUPERVISION (451.21)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	94,341	128,259	164,200	160,980	174,000	9,800	6.0%
41101 Clerical & Oper Salary	96,538	95,130	49,500	52,169	56,000	6,500	13.1%
41102 Temporary Salaries	-	-	-	-	16,500	16,500	N/A
41200 OASI-Employer Contributions	14,394	15,450	16,000	15,715	18,200	2,200	13.8%
41300 Retirement and Pensions	11,453	9,893	13,000	12,793	14,000	1,000	7.7%
41400 Worker's Comp Insurance	159	303	1,000	206	500	(500)	-50.0%
41500 Group Health Insurance	20,596	17,623	26,500	25,515	32,000	5,500	20.8%
<b>TOTAL PERSONAL SERVICES</b>	<b>237,481</b>	<b>266,658</b>	<b>270,200</b>	<b>267,379</b>	<b>311,200</b>	<b>41,000</b>	<b>15.2%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	1,892	1,633	1,800	1,743	1,980	180	10.0%
42203 Consultant Services	1,628	1,998	3,300	2,125	3,500	200	6.1%
42217 Advertising	-	-	-	-	3,500	3,500	N/A
42219 Banking Services	19,560	22,002	20,000	23,508	22,000	2,000	10.0%
42300 Publication & Rec Fees	185	2,594	20,000	2,536	1,500	(18,500)	-92.5%
42504 Maintenance of Others	467	729	200	422	700	500	250.0%
42511 Computer Renewal/Maintenance	17,063	17,062	18,700	18,000	18,000	(700)	-3.7%
42551 Copier Maintenance	-	-	-	-	1,700	1,700	N/A
42600 Office Supplies	1,985	1,993	2,250	1,999	4,000	1,750	77.8%
42618 Postage	700	625	800	916	800	-	0.0%
42701 Travel Exp Personnel	180	-	750	826	800	50	6.7%
42702 Subsc & Membership	500	20	500	430	500	-	0.0%
42805 Phone-Monthly Service	-	680	-	860	700	700	N/A
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>44,160</b>	<b>49,336</b>	<b>68,300</b>	<b>53,366</b>	<b>59,680</b>	<b>(8,620)</b>	<b>-12.6%</b>
<b>TOTAL BUDGET - SUPERVISION</b>	<b>281,641</b>	<b>315,994</b>	<b>338,500</b>	<b>320,744</b>	<b>370,880</b>	<b>32,380</b>	<b>9.6%</b>

**Significant Budget and Personnel Changes**

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



CITY OF  
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**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**

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

**Significant Budget and Personnel Changes**

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

**RECREATION (451.23)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	169,621	162,638	230,000	209,318	228,300	(1,700)	-0.7%
41101 Clerical & Oper Salary	116,221	133,028	143,000	110,376	-	(143,000)	-100.0%
41102 Temporary Salaries	51,269	55,391	127,000	108,440	198,500	71,500	56.3%
41109 Overtime	152	568	1,300	175	-	(1,300)	-100.0%
41200 OASI-Employer Contributions	24,899	26,283	37,500	32,845	31,700	(5,800)	-15.5%
41300 Retirement and Pensions	16,938	17,773	23,000	18,881	20,500	(2,500)	-10.9%
41400 Worker's Comp Insurance	2,731	3,045	7,600	3,432	4,000	(3,600)	-47.4%
41500 Group Insurance	53,666	48,113	67,000	51,930	56,000	(11,000)	-16.4%
41600 Unemployment Benefits	(112)	-	-	-	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>435,385</b>	<b>446,839</b>	<b>636,400</b>	<b>535,396</b>	<b>539,000</b>	<b>(97,400)</b>	<b>-15.3%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	15,784	15,825	16,950	16,621	18,480	1,530	9.0%
42200 Expert and Consultant Services	170	84	1,050	1,111	-	(1,050)	-
42217 Advertising	-	-	-	-	12,500	12,500	N/A
42300 Publication & Rec Fees	7,493	11,199	8,700	8,877	-	(8,700)	-100.0%
42500 Construction Materials	143	956	1,000	785	1,500	500	-
42501 Equip Maintenance	3,418	2,025	4,050	3,008	4,000	(50)	-
42502 Bldg Maintenance	3,780	6,430	7,100	7,407	7,100	-	-
42504 Maintenance of Other	495	707	750	1,008	1,200	450	-
42600 Office Supplies	-	-	-	-	1,000	1,000	N/A
42601 Cleaning Supplies	10,015	11,829	12,000	12,451	13,000	1,000	-
42607 Education & Rec Supplies	27,526	27,646	28,000	27,000	26,000	(2,000)	-7.1%
42608 Jr.Baseball & Rec Supplies	11,021	10,160	11,000	10,319	11,000	-	0.0%
42613 Small Tools	232	504	550	360	500	(50)	-
42701 Travel Exp Personnel	798	778	760	1,205	2,000	1,240	163.2%
42702 Subsc & Membership	140	695	1,050	1,029	1,000	(50)	-4.8%
42801 Gas	11,556	13,676	20,900	19,566	20,000	(900)	-
42802 Electricity	10,954	11,486	13,000	12,403	13,000	-	-
42803 Water	1,910	1,808	3,150	1,866	2,500	(650)	-
42804 Sewer	1,145	1,029	2,050	1,958	1,500	(550)	-
42805 Phone-Monthly Service	5,974	7,516	8,850	7,544	8,800	(50)	-0.6%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>112,554</b>	<b>124,353</b>	<b>140,910</b>	<b>134,519</b>	<b>145,080</b>	<b>4,170</b>	<b>3.0%</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Buildings	-	-	-	-	5,500	5,500	N/A
43500 Furniture, Fixtures, & Furnishings	-	-	-	-	5,000	5,000	N/A
43600 Machinery & Equipment	-	-	5,000	5,000	-	(5,000)	-100.0%
43656 Baseball/Softball Equipment	2,000	1,797	5,000	5,000	2,500	(2,500)	-50.0%
43691 Recreation Equipment	150	-	-	-	5,000	5,000	N/A
43697 Hockey/Lacrosse Equipment	2,550	1,473	5,000	5,000	1,500	(3,500)	-70.0%
43969 Disc Golf	-	8,488	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,700</b>	<b>11,758</b>	<b>15,000</b>	<b>15,000</b>	<b>19,500</b>	<b>4,500</b>	<b>30.0%</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds & Reimbursements	500	-	-	150	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - RECREATION</b>	<b>553,139</b>	<b>582,950</b>	<b>792,310</b>	<b>685,065</b>	<b>703,580</b>	<b>(88,730)</b>	<b>-11.2%</b>

**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**

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

**Significant Budget and Personnel Changes**

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

## Park &amp; Recreation – Golf Course

**GOLF COURSE (451.25)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	78,646	118,379	164,500	149,360	172,000	7,500	4.6%
41101 Clerical & Oper Salary	109,586	62,929	105,000	77,274	100,000	(5,000)	-4.8%
41102 Temporary Salaries	70,935	175,728	242,600	161,963	200,000	(42,600)	-17.6%
41109 Overtime Pay	6,526	29,239	6,900	3,884	10,000	3,100	44.9%
41200 OASI-Employer Contributions	17,345	27,850	38,500	32,767	36,200	(2,300)	-6.0%
41300 Retirement and Pensions	10,394	10,890	16,800	13,908	17,000	200	1.2%
41400 Worker's Comp Insurance	3,931	3,709	11,500	5,932	7,000	(4,500)	-39.1%
41500 Group Insurance	39,404	37,702	50,000	44,761	41,500	(8,500)	-17.0%
41600 Unemployment Benefits	-	4,194	-	-	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>336,767</b>	<b>470,620</b>	<b>635,800</b>	<b>489,848</b>	<b>583,700</b>	<b>(52,100)</b>	<b>-8.2%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	9,490	10,775	11,500	11,153	12,540	1,040	9.0%
42203 Consultant Services	92,083	975	5,000	2,515	5,000	-	0.0%
42217 Advertising	-	-	-	-	1,500	1,500	N/A
42219 Banking Services	9,359	12,052	-	12,146	13,000	13,000	N/A
42300 Publication & Recording Fees	1,098	738	1,500	1,100	-	(1,500)	-100.0%
42400 Rent-Machinery & Equip	43,843	44,912	57,500	45,747	60,000	2,500	4.3%
42500 Construction Materials	779	1,185	2,500	1,000	2,500	-	0.0%
42501 Equip Maintenance	32,949	32,799	32,000	31,683	37,000	5,000	15.6%
42504 Maintenance of Other	3,477	1,808	-	619	1,500	1,500	N/A
42506 Repair to Vehicles	54	1,750	-	-	-	-	N/A
42511 Computer Renewal/Maintenance	-	-	-	4,567	4,000	4,000	N/A
42514 Repair to Clubhouse	1,060	4,253	5,000	10,115	5,000	-	0.0%
42515 Repair-Maintenance Shop	395	185	-	866	500	500	N/A
42516 Repair-Cart Storage Bldg	-	65	550	(169)	1,000	450	81.8%
42521 Repair-Irrigation Equipment	4,162	11,443	10,000	38,647	20,000	10,000	100.0%
42600 Office Supplies	257	1,319	1,800	943	1,800	-	0.0%
42603 Motor Fuel and Lubricants	31,022	38,527	30,000	29,837	40,500	10,500	35.0%
42613 Small Tools	92	3,946	2,500	2,121	3,000	500	20.0%
42615 Ag & Hort Supplies	14,974	36,848	40,000	33,256	40,000	-	0.0%
42617 Cleaning Service	3,712	3,576	6,300	4,368	5,000	(1,300)	-20.6%
42619 Chem, Drug & Lab Sup	39,745	22,719	50,000	35,648	50,000	-	0.0%
42622 Golf Supplies	6,688	15,305	10,000	8,600	10,000	-	0.0%
42627 Safety Supplies	99	204	600	408	600	-	0.0%
42631 Merchandise for Resale	-	112,819	85,000	83,228	115,000	30,000	35.3%
42701 Travel Exp Personnel	665	684	10,000	1,253	5,000	(5,000)	-50.0%
42702 Subsc & Membership	4,873	5,674	3,000	2,597	5,800	2,800	93.3%
42801 Gas	1,313	2,437	2,500	2,574	2,700	200	8.0%
42802 Electricity	19,842	18,443	20,500	20,068	20,500	-	0.0%
42803 Water	1,015	1,089	1,050	843	1,100	50	4.8%
42804 Sewer	1,248	1,284	1,020	1,955	1,500	480	47.1%
42805 Phone-Monthly	3,126	3,488	3,200	3,344	3,500	300	9.4%
42900 Awards & Indemnities	-	-	-	2,500	-	-	N/A
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>327,420</b>	<b>391,302</b>	<b>393,020</b>	<b>393,529</b>	<b>469,540</b>	<b>76,520</b>	<b>19.5%</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	120,240	14,180	49,700	44,980	10,000	(39,700)	-79.9%
43601 Mowers	-	75,216	-	-	15,000	15,000	N/A
43653 Aerator	-	-	6,400	6,000	-	(6,400)	-100.0%
43818 Range Ball Picker	-	4,915	-	-	-	-	N/A
43900 Improvements Other than Bldgs.	-	-	16,000	14,796	-	(16,000)	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>120,240</b>	<b>94,311</b>	<b>72,100</b>	<b>65,776</b>	<b>25,000</b>	<b>(47,100)</b>	<b>-65.3%</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds and Reimbursements	315	3,428	-	4,179	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>315</b>	<b>3,428</b>	<b>-</b>	<b>4,179</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>BUDGET TOTAL - GOLF COURSE</b>	<b>784,742</b>	<b>959,661</b>	<b>1,100,920</b>	<b>953,332</b>	<b>1,078,240</b>	<b>(22,680)</b>	<b>-2.1%</b>

## Park &amp; Recreation – Family Aquatic Center

**FAMILY AQUATIC CENTER (451.26)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	6,038	7,579	8,500	8,103	9,300	800	9.4%
41102 Temporary Salaries	148,615	154,683	212,800	165,089	213,500	700	0.3%
41109 Overtime Pay	3,444	7,794	6,500	5,441	7,000	500	7.7%
41200 OASI-Employer Contributions	12,094	13,012	17,500	17,624	17,000	(500)	-2.9%
41300 Retirement and Pensions	361	455	1,000	493	1,000	-	0.0%
41400 Worker's Comp Insurance	(187)	1,619	4,500	2,799	8,000	3,500	77.8%
41500 Group Insurance	683	1,232	1,000	1,575	2,700	1,700	170.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>171,048</b>	<b>186,374</b>	<b>251,800</b>	<b>201,124</b>	<b>258,500</b>	<b>6,700</b>	<b>2.7%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	10,147	11,820	12,600	12,399	13,740	1,140	9.0%
42501 Equip Maintenance	12,659	7,330	7,200	5,431	7,500	300	4.2%
42502 Bldg Maintenance	1,203	7,138	3,000	4,295	7,500	4,500	150.0%
42504 Maintenance of Other	1,524	1,700	2,050	1,776	2,000	(50)	-2.4%
42600 Office Supplies	917	1,831	1,750	2,348	2,500	750	42.9%
42607 Ed, Recreation & Safety Supplies	5,513	7,820	8,000	9,608	-	(8,000)	-100.0%
42619 Chem, Drug & Lab Sup	25,566	24,890	27,325	28,134	29,000	1,675	6.1%
42627 Safety Supplies	-	-	-	-	8,500	8,500	N/A
42631 Merchandise for Resale	29,449	30,522	30,000	28,304	32,000	2,000	6.7%
42703 Prof Workshops	445	-	-	-	-	-	N/A
42801 Gas	20,323	22,084	23,950	23,150	24,000	50	0.2%
42802 Electricity	19,204	17,127	21,900	18,378	22,000	100	0.5%
42803 Water	24,400	25,103	17,850	24,921	25,000	7,150	40.1%
42804 Sewer	472	526	510	90	600	90	17.6%
42805 Phone-Monthly	1,326	1,383	1,450	1,281	1,400	(50)	-3.4%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>153,148</b>	<b>159,274</b>	<b>157,585</b>	<b>160,115</b>	<b>175,740</b>	<b>18,155</b>	<b>11.5%</b>
<b>430 CAPITAL OUTLAY</b>							
43500 Furniture, Fixtures & Furnishings	-	1,919	-	-	-	-	N/A
43600 Machinery & Equipment	-	-	36,000	35,103	2,500	(33,500)	-93.1%
43607 Electronic & Comm Equipment	-	-	8,800	8,000	-	(8,800)	-100.0%
43900 Improvements Other than Bldgs.	3,868	-	-	1,050	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,868</b>	<b>1,919</b>	<b>44,800</b>	<b>44,153</b>	<b>2,500</b>	<b>(42,300)</b>	<b>-94.4%</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds and Reimbursements	51	6	-	-	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>51</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - FAMILY AQUATIC CENTER</b>	<b>328,115</b>	<b>347,573</b>	<b>454,185</b>	<b>405,393</b>	<b>436,740</b>	<b>(17,445)</b>	<b>-3.8%</b>

**Significant Budget and Personnel Changes**

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



CITY OF  
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**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**

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

**Significant Budget and Personnel Changes**

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

**ZOO (451.34)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	219,180	246,688	244,000	231,527	249,000	5,000	2.0%
41101 Clerical & Oper Salary	425,386	458,337	496,000	500,929	530,000	34,000	6.9%
41102 Temporary Salaries	153,409	167,993	209,100	181,685	209,000	(100)	0.0%
41109 Overtime Pay	13,394	13,071	13,800	11,597	14,000	200	1.4%
41200 OASI-Employer Contributions	60,087	63,470	72,000	66,744	74,500	2,500	3.5%
41300 Retirement and Pensions	41,637	44,056	50,000	47,284	47,500	(2,500)	-5.0%
41400 Worker's Comp Insurance	11,567	11,210	25,000	12,625	18,000	(7,000)	-28.0%
41500 Group Health Insurance	92,324	106,106	118,000	117,893	130,800	12,800	10.8%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,016,984</b>	<b>1,110,931</b>	<b>1,227,900</b>	<b>1,170,285</b>	<b>1,272,800</b>	<b>44,900</b>	<b>3.7%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	17,308	20,104	20,750	20,260	22,620	1,870	9.0%
42205 Medical Services	425	-	1,850	1,200	500	(1,350)	-73.0%
42217 Advertising	-	-	-	-	4,000	4,000	N/A
42219 Banking Services	6,295	-	-	-	-	-	N/A
42300 Publication & Recording Fees	-	1,348	4,650	1,725	-	(4,650)	-100.0%
42500 Construction Materials	90	-	-	-	-	-	N/A
42501 Equip Maintenance	18,434	24,217	28,000	27,658	28,000	-	0.0%
42502 Bldg Maintenance	6,233	12,220	17,250	14,421	17,000	(250)	-1.4%
42504 Maintenance of Other	9,808	6,168	8,200	8,053	8,000	(200)	-2.4%
42506 Repair to Vehicles	2,019	1,530	3,100	897	3,000	(100)	-3.2%
42600 Office Supplies	1,383	3,050	1,375	1,289	3,000	1,625	118.2%
42601 Cleaning Supplies	6,025	6,031	5,700	5,456	6,500	800	14.0%
42603 Motor Fuel and Lubricants	3,893	5,246	5,750	5,195	5,750	-	0.0%
42607 Ed & Rec Supplies	2,045	2,407	2,550	2,421	2,500	(50)	-2.0%
42610 Clothing & Material	563	805	810	668	900	90	11.1%
42613 Small Tools	65	-	400	200	400	-	0.0%
42614 Livestock and Poultry	66,206	95,802	100,000	97,373	105,000	5,000	5.0%
42615 Ag & Hort Supplies	3,878	4,069	4,600	4,425	4,500	(100)	-2.2%
42619 Chem, Drug & Lab Sup	14,651	13,736	16,000	21,248	20,000	4,000	25.0%
42627 Safety Supplies	1,932	469	750	271	750	-	0.0%
42631 Merchandise Avail for Resale	49,840	54,824	49,000	44,974	55,000	6,000	12.2%
42700 Transportation	3,262	1,093	2,000	823	2,000	-	0.0%
42701 Travel Exp Personnel	230	1,768	2,500	1,992	2,500	-	0.0%
42702 Subsc & Membership	9,261	10,680	9,650	9,331	10,500	850	8.8%
42801 Gas	4,077	6,599	7,240	10,456	7,000	(240)	-3.3%
42802 Electricity	35,223	34,704	39,200	38,108	37,000	(2,200)	-5.6%
42803 Water	25,678	19,625	22,600	20,499	22,500	(100)	-0.4%
42804 Sewer	2,101	2,325	2,770	2,461	2,500	(270)	-9.7%
42805 Phone-Monthly	5,150	4,438	4,850	5,423	4,800	(50)	-1.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>296,075</b>	<b>333,258</b>	<b>361,545</b>	<b>346,827</b>	<b>376,220</b>	<b>14,675</b>	<b>4.1%</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvement to Buildings	-	-	-	-	21,000	21,000	N/A
43300 Zoo Animals	600	1,333	3,000	2,259	-	(3,000)	N/A
43684 Vehicles	-	-	35,000	31,030	-	(35,000)	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>600</b>	<b>1,333</b>	<b>38,000</b>	<b>33,290</b>	<b>21,000</b>	<b>(17,000)</b>	<b>-44.7%</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds and Reimbursements	-	-	-	267	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - ZOO</b>	<b>1,313,659</b>	<b>1,445,522</b>	<b>1,627,445</b>	<b>1,550,669</b>	<b>1,670,020</b>	<b>42,575</b>	<b>2.6%</b>

**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**

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

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

**Significant Budget and Personnel Changes**

Facilities Maintenance Technician II was added in October of 2023.

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	31,101	44,255	124,000	123,594	133,000	9,000	7.3%
41101 Clerical & Oper Salaries	-	-	-	-	50,500	50,500	N/A
41102 Temporary Salaries	4,029	6,423	19,000	-	65,000	46,000	242.1%
41109 Overtime Pay	-	-	-	-	2,000	2,000	N/A
41200 OASI-Employer Contributions	2,568	3,713	10,300	9,128	18,200	7,900	76.7%
41300 Retirement & Pensions	1,768	2,556	7,500	7,353	11,200	3,700	49.3%
41400 Worker's Comp Insurance	639	525	1,800	743	2,000	200	11.1%
41500 Group Health Insurance	5,125	7,266	25,500	17,547	39,500	14,000	54.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>45,230</b>	<b>64,738</b>	<b>188,100</b>	<b>158,365</b>	<b>321,400</b>	<b>133,300</b>	<b>70.9%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	4,984	5,187	5,900	5,778	14,000	8,100	137.3%
42203 Consultant Service	3,998	4,313	4,400	7,996	5,000	600	13.6%
42217 Advertising	-	-	-	-	2,500	2,500	N/A
42219 Banking Services	-	-	-	-	3,500	3,500	N/A
42501 Equip Maintenance	11,206	17,052	18,200	10,462	7,500	(10,700)	-58.8%
42502 Bldg Maintenance	2,903	2,031	5,600	3,850	12,000	6,400	114.3%
42504 Maintenance of Other	314	283	1,100	826	7,500	6,400	581.8%
42551 Copier Maintenance	-	-	-	-	1,700	1,700	N/A
42600 Office Supplies	-	-	350	100	1,000	650	185.7%
42601 Cleaning Supplies	51	251	850	768	9,000	8,150	958.8%
42603 Motor Fuels & Lubricants	28	-	-	-	1,750	1,750	N/A
42610 Clothing & Material	-	-	-	-	700	700	N/A
42631 Merchandise Avail for Resale	-	-	-	-	30,000	30,000	N/A
42701 Travel Exp Personnel	-	26	-	1,270	500	500	N/A
42702 Subsc & Membership	170	590	390	261	1,250	860	220.5%
42801 Gas	3,904	4,102	15,000	14,156	55,000	40,000	266.7%
42802 Electricity	13,441	13,972	20,000	20,326	110,000	90,000	450.0%
42803 Water	1,136	1,261	2,500	2,891	20,000	17,500	700.0%
42804 Sewer	980	1,005	1,200	1,728	1,500	300	25.0%
42805 Phone-Monthly	358	567	500	774	1,800	1,300	260.0%
42808 Propane	-	-	3,000	-	750	(2,250)	-75.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>43,473</b>	<b>50,640</b>	<b>78,990</b>	<b>71,185</b>	<b>286,950</b>	<b>207,960</b>	<b>263.3%</b>
<b>TOTAL BUDGET - ICE ARENA</b>	<b>88,703</b>	<b>115,378</b>	<b>267,090</b>	<b>229,551</b>	<b>608,350</b>	<b>341,260</b>	<b>127.8%</b>

**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**

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

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

**Significant Budget and Personnel Changes**

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

## Park &amp; Recreation – Parks System

**PARKS SYSTEM (451.42)****Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	66,410	72,888	78,500	112,166	155,600	77,100	98.2%
41101 Clerical & Oper Salary	156,812	211,733	242,500	213,952	248,000	5,500	2.3%
41102 Temporary Salaries	108,071	87,526	129,100	114,315	133,000	3,900	3.0%
41109 Overtime Pay	1,639	5,302	8,600	5,173	6,500	(2,100)	-24.4%
41200 OASI-Employer Contributions	25,023	28,414	34,300	29,846	40,300	6,000	17.5%
41300 Retirement and Pensions	13,580	17,417	20,200	20,062	24,800	4,600	22.8%
41400 Worker's Comp Insurance	5,752	5,520	12,900	6,082	10,000	(2,900)	-22.5%
41500 Group Health Insurance	34,822	45,115	51,300	59,387	82,800	31,500	61.4%
<b>TOTAL PERSONAL SERVICES</b>	<b>412,109</b>	<b>473,915</b>	<b>577,400</b>	<b>560,983</b>	<b>701,000</b>	<b>123,600</b>	<b>21.4%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	23,011	23,931	25,100	24,521	27,360	2,260	9.0%
42203 Consultant Service	-	12,242	25,000	13,250	-	(25,000)	-100.0%
42216 Outside Contract Labor	-	-	-	-	25,000	25,000	N/A
42219 Banking Services	6,267	4,708	5,700	5,827	6,500	800	
42400 Rent-Machinery & Equip	1,300	1,588	2,600	1,700	2,500	(100)	-3.8%
42402 Hydrant Rental	1,350	1,650	1,550	900	1,700	150	9.7%
42500 Construction Materials	1,351	1,422	3,800	1,397	4,250	450	11.8%
42501 Equip Maintenance	25,513	29,396	30,700	30,868	33,000	2,300	7.5%
42502 Bldg Maintenance	6,893	5,780	6,100	5,510	7,000	900	
42504 Maintenance of Other	16,470	19,875	20,350	19,261	22,500	2,150	10.6%
42505 Trail/Sidewalk Maintenance	12,590	13,401	13,350	1,500	13,000	(350)	-2.6%
42506 Repairs to Vehicle	7,378	9,186	8,600	7,356	9,500	900	10.5%
42507 Repairs to Shop	712	938	1,150	1,000	1,300	150	13.0%
42508 Repairs to Park Shelters	116	2,391	2,000	1,875	2,300	300	15.0%
42510 Repairs-Comfort Stations	1,385	1,627	1,250	1,125	1,500	250	20.0%
42511 Computer Renewal/Maintenance	-	3,183	3,000	3,202	3,200	200	
42517 Repairs to Ball fields	5,628	2,229	6,700	6,089	6,500	(200)	-3.0%
42518 Repairs to Courts	125	1,732	5,050	2,967	5,000	(50)	-1.0%
42521 Irrigation Repairs	8,519	4,274	9,200	6,772	9,750	550	6.0%
42522 Repairs to Derby Downs	1,718	2,955	2,000	1,000	2,000	-	0.0%
42526 Repairs to Playground	2,152	3,894	7,100	5,370	4,300	(2,800)	-39.4%
42530 Maintenance - Shooting Range	4,455	3,487	6,000	4,603	6,000	-	0.0%
42600 Office Supplies	1,453	695	1,550	1,016	1,300	(250)	
42601 Cleaning Supplies	5	15	550	589	600	50	9.1%
42603 Motor Fuel and Lubricants	29,795	44,237	29,200	26,130	40,500	11,300	38.7%
42609 Electrical Supplies	1,849	2,470	2,000	1,781	2,300	300	
42610 Clothing & Material	-	-	-	-	2,800	2,800	N/A
42613 Small Tools	971	2,066	4,600	4,314	3,100	(1,500)	-32.6%
42615 Ag & Hort Supplies	21,260	20,677	44,150	33,784	40,800	(3,350)	-7.6%
42617 Cleaning Service	11,834	12,360	9,750	11,505	13,500	3,750	38.5%
42619 Chem, Drug & Lab Sup	(590)	2,893	2,550	1,860	3,500	950	37.3%
42627 Safety Supplies	203	756	11,800	677	11,900	100	0.8%
42701 Travel Exp Personnel	28	1,015	400	411	1,000	600	150.0%
42702 Subcr & Memberships	1,091	2,151	1,250	1,350	2,400	1,150	92.0%
42801 Gas	1,156	1,770	2,300	1,909	2,300	-	0.0%
42802 Electricity	33,652	33,947	45,900	40,336	42,500	(3,400)	-7.4%
42803 Water (Utilities-Bramble Park)	64,837	52,005	46,950	55,054	69,200	22,250	47.4%
42804 Sewer (Utilities-Shop)	7,448	8,188	4,700	4,796	8,200	3,500	74.5%
42805 Phone (Utilities-Foundation Fields)	1,469	3,949	4,450	4,305	4,000	(450)	-10.1%
42807 Derby Downs	3,810	5,335	5,000	5,010	5,500	500	10.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>307,204</b>	<b>344,418</b>	<b>403,400</b>	<b>340,918</b>	<b>449,560</b>	<b>46,160</b>	<b>11.4%</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Buildings	5,725	5,725	-	-	-	-	N/A
43500 Furniture, Fixtures & Furnishings	-	-	2,200	2,125	-	(2,200)	-100.0%
43501 Picnic Tables	-	-	20,000	19,780	-	(20,000)	-100.0%
43600 Machinery & Equipment	14,735	8,763	11,800	10,919	-	(11,800)	-100.0%
43601 Mower/Attachments	40,049	161,300	5,000	4,550	4,000	(1,000)	-20.0%
43603 Snow Blower/Plow	-	-	12,000	12,000	-	(12,000)	-100.0%
43621 Scoreboards/Controllers	37,938	-	11,750	11,500	-	(11,750)	-100.0%
43645 Trailer	-	-	10,000	9,000	-	(10,000)	-100.0%
43804 Pickup	-	30,000	50,000	36,807	-	(50,000)	-100.0%
43820 Utility Vehicle	12,272	-	-	-	-	-	
43900 Improv. Other than Buildings	19,300	10,500	25,000	-	26,000	1,000	4.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>124,294</b>	<b>210,563</b>	<b>147,750</b>	<b>106,681</b>	<b>30,000</b>	<b>(117,750)</b>	<b>-79.7%</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds & Reimbursements	215	130	-	-	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>215</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - PARKS SYSTEM</b>	<b>843,822</b>	<b>1,029,026</b>	<b>1,128,550</b>	<b>1,008,583</b>	<b>1,180,560</b>	<b>52,010</b>	<b>4.6%</b>

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

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

**Summary of Personnel**

No personnel are allocated to this department.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>490.10 GENERAL GOVERNMENT</b>							
<b>420 OTHER CURRENT EXPENDITURES</b>							
42501 Equipment Maintenance	66,161	44,184	100,000	105,569	100,000	-	0.0%
42801 Gas	23,290	25,829	27,000	30,301	30,000	3,000	11.1%
42802 Electric	59,956	55,202	65,000	66,039	65,000	-	0.0%
42803 Water	9,596	6,545	13,150	8,197	10,000	(3,150)	-24.0%
42804 Sewer	8,242	5,182	8,500	6,177	7,500	(1,000)	-11.8%
42805 Phone - Monthly Service	1,883	1,884	3,200	1,942	2,500	(700)	-21.9%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>169,128</b>	<b>138,826</b>	<b>216,850</b>	<b>218,225</b>	<b>215,000</b>	<b>(1,850)</b>	<b>-0.9%</b>
<b>490.11 GENERAL GOVERNMENT ADVERTISING</b>							
<b>450 OTHER EXPENDITURES</b>							
43435 City Promotion/Rebranding	-	-	25,000	-	-	(25,000)	-100.0%
45608 CVB, Inc	295,000	350,000	350,000	350,000	350,000	-	0.0%
45631 4th of July - City	10,000	8,000	10,000	40,700	40,000	30,000	300.0%
45632 Signs - Billboards	8,850	5,000	-	-	-	-	N/A
45642 Decorations	-	26,589	-	-	-	-	N/A
45643 City Advertising	16,150	15,000	-	-	-	-	N/A
45644 Chamber of Commerce Advertising	35,000	35,000	90,000	90,000	90,000	-	0.0%
45651 Flower Project	4,847	7,467	-	6,401	7,000	7,000	N/A
<b>TOTAL GENERAL GOVERNMENT ADVERTISING</b>	<b>369,847</b>	<b>447,056</b>	<b>475,000</b>	<b>487,101</b>	<b>487,000</b>	<b>12,000</b>	<b>2.5%</b>
<b>490 MISCELLANEOUS</b>							
49311 Trans out-Park & Rec	250,000	300,000	500,000	500,000	600,000	100,000	20.0%
<b>TOTAL GENERAL GOVERNMENT OTHER</b>	<b>250,000</b>	<b>300,000</b>	<b>500,000</b>	<b>500,000</b>	<b>600,000</b>	<b>100,000</b>	<b>20.0%</b>
<b>TOTAL BUDGET - SPECIAL 1% SALES TAX FUND</b>	<b>788,975</b>	<b>885,882</b>	<b>1,191,850</b>	<b>1,205,325</b>	<b>1,302,000</b>	<b>110,150</b>	<b>9.2%</b>

**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**

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

**Significant Budget and Personnel Changes**

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

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE	
						AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	198,660	265,018	233,000	232,407	250,000	17,000	7.3%
41101 Clerical & Oper Salary	181,937	152,190	170,100	168,920	184,500	14,400	8.5%
41102 Temporary Salaries	387,673	413,484	457,600	441,668	479,000	21,400	4.7%
41109 Overtime Pay	-	882	-	1,421	-	-	N/A
41200 OASI-Employer Contributions	52,965	62,694	67,500	66,305	70,000	2,500	3.7%
41300 Retirement and Pensions	24,295	29,716	28,200	28,733	27,600	(600)	-2.1%
41400 Worker's Comp Insurance	7,196	7,124	15,000	8,771	9,500	(5,500)	-36.7%
41500 Group Health Insurance	72,371	96,260	99,000	81,878	86,000	(13,000)	-13.1%
41501 Retiree Health Insurance	7,529	658	-	-	-	-	N/A
41600 Unemployment Benefits	72	-	-	-	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>932,698</b>	<b>1,028,026</b>	<b>1,070,400</b>	<b>1,030,103</b>	<b>1,106,600</b>	<b>36,200</b>	<b>3.4%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	49,968	51,724	55,000	53,976	59,950	4,950	9.0%
42203 Consultant Services	-	909	2,000	1,533	2,000	-	0.0%
42217 Advertising	-	-	-	-	21,000	21,000	
42219 Banking Services	8,046	13,075	7,200	11,780	13,000	5,800	80.6%
42300 Publication & Rec Fees	17,267	13,175	23,975	15,803	-	(23,975)	-100.0%
42501 Equip Maintenance	19,444	15,324	30,600	20,739	30,000	(600)	-2.0%
42502 Bldg Maintenance	45,731	68,750	47,800	45,827	50,000	2,200	4.6%
42511 Computer Renewal/Maintenance	17,063	17,062	19,000	17,600	18,000	(1,000)	-5.3%
42600 Office Supplies	5,228	6,367	6,100	5,692	6,100	-	0.0%
42601 Cleaning Supplies	34,568	38,976	31,200	31,103	39,000	7,800	25.0%
42606 Center Expense	326	-	-	-	-	-	N/A
42607 Education & Rec Supplies	30,062	57,449	51,000	50,348	51,000	-	0.0%
42618 Postage	1,700	2,197	2,050	2,550	2,100	50	2.4%
42619 Chem, Drug & Lab Sup	25,230	36,873	30,000	29,367	38,000	8,000	26.7%
42620 Other Supplies	199	749	9,300	1,431	2,600	(6,700)	-72.0%
42631 Merchandise Available for Resale	4,987	3,815	6,100	6,206	5,000	(1,100)	-18.0%
42701 Travel Exp Personnel	211	3,821	1,500	1,136	2,400	900	60.0%
42702 Subscriptions	9,873	15,280	12,000	12,032	12,000	-	0.0%
42801 Gas	38,577	44,273	51,100	49,756	52,000	900	1.8%
42802 Electric	147,288	134,608	196,850	160,629	155,000	(41,850)	-21.3%
42803 Water	11,283	9,957	13,000	12,600	13,000	-	0.0%
42804 Sewer	8,911	7,435	8,160	7,853	9,000	840	10.3%
42805 Phone-Monthly	7,285	9,404	8,500	9,942	9,750	1,250	14.7%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>483,247</b>	<b>551,223</b>	<b>612,435</b>	<b>547,903</b>	<b>590,900</b>	<b>(21,535)</b>	<b>-3.5%</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Building	12,822	-	-	-	20,000	20,000	N/A
43500 Furniture, Fixtures & Furnishings	-	-	25,200	25,000	-	(25,200)	-100.0%
43600 Machinery & Equipment	34,658	33,575	43,500	47,460	-	(43,500)	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>47,480</b>	<b>33,575</b>	<b>68,700</b>	<b>72,460</b>	<b>20,000</b>	<b>(48,700)</b>	<b>-70.9%</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds & Reimbursements	2,209	2,091	-	480	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>2,209</b>	<b>2,091</b>	<b>-</b>	<b>480</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET-PRAIRIE LAKES WELLNESS CENTER</b>	<b>1,465,634</b>	<b>1,614,915</b>	<b>1,751,535</b>	<b>1,650,947</b>	<b>1,717,500</b>	<b>(34,035)</b>	<b>-1.9%</b>

**CASUALTY RESERVE FUND (495.00)**

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

**Summary of Personnel**

No personnel are allocated to this department.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23		MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
470 CAUSALITY RESERVE								
47000 Replace/Repair Property	-	-	15,000	-		15,000	-	0.0%
<b>TOTAL CAUSALITY</b>	-	-	15,000	-		15,000	-	0.0%
<b>TOTAL BUDGET - CASUALTY RESERVE FUND</b>	-	-	15,000	-		15,000	-	0.0%

**Significant Budget and Personnel Changes**

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



CITY OF  
**WATERTOWN**  
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**CAPITAL IMPROVEMENT FUND (212)**

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

**Summary of Personnel**

No personnel are allocated to this department

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>430 CAPITAL OUTLAY</b>							
<b>420.84 PUBLIC SAFETY IMPROVEMENTS</b>							
Police Vehicles	-	-	-	-	157,000	157,000	N/A
Animal Control/Code Enforcement Vehicles	-	-	-	-	48,000	48,000	N/A
43213 Training Center - Fire	-	-	65,000	-	15,000	(50,000)	-76.9%
43805 Ambulance	-	-	328,000	95,998	-	(328,000)	-100.0%
43813 Fire Vehicles	1,044	-	-	-	898,000	898,000	N/A
<b>TOTAL PUBLIC SAFETY IMPROVEMENTS</b>	<b>1,044</b>	<b>-</b>	<b>393,000</b>	<b>95,998</b>	<b>1,118,000</b>	<b>725,000</b>	<b>184.5%</b>
<b>431.80 STREET SYSTEM IMPROVEMENTS</b>							
42509 Seal Coating/Crack Sealing	-	-	450,000	381,488	450,000	-	0.0%
43100 Land	80,067	533,393	-	136,740	-	-	N/A
43436 Pavement Analysis/Pavement Mgmt Program	110,858	9,568	-	-	-	-	N/A
43662 Annual Bridge Inspections	896	2,229	10,000	542	10,000	-	0.0%
43700 Street Improvements (Mill & Overlay)	-	1,884,060	2,000,000	2,525,000	3,000,000	1,000,000	50.0%
43912 Downtown Alley/Parking Lot Project	104,000	557	160,000	67,624	200,000	40,000	25.0%
43940 3rd Ave NW Street Project	312,514	3,873,683	-	178,524	-	-	N/A
43919 Neighborhood Street Improvements	-	1,141,001	1,500,000	1,733,231	2,500,000	1,000,000	66.7%
43938 Pavement Rehabilitation/Patch	91,975	194,034	200,000	-	500,000	300,000	150.0%
43946 Parking Lot Rehabilitation	91,020	96,842	-	-	75,000	75,000	N/A
43964 Misc. Concrete (ADA, Sidewalk, Curb & Gutter)	162,194	146,266	125,000	18,016	200,000	75,000	60.0%
43971 Traffic Signal Improvement	14,290	-	-	-	30,000	30,000	N/A
43982 26th St. Improvements	100,000	-	-	-	-	-	N/A
43729 Railroad Crossing & Other Improvements	-	-	-	-	20,000	20,000	N/A
Public Works-Street Vehicles/Equip	-	-	-	-	178,000	178,000	N/A
14th Ave Bridge - Design & Const	-	-	-	-	14,000	14,000	N/A
<b>TOTAL STREET SYSTEM IMPROVEMENTS</b>	<b>1,067,814</b>	<b>8,027,899</b>	<b>4,445,000</b>	<b>5,041,165</b>	<b>7,177,000</b>	<b>2,732,000</b>	<b>61.5%</b>
<b>432.80 STORM SEWER &amp; FLOOD CONTROL PROJECTS</b>							
43100 Land	-	446	-	-	-	-	N/A
43908 Box Culverts - 23rd St	34,962	-	-	-	-	-	N/A
43916 Miscellaneous Storm Sewer Projects	-	35,093	-	-	-	-	N/A
43925 Willow Creek Drainage	-	-	150,000	-	150,000	-	0.0%
43965 Flood Control Project	-	-	1,800,000	450,000	-	(1,800,000)	-100.0%
43966 UBSR Flood Control Project Engineering	-	201,321	-	-	-	-	-
43902 Miscellaneous Drainage Improvements	9,185	-	150,000	140,168	-	(150,000)	-100.0%
43925 Sump Pump Collection Systems	-	-	-	-	-	-	N/A
State DOT Projects - City Portion	-	-	250,300	-	-	(250,300)	-100.0%
43957 Eastwoods Drainage Improvements	(6,623)	-	-	-	-	-	N/A
<b>TOTAL STORM SEWER &amp; FLOOD CONTROL PROJ.</b>	<b>37,524</b>	<b>236,860</b>	<b>2,350,300</b>	<b>590,168</b>	<b>150,000</b>	<b>(2,200,300)</b>	<b>-93.6%</b>

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

451.82 RECREATIONAL FACILITY IMPROVEMENTS									
43215	Fieldhouse Improvements	4,040	-	32,000		30,500	17,000	(15,000)	-46.9%
43301	Trees/Removal/Grates	18,982	10,646	30,000		18,747	-	(30,000)	-100.0%
43705	Walkway/Roadway/Parking Lot	80,133	15,000	-		-	25,000	25,000	N/A
43900	Other Improvements/Auditorium	10,561	19,706	-		-	-	-	N/A
43924	Koch Complex Improvements	4,519	9,190	50,000		-	70,000	20,000	40.0%
43930	Cemetery Improvements	51,442	-	-		-	100,000	100,000	N/A
	Cemetery Vehicles	-	-	-		-	60,000	60,000	N/A
43947	Campground Improvements	362,061	116,264	-		17,691	35,000	35,000	N/A
43948	Park & Playground Improvements	296,116	2,342,279	-		388,685	215,000	215,000	N/A
	Parks Vehicles	-	-	-		-	219,000	219,000	N/A
	Forestry Vehicles	-	-	-		-	100,000	100,000	N/A
43962	Recreational Trail System /Improv.	181,092	124,494	1,400,000		27,661	317,500	(1,082,500)	-77.3%
43951	Pickleball Courts	-	-	-		-	450,000	450,000	N/A
43976	Basketball Courts	-	-	-		84,800	-	-	N/A
43981	Parks Master Plan & Implementation	-	2,750	700,000		-	-	(700,000)	-100.0%
43991	Golf Course Projects	401,373	-	100,000		-	-	(100,000)	-100.0%
43990	Golf Course Clubhouse Improvements	-	-	-		-	40,000	40,000	N/A
	Golf Course Vehicles	-	-	-		-	192,000	192,000	N/A
43992	Aquatic Center Improvements	-	-	-		-	33,500	33,500	N/A
43993	Zoo Improvements	965,501	2,136	26,000		44,099	300,000	274,000	1053.8%
43995	Soccer Complex Improvements	-	-	-		4,545	-	-	N/A
43999	Wellness Center Improvements	-	12,652	-		34,500	48,000	48,000	N/A
	Sports Field Fences	-	-	-		-	120,000	120,000	N/A
	Wellness Center Vehicles	-	-	-		-	59,000	59,000	N/A
TOTAL RECREATIONAL FACILITY IMPROVEMENTS		2,375,820	2,655,117	2,338,000		651,229	2,401,000	63,000	2.7%
465.83 INDUSTR. PARK & OTHER INFRASTRUCTURE									
43201	Improvements to Building	204,650	26,316	245,000	245,629		408,000	163,000	66.5%
43970	GIS Implementation/Mapping	50,642	50,642	57,400	50,540		57,400	-	0.0%
43989	Phosphorus Removal Study	37,500	-	-	-		-	-	N/A
TOTAL INFRASTRUCTURE		292,792	76,958	302,400	296,169	465,400	163,000	53.9%	
TOTAL CAPITAL OUTLAY		3,774,994	10,996,834	9,828,700	6,674,729	11,311,400	1,482,700	15.1%	
470.00 DEBT SERVICE PAYMENTS									
44100	Principal	2,063,266	2,994,755	3,078,120		3,078,017	3,540,160	462,040	15.0%
44101	Interest	927,762	1,525,311	2,282,350		2,282,393	2,124,600	(157,750)	-6.9%
44103	Fiscal Agent Charges	2,400	3,060	6,000		5,600	6,000	-	0.0%
TOTAL DEBT REDUCTION		2,993,428	4,523,126	5,366,470	5,366,010	5,670,760	304,290	5.7%	
490 MISCELLANEOUS									
	Transfer Out - TIF #11 Fund	-	-	-		-	141,500	141,500	N/A
49320	Transfer Out - To E-911 Fund	300,000	300,000	300,000		300,000	350,000	50,000	16.7%
TOTAL MISCELLANEOUS		5,300,000	300,000	300,000		300,000	491,500	191,500	63.8%
TOTAL BUDGET - CAPITAL IMPR. SALES TAX		12,068,422	15,819,960	15,495,170	12,340,739	17,473,660	1,978,490	12.8%	

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	30,530	63,969	68,500	72,151	85,500	17,000	24.8%
41101 Clerical & Oper. Salary	563,768	614,349	726,000	682,805	809,500	83,500	11.5%
41102 Temporary Salaries	11,595	4,240	-	-	-	-	N/A
41109 Overtime pay	15,632	13,418	18,000	9,819	18,000	-	0.0%
41200 OASI-Employer Contributions	44,265	49,718	59,500	52,567	66,500	7,000	11.8%
41300 Retirement & Pensions	37,184	41,758	50,500	45,884	57,000	6,500	12.9%
41400 Workers Compensation	924	941	2,100	958	1,200	(900)	-42.9%
41500 Group Insurance	121,591	136,457	155,000	153,769	176,500	21,500	13.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>825,489</b>	<b>924,850</b>	<b>1,079,600</b>	<b>1,017,952</b>	<b>1,214,200</b>	<b>134,600</b>	<b>12.5%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	4,230	5,112	5,500	5,428	6,000	500	9.1%
42203 Consultant Services	22,953	22,684	23,400	22,527	23,400	-	0.0%
42300 Publication & Rec. Fees	-	-	800	-	800	-	0.0%
42501 Equip Maintenance	21,695	22,771	24,250	23,290	24,250	-	0.0%
42511 Computer Renewal/Maintenance	66,574	75,700	80,000	81,022	88,000	8,000	10.0%
42600 Office Supplies	1,120	928	1,000	896	1,000	-	0.0%
42607 Education & Rec. Supplies	400	-	350	298	350	-	0.0%
42610 Clothing and Materials	1,060	705	1,050	732	1,050	-	0.0%
42612 Food	-	-	-	-	1,000	1,000	N/A
42701 Travel Exp Personnel	5,107	3,581	7,000	6,884	7,000	-	0.0%
42702 Subsc & Membership	496	510	400	541	600	200	50.0%
42805 Phone-Monthly Service	14,756	11,923	34,350	18,962	34,350	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>138,391</b>	<b>143,914</b>	<b>178,100</b>	<b>160,581</b>	<b>187,800</b>	<b>9,700</b>	<b>5.4%</b>
<b>430 CAPITAL OUTLAY</b>							
43500 Furniture, Fixtures & Furnishings	62,324	-	-	-	-	-	N/A
43602 Computer Equip / Software	11,922	4,217	28,000	27,961	28,000	-	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>74,246</b>	<b>4,217</b>	<b>28,000</b>	<b>27,961</b>	<b>28,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL BUDGET - E-911</b>	<b>1,038,126</b>	<b>1,072,981</b>	<b>1,285,700</b>	<b>1,206,494</b>	<b>1,430,000</b>	<b>144,300</b>	<b>11.2%</b>

**Significant Budget and Personnel Changes**

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



CITY OF  
**WATERTOWN**  
SOUTH DAKOTA



**LIBRARY FINES FUND (455.06)**

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

**Summary of Personnel**

No personnel are allocated to this department.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	88	143	150	145	150	-	0.0%
42219 Banking Services	-	-	-	-	1,300	1,300	N/A
42551 Copier Maintenance	1,915	521	3,000	500	3,000	-	0.0%
42600 Office Supplies	7,245	5,652	2,500	3,214	2,200	(300)	-12.0%
42674 Information & Education (PR)	5,188	2,806	500	799	500	-	0.0%
42813 Internet Service Provider	2,024	3,154	-	2,638	3,600	3,600	N/A
42917 Library Programs	30,752	26,155	3,600	12,568	15,000	11,400	316.7%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>47,212</b>	<b>38,431</b>	<b>9,750</b>	<b>19,864</b>	<b>25,750</b>	<b>16,000</b>	<b>164.1%</b>
<b>430 CAPITAL OUTLAY</b>							
43400 Library Books & Off Ref	26,736	4,728	-	-	-	-	N/A
43500 Furniture, Fixtures & Furnishings	-	-	-	3,332	-	-	N/A
43602 Computer Equip / Software	18,044	52,952	14,200	10,293	10,000	(4,200)	-29.6%
43607 Electronic & Communication Equip.	-	5,975	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>44,780</b>	<b>63,655</b>	<b>14,200</b>	<b>13,625</b>	<b>10,000</b>	<b>(4,200)</b>	<b>-29.6%</b>
<b>TOTAL BUDGET - LIBRARY FINES FUND</b>	<b>91,992</b>	<b>102,086</b>	<b>23,950</b>	<b>33,489</b>	<b>35,750</b>	<b>11,800</b>	<b>49.3%</b>

**Significant Budget and Personnel Changes**

There are no significant budget for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #2 FUND (490.04)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>440 DEBT SERVICE</b>							
44101 Interest	97,688	100,282	103,000	100,780	106,000	3,000	2.9%
<b>TOTAL DEBT SERVICE</b>	97,688	100,282	103,000	100,780	106,000	3,000	2.9%
<b>TOTAL BUDGET - TIF #2</b>	97,688	100,282	103,000	100,780	106,000	3,000	2.9%

**Significant Budget and Personnel Changes**

There are no significant budget for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #5 FUND (490.06)**

**Fund Description:** Accounts for the financial activity of Tax Increment Financing District Number Five (1<sup>st</sup> 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 1<sup>st</sup> Ave. N to connect to Highway 212 along with sewer and storm sewer placement for future growth at a cost of \$4.6 million. These improvements were completed using SRF Loan Funds, State transportation grants, and funds advanced to TIF #5 by the Capital Improvement Fund and Sewer Fund.

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>440 DEBT SERVICE</b>							
44101 Interest	219,835	221,254	223,000	217,588	224,500	1,500	0.7%
<b>TOTAL DEBT SERVICE</b>	219,835	221,254	223,000	217,588	224,500	1,500	0.7%
<b>TOTAL BUDGET - TIF #5</b>	219,835	221,254	223,000	217,588	224,500	1,500	0.7%

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #7 FUND (490.08)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	17,846	360,491	359,000	351,294	352,000	(7,000)	-1.9%
TOTAL OTHER EXPENDITURES	17,846	360,491	359,000	351,294	352,000	(7,000)	-1.9%
TOTAL BUDGET - TIF #7	17,846	360,491	359,000	351,294	352,000	(7,000)	-1.9%

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #8 FUND (490.09)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	8,633	43,478	44,000	43,266	44,000	-	0.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>8,633</b>	<b>43,478</b>	<b>44,000</b>	<b>43,266</b>	<b>44,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL BUDGET - TIF #8</b>	<b>8,633</b>	<b>43,478</b>	<b>44,000</b>	<b>43,266</b>	<b>44,000</b>	<b>-</b>	<b>0.0%</b>

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #9 FUND (490.10)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	7,418	32,434	33,000	32,325	33,000	-	0.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>7,418</b>	<b>32,434</b>	<b>33,000</b>	<b>32,325</b>	<b>33,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL BUDGET - TIF #9</b>	<b>7,418</b>	<b>32,434</b>	<b>33,000</b>	<b>32,325</b>	<b>33,000</b>	<b>-</b>	<b>0.0%</b>

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #10 FUND (490.11)**

**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**

490.11 TAX INCREMENT FINANCING DISTRICT #10 FUND (TIF #10)								
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23		MANAGER'S FY 24	INCREASE/DECREASE AMOUNT %	
440 DEBT SERVICE								
44101 Interest	439	664	37,000	900		1,000	(36,000)	-97.3%
TOTAL DEBT SERVICE	439	664	37,000	900		1,000	(36,000)	-97.3%
TOTAL BUDGET - TIF #10	439	664	37,000	900		1,000	(36,000)	-97.3%

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #11 FUND (490.12)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>440 DEBT SERVICE</b>							
44101 Interest	4,536	71,360	-	70,122	66,400	66,400	N/A
44100 Principal	-	69,801	75,000	71,038	74,800	(200)	-0.3%
44900 Cost of Bond Issuance	2,500	5,000	-	-	-	-	N/A
<b>TOTAL DEBT SERVICE</b>	<b>7,036</b>	<b>146,161</b>	<b>75,000</b>	<b>141,159</b>	<b>141,200</b>	<b>66,200</b>	<b>88.3%</b>
<b>450 OTHER EXPENDITURES</b>							
45720 Contributions	-	1,755,055	-	-	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>-</b>	<b>1,755,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - TIF #11</b>	<b>7,036</b>	<b>1,901,216</b>	<b>75,000</b>	<b>141,159</b>	<b>141,200</b>	<b>66,200</b>	<b>88.3%</b>

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.



TAX INCREMENT FINANCING DISTRICT #12 FUND (490.13)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	-	-	38,000	38,139	38,000	-	0.0%
TOTAL OTHER EXPENDITURES	-	-	38,000	38,139	38,000	-	0.0%
TOTAL BUDGET - TIF #12	-	-	38,000	38,139	38,000	-	0.0%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #13 FUND (490.14)

**Fund Description:** Accounts for the financial activity of Tax Increment Financing District Number Thirteen located at 26 1<sup>st</sup> 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 1<sup>st</sup>). These improvements began in 2020 with an unknown completion date using private funding. TIF #13 was established as a pay as you go repayment.

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	-	-	45,500	45,653	45,500	-	0.0%
TOTAL OTHER EXPENDITURES	-	-	45,500	45,653	45,500	-	0.0%
TOTAL BUDGET - TIF #13	-	-	45,500	45,653	45,500	-	0.0%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #14 FUND (490.15)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	-	-	93,000	95,284	93,000	-	0.0%
<b>TOTAL OTHER EXPENDITURES</b>	-	-	93,000	95,284	93,000	-	0.0%
<b>TOTAL BUDGET - TIF #14</b>	-	-	93,000	95,284	93,000	-	0.0%

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

## TAX INCREMENT FINANCING DISTRICT #15 FUND (490.16)

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

### Summary of Personnel

No personnel are allocated to this fund.

### Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	-	-	8,000	-	500	(7,500)	-93.8%
<b>TOTAL OTHER EXPENDITURES</b>	-	-	8,000	-	500	(7,500)	-93.8%
<b>TOTAL BUDGET - TIF #15</b>	-	-	8,000	-	500	(7,500)	-93.8%

### Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #16 FUND (490.17)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23		MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES								
45720 Contributions	-	-	1,000	532		1,000	-	0.0%
TOTAL OTHER EXPENDITURES	-	-	1,000	532		1,000	-	0.0%
TOTAL BUDGET - TIF #16	-	-	1,000	532		1,000	-	0.0%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

**TAX INCREMENT FINANCING DISTRICT #17 FUND (490.18)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
450 OTHER EXPENDITURES							
45720 Contributions	-	-	10	8	10	-	0.0%
<b>TOTAL OTHER EXPENDITURES</b>	-	-	10	8	10	-	0.0%
<b>TOTAL BUDGET - TIF #17</b>	-	-	10	8	10	-	0.0%

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

# CAPITAL PROJECTS FUND

PROJECTS AND EXPENDITURES





**CAPITAL PROJECTS FUND – 505 (456.03)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>430 CAPITAL EXPENDITURES</b>							
43202 City Hall - Wells Fargo Bldg	1,436,602	119,538	3,196,760	-	-	(3,196,760)	-100.0%
43702 10th Ave N - Hwy 81 to 3rd	2,210,732	28,836	-	7,966	-	-	N/A
43733 Street Facility	13,500	969,284	6,462,000	201,743	-	(6,462,000)	-100.0%
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>3,660,834</b>	<b>1,117,658</b>	<b>9,658,760</b>	<b>209,709</b>	<b>-</b>	<b>(9,658,760)</b>	<b>-100.0%</b>
<b>440 DEBT SERVICE</b>							
44900 Cost of Bond Issuance	104,165	108,522	-	-	-	-	N/A
<b>TOTAL DEBT SERVICE</b>	<b>104,165</b>	<b>108,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - CAPITAL PROJECTS FUND</b>	<b>3,764,999</b>	<b>1,226,180</b>	<b>9,658,760</b>	<b>209,709</b>	<b>-</b>	<b>(9,658,760)</b>	<b>-100.0%</b>

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

**CAPITAL PROJECTS FUND – 506 (456.04)**

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

**Summary of Personnel**

No personnel are allocated to this fund.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>430 CAPITAL EXPENDITURES</b>							
43218 Ice Complex	-	4,233,495	20,899,030	31,765,189	-	(20,899,030)	-100.0%
<b>TOTAL CAPITAL EXPENDITURES</b>	-	4,233,495	20,899,030	31,765,189	-	(20,899,030)	-100.0%
<b>440 DEBT SERVICE</b>							
44900 Cost of Bond Issuance	-	621,972	-	-	-	-	N/A
<b>TOTAL DEBT SERVICE</b>	-	621,972	-	-	-	-	N/A
<b>TOTAL BUDGET - CAPITAL PROJECTS FUND</b>	-	4,855,467	20,899,030	31,765,189	-	(20,899,030)	-100.0%

**Significant Budget and Personnel Changes**

There are no significant budget changes for the fiscal year.

# ENTERPRISE FUNDS

DEPARTMENT PERSONNEL AND EXPENDITURES



**PUBLIC WORKS -WASTEWATER: COLLECTION SYSTEM (432.52)**

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

**Summary of Personnel**

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

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

**Significant Budget and Personnel Changes**

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

## Public Works – Wastewater: Collection System

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	85,491	87,883	101,020	100,072	135,500	34,480	34.1%
41101 Clerical & Oper Salary	185,975	186,086	237,600	184,466	239,600	2,000	0.8%
41109 Overtime Pay	5,616	9,981	7,500	5,905	7,500	-	0.0%
41200 OASI-Employer Contributions	20,068	20,216	25,200	20,640	28,000	2,800	11.1%
41300 Retirement and Pensions	16,602	16,572	21,500	17,324	23,500	2,000	9.3%
41400 Worker's Comp Insurance	3,203	2,873	7,500	2,728	3,500	(4,000)	-53.3%
41500 Group Health Insurance	56,138	41,645	60,500	57,942	69,600	9,100	15.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>373,093</b>	<b>365,256</b>	<b>460,820</b>	<b>389,078</b>	<b>507,200</b>	<b>46,380</b>	<b>10.1%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	17,692	19,063	20,000	19,519	21,800	1,800	9.0%
42203 Consultant Services	6,130	15,273	10,000	9,865	8,800	(1,200)	-12.0%
42220 Alcohol/Drug Testing	158	260	350	313	350	-	0.0%
42231 Billing Services	-	-	-	-	1,000	1,000	N/A
42300 Publication & Rec. Fees	-	-	-	-	200	200	N/A
42501 Equip Maintenance	44,569	50,531	46,000	41,658	46,900	900	2.0%
42502 Bldg Maintenance	2,832	3,583	6,700	4,088	6,700	-	0.0%
42506 Repair to Vehicle	3,396	4,425	5,150	2,500	5,150	-	0.0%
42525 Sanitary Rehab	16,932	-	30,000	16,526	30,000	-	0.0%
42600 Office Supplies	1,315	784	1,250	909	1,250	-	0.0%
42603 Motor Fuel and Lubricants	17,572	22,547	26,400	16,664	26,400	-	0.0%
42610 Clothing & Material	-	-	500	700	500	-	0.0%
42611 Manufacturing Materials	2,508	3,379	6,150	4,270	8,000	1,850	30.1%
42612 Food	-	-	350	131	350	-	0.0%
42613 Small Tools	1,594	1,189	2,050	1,180	2,050	-	0.0%
42619 Chem, Drug & Lab Sup	-	451	850	450	850	-	0.0%
42627 Safety Supplies	2,064	2,117	3,100	2,576	3,100	-	0.0%
42669 Flood Supplies and Materials	-	-	-	570	-	-	N/A
42701 Travel Exp Personnel	724	636	850	800	900	50	5.9%
42702 Subsc & Membership	893	1,525	1,200	9,833	3,700	2,500	208.3%
42703 Professional Workshops	-	-	-	-	3,500	3,500	N/A
42802 Electricity	27,814	37,494	41,500	37,037	41,500	-	0.0%
42803 Water	1,532	2,949	1,700	2,253	2,600	900	52.9%
42805 Phone-Monthly Service	3,828	2,348	5,000	3,799	5,000	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>151,553</b>	<b>168,554</b>	<b>209,100</b>	<b>175,642</b>	<b>220,600</b>	<b>11,500</b>	<b>5.5%</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	140,015	688	-	-	278,000	278,000	N/A
43602 Computer Equipment/Software	-	-	3,900	3,900	-	(3,900)	-100.0%
43612 Meters	-	-	-	-	7,500	7,500	N/A
43696 Lift Station Parts/Contractors	-	-	32,700	31,076	3,000,000	2,967,300	9074.3%
43804 Pickup	-	-	-	-	75,000	75,000	N/A
43814 Truck	-	901	-	-	-	-	N/A
43987 WWTF and Sanitary Collection Improv.	-	-	-	-	9,000,000	9,000,000	N/A
43827 Steamer	6,024	-	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>146,039</b>	<b>1,589</b>	<b>36,600</b>	<b>34,976</b>	<b>12,360,500</b>	<b>12,323,900</b>	<b>33671.9%</b>
<b>440 DEBT REDUCTION</b>							
44101 Interest	188,155	204,856	185,700	185,492	170,500	(15,200)	-8.2%
44103 Fiscal Agent Charges	-	1,200	-	-	1,200	1,200	N/A
44900 Cost of Bond Issuance	11,000	-	-	-	-	-	N/A
<b>TOTAL DEBT REDUCTION</b>	<b>199,155</b>	<b>206,056</b>	<b>185,700</b>	<b>185,492</b>	<b>170,500</b>	<b>(15,200)</b>	<b>-8.2%</b>
<b>450 OTHER EXPENDITURES</b>							
45700 Depreciation Expense	-	1,768,085	-	1,700,000	-	-	N/A
45711 Other Post Employment Benefits	4,702	8,789	-	7,500	-	-	N/A
45712 Pension Contribution Expense	-	(15,434)	-	-	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>4,702</b>	<b>1,761,440</b>	<b>-</b>	<b>1,707,500</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>490 MISCELLANEOUS</b>							
49000 WDC Economic Development	120,000	120,000	120,000	120,000	120,000	-	0.0%
49318 Transfer Out - General Fund	306,400	380,500	567,350	567,350	930,000	362,650	63.9%
<b>TOTAL MISCELLANEOUS</b>	<b>426,400</b>	<b>500,500</b>	<b>687,350</b>	<b>687,350</b>	<b>1,050,000</b>	<b>362,650</b>	<b>52.8%</b>
<b>TOTAL BUDGET - SEWER COLLECTION SYSTEM</b>	<b>1,300,942</b>	<b>3,003,395</b>	<b>1,579,570</b>	<b>3,180,038</b>	<b>14,308,800</b>	<b>12,729,230</b>	<b>805.9%</b>

## Public Works – Wastewater: Collection System Improvements

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

No personnel are allocated to this department.

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>430 CAPITAL OUTLAY</b>							
43914 Sewer Replacements/Rehab.	(167)	100	330,000	36,040	330,000	-	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	(167)	100	330,000	36,040	330,000	-	0.0%
<b>TOTAL BUDGET - COLLECTION SYSTEM IMPR.</b>	(167)	100	330,000	36,040	330,000	-	0.0%

**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**

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

**Significant Budget and Personnel Changes**

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

## Public Works – Wastewater: Treatment Facility

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	114,295	96,096	112,500	111,374	125,000	12,500	11.1%
41101 Clerical & Oper Salary	205,174	209,532	236,600	230,847	254,000	17,400	7.4%
41109 Overtime Pay	5,436	6,320	8,000	6,597	8,000	-	0.0%
41200 OASI-Employer Contributions	22,168	22,765	27,000	25,697	29,000	2,000	7.4%
41300 Retirement and Pensions	17,946	18,352	21,500	20,926	23,500	2,000	9.3%
41400 Worker's Comp Insurance	3,502	2,807	7,000	2,946	3,500	(3,500)	-50.0%
41500 Group Health Insurance	40,838	39,210	54,000	46,006	52,800	(1,200)	-2.2%
41501 Retiree Health Insurance	12,221	1,974	-	-	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>421,580</b>	<b>397,056</b>	<b>466,600</b>	<b>444,392</b>	<b>495,800</b>	<b>29,200</b>	<b>6.3%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	56,111	68,268	67,850	67,723	74,000	6,150	9.1%
42203 Consultant Services	2,840	2,270	2,050	1,500	1,300	(750)	-36.6%
42220 Drug & Alcohol Testing	-	-	-	-	500	500	N/A
42300 Publication & Rec. Fees	-	-	-	-	250	250	N/A
42407 Sludge Application	1,725	-	5,000	1,750	5,000	-	0.0%
42501 Equip Maintenance	139,235	125,997	137,000	113,383	137,000	-	0.0%
42502 Bldg Maintenance	14,094	17,787	13,900	12,628	13,900	-	0.0%
42506 Repairs to Vehicles	1,798	1,935	3,600	2,260	3,600	-	0.0%
42523 Piping & I/P Cell Maintenance	8	-	2,050	-	2,050	-	0.0%
42600 Office Supplies	1,994	1,955	2,550	2,519	2,550	-	0.0%
42603 Motor Fuel and Lubricants	10,906	13,385	16,000	14,495	16,000	-	0.0%
42607 Education & Rec Supplies	38	-	350	-	350	-	0.0%
42610 Clothing & Material	-	-	550	600	550	-	0.0%
42611 Manufacturing Materials	(11,869)	(72,974)	-	-	-	-	N/A
42612 Food	684	361	1,250	615	1,250	-	0.0%
42613 Small Tools	880	799	1,050	772	1,050	-	0.0%
42618 Postage	150	167	650	524	650	-	0.0%
42619 Chem, Drug & Lab Supplies	395	17,693	26,700	32,694	26,700	-	0.0%
42626 Foam Polymer	40,167	57,508	55,000	55,418	56,000	1,000	1.8%
42627 Safety Supplies	2,439	5,071	4,650	4,631	4,650	-	0.0%
42701 Travel Exp Personnel	456	1,773	1,300	-	1,300	-	0.0%
42702 Subsc & Membership	2,512	1,648	1,300	925	3,800	2,500	192.3%
42703 Professional Workshops	-	-	-	-	3,500	3,500	N/A
42801 Natural Gas	44,991	59,725	90,000	93,084	90,000	-	0.0%
42802 Electricity	152,203	159,417	177,000	155,320	177,000	-	0.0%
42803 Water	23,486	27,194	27,400	27,491	27,900	500	1.8%
42805 Phone-Monthly Service	4,420	4,444	2,000	10,399	5,500	3,500	175.0%
42916 Surface Water Discharge Permit	25,000	25,000	25,000	25,000	25,000	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>514,663</b>	<b>519,423</b>	<b>664,200</b>	<b>623,731</b>	<b>681,350</b>	<b>17,150</b>	<b>2.6%</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	16,192	-	-	-	31,000	31,000	N/A
43602 Computer Equipment/Software	-	4,491	-	-	-	-	N/A
43613 Samplers	6,352	-	-	-	-	-	N/A
43900 Improv. Other than Buildings	-	8,128	-	-	-	-	N/A
43987 WWTF and Sanitary Collection Improv.	-	162,433	35,714,000	1,252,028	16,000,000	(19,714,000)	-55.2%
43927 Facility Study	79,943	34,015	-	-	-	-	N/A
43911 Rate Study	627	-	-	-	-	-	N/A
43939 P. C. #2 Assessment/Design Eng./Construction	858,647	-	-	370,807	-	-	N/A
43732 Admin Bld. Design/Eng./Construction	1,859,974	(19,894)	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,821,735</b>	<b>189,173</b>	<b>35,714,000</b>	<b>1,622,835</b>	<b>16,031,000</b>	<b>(19,683,000)</b>	<b>-55.1%</b>
<b>TOTAL BUDGET - WASTEWATER TREATMENT</b>	<b>3,757,978</b>	<b>1,105,652</b>	<b>36,844,800</b>	<b>2,690,958</b>	<b>17,208,150</b>	<b>(19,636,650)</b>	<b>-53.3%</b>

## Public Works – Wastewater: Industrial Pretreatment

**PUBLIC WORKS - WASTEWATER: INDUSTRIAL PRETREATMENT (432.57)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	62,351	65,557	22,000	21,227	50,000	28,000	127.3%
41101 Clerical & Oper Salary	49,342	52,480	56,500	58,083	55,500	(1,000)	-1.8%
41109 Overtime Pay	-	-	900	500	900	-	0.0%
41200 OASI-Employer Contributions	7,861	8,129	5,500	5,670	7,500	2,000	36.4%
41300 Retirement & Pensions	6,702	6,912	4,800	24,336	6,500	1,700	35.4%
41400 Worker's Comp Insurance	655	570	1,500	600	1,000	(500)	-33.3%
41500 Group Health Insurance	22,782	23,910	21,000	12,156	27,300	6,300	30.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>149,693</b>	<b>157,558</b>	<b>112,200</b>	<b>122,573</b>	<b>148,700</b>	<b>36,500</b>	<b>32.5%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,025	2,266	2,500	2,390	2,750	250	10.0%
42213 Outside Testing	21,380	26,192	26,000	25,409	26,500	500	1.9%
42300 Publication & Rec Fees	344	69	200	96	200	-	0.0%
42501 Equipment Maintenance	1,359	508	1,750	929	1,750	-	0.0%
42506 Repairs to Vehicles	373	1,797	650	200	650	-	0.0%
42600 Office Supplies	690	654	650	678	650	-	0.0%
42603 Motor Fuel & Lubricants	835	2,668	1,350	1,029	2,670	1,320	97.8%
42610 Clothing & Material	-	-	200	300	200	-	0.0%
42618 Postage	460	540	450	450	450	-	0.0%
42619 Chemicals, Lab & Drug Supplies	70	792	750	652	750	-	0.0%
42627 Safety Supplies	15	-	250	175	250	-	0.0%
42701 Travel Exp Personnel	-	763	850	750	850	-	0.0%
42702 Subsc & Membership	210	100	400	90	400	-	0.0%
42703 Professional Workshops	-	260	300	250	2,300	2,000	666.7%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>27,761</b>	<b>36,609</b>	<b>36,300</b>	<b>33,399</b>	<b>40,370</b>	<b>4,070</b>	<b>11.2%</b>
<b>430 CAPITAL OUTLAY</b>							
43613 Portable Sampler	-	-	-	5,610	-	-	N/A
43679 Flow Meter	11,674	-	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>11,674</b>	<b>-</b>	<b>6,000</b>	<b>5,610</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL BUDGET - INDUSTRIAL PRETREATMENT</b>	<b>189,128</b>	<b>194,167</b>	<b>154,500</b>	<b>161,581</b>	<b>189,070</b>	<b>40,570</b>	<b>26.3%</b>

**Significant Budget and Personnel Changes**

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



CITY OF  
**WATERTOWN**  
SOUTH DAKOTA

**PUBLIC WORKS - WASTEWATER: LABORATORY (432.58)**

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

**Summary of Personnel**

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	28,294	28,450	22,000	20,327	50,000	28,000	127.3%
41101 Clerical & Oper Salary	122,633	132,557	134,000	107,352	105,500	(28,500)	-21.3%
41109 Overtime Pay	-	-	700	-	700	-	0.0%
41200 OASI-Employer Contributions	11,214	11,506	11,700	9,005	11,500	(200)	-1.7%
41300 Retirement & Pensions	9,056	9,339	9,500	7,228	9,500	-	0.0%
41400 Worker's Comp Insurance	1,489	1,277	3,000	1,438	1,600	(1,400)	-46.7%
41500 Group Health Insurance	16,326	20,221	22,000	17,152	24,800	2,800	12.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>189,012</b>	<b>203,350</b>	<b>202,900</b>	<b>162,503</b>	<b>203,600</b>	<b>700</b>	<b>0.3%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,328	2,641	2,850	2,739	3,120	270	9.5%
42213 Outside Testing	15,966	17,292	20,500	20,636	20,500	-	0.0%
42501 Equipment Maintenance	5,924	3,194	6,000	4,191	6,000	-	0.0%
42502 Building Maintenance	2,233	160	1,400	2,308	1,400	-	0.0%
42524 Disposal of Hazardous Material	1,639	5,145	4,000	2,030	4,080	80	2.0%
42600 Office Supplies	150	120	750	255	750	-	0.0%
42610 Clothing & Material	-	-	200	200	200	-	0.0%
42613 Small Tools	-	-	150	120	150	-	0.0%
42619 Chemicals, Lab & Drug Supplies	24,580	24,033	25,000	23,609	25,900	900	3.6%
42627 Safety Supplies	99	830	650	744	650	-	0.0%
42701 Travel Exp Personnel	398	-	400	371	400	-	0.0%
42702 Subscr & Membership	482	20	250	100	250	-	0.0%
42703 Professional Workshops	-	-	-	-	2,000	2,000	N/A
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>53,799</b>	<b>53,435</b>	<b>62,150</b>	<b>57,301</b>	<b>65,400</b>	<b>3,250</b>	<b>5.2%</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvement to Building	-	5,396	-	-	-	-	N/A
43602 Computer Equipment/Software	-	688	7,500	7,500	-	(7,500)	-100.0%
43614 Lab Equipment	5,907	13,972	13,600	12,731	22,750	9,150	67.3%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,907</b>	<b>20,056</b>	<b>21,100</b>	<b>20,231</b>	<b>22,750</b>	<b>1,650</b>	<b>7.8%</b>
<b>TOTAL BUDGET - LABORATORY</b>	<b>248,718</b>	<b>276,841</b>	<b>286,150</b>	<b>240,034</b>	<b>291,750</b>	<b>5,600</b>	<b>2.0%</b>

**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	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Adopted
Superintendent	.17	.17	.17	.17	.33
Asst. Superintendent	-	-	-	.17	-
Collection Supervisor (FTE)	.60	.60	.60	.60	.60
Collection Workers (FTE)	4.80	4.80	4.80	4.80	4.80
<b>Total</b>	<b>5.57</b>	<b>5.57</b>	<b>5.57</b>	<b>5.74</b>	<b>5.73</b>

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	57,549	59,431	79,200	77,382	77,000	(2,200)	-2.8%
41101 Clerical & Oper Salary	254,253	236,635	271,000	260,810	280,500	9,500	3.5%
41109 Overtime Pay	9,727	13,296	18,200	17,914	18,200	-	0.0%
41200 OASI-Employer Contributions	22,946	21,912	26,500	23,969	26,800	300	1.1%
41300 Retirement and Pensions	19,201	18,787	22,200	19,767	22,500	300	1.4%
41400 Worker's Comp Insurance	9,288	8,837	19,000	7,884	11,000	(8,000)	-42.1%
41500 Group Health Insurance	59,605	65,799	80,600	60,204	88,000	7,400	9.2%
41501 Retiree Health Insurance	-	571	-	432	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>432,569</b>	<b>425,268</b>	<b>516,700</b>	<b>468,363</b>	<b>524,000</b>	<b>7,300</b>	<b>1.4%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premium	16,771	16,221	17,100	16,732	18,650	1,550	9.1%
42203 Consultant Services	439	3,364	8,500	6,125	8,500	-	0.0%
42220 Drug/Alcohol Testing	341	261	450	358	450	-	0.0%
42404 Other Rentals	454	454	1,050	635	1,050	-	0.0%
42501 Equip Maintenance	89,499	134,931	77,700	72,845	79,250	1,550	2.0%
42603 Motor Fuel & Lubricants	58,742	94,641	73,000	71,979	95,000	22,000	30.1%
42610 Clothing & Materials	-	-	550	550	550	-	0.0%
42612 Food	-	121	650	430	650	-	0.0%
42627 Safety Supplies	604	1,233	650	666	650	-	0.0%
42701 Travel Exp Personnel	184	306	300	408	300	-	0.0%
42702 Subscr & Membership	540	975	1,500	1,437	1,500	-	0.0%
42703 Professional Workshops	-	-	-	-	7,000	7,000	N/A
42805 Phone-Monthly Service	144	288	200	294	200	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>167,718</b>	<b>252,795</b>	<b>181,650</b>	<b>172,458</b>	<b>213,750</b>	<b>32,100</b>	<b>17.7%</b>
<b>430 CAPITAL OUTLAY</b>							
43611 Dumpsters/Carts	37,765	34,094	38,400	38,692	51,100	12,700	33.1%
43808 Refuse Trucks	-	(230,014)	-	-	387,000	387,000	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>37,765</b>	<b>(195,920)</b>	<b>38,400</b>	<b>38,692</b>	<b>438,100</b>	<b>399,700</b>	<b>1040.9%</b>
<b>490 MISCELLANEOUS</b>							
49000 WDC Economic Development	80,000	80,000	80,000	80,000	80,000	-	0.0%
49318 Transfer Out - General Fund	239,600	235,000	435,700	435,700	662,500	226,800	52.1%
<b>TOTAL MISCELLANEOUS</b>	<b>319,600</b>	<b>315,000</b>	<b>515,700</b>	<b>515,700</b>	<b>742,500</b>	<b>226,800</b>	<b>44.0%</b>
<b>TOTAL BUDGET - SOLID WASTE COLLECTION</b>	<b>957,652</b>	<b>797,143</b>	<b>1,252,450</b>	<b>1,195,213</b>	<b>1,918,350</b>	<b>665,900</b>	<b>53.2%</b>

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

**Significant Budget and Personnel Changes**

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

## Public Works - Solid Waste: Disposal

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	81,138	89,252	111,000	109,529	111,000	-	0.0%
41101 Clerical & Oper Salary	245,601	296,386	305,000	304,168	333,000	28,000	9.2%
41102 Temporary Salaries	-	-	3,500	1,112	4,500	1,000	28.6%
41109 Overtime Pay	6,280	5,721	4,000	3,113	4,000	-	0.0%
41200 OASI-Employer Contributions	23,499	26,912	30,300	30,065	33,000	2,700	8.9%
41300 Retirement & Pensions	19,935	22,833	25,500	25,180	27,000	1,500	5.9%
41400 Worker's Comp Insurance	8,912	7,796	20,000	9,298	15,000	(5,000)	-25.0%
41500 Group Health Insurance	73,109	88,578	94,500	81,582	92,000	(2,500)	-2.6%
41600 Unemployment Benefits	325	(176)	-	-	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>458,799</b>	<b>537,302</b>	<b>593,800</b>	<b>564,046</b>	<b>619,500</b>	<b>25,700</b>	<b>4.3%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	11,079	13,059	12,700	12,419	13,850	1,150	9.1%
42207 Professional & Test Fee	32,099	50,661	37,500	29,555	38,250	750	2.0%
42220 Drug/Alcohol Testing	329	138	850	846	850	-	0.0%
42400 Rent-Machinery & Equipment	-	174,632	22,900	22,078	22,900	-	0.0%
42500 Construction Materials	-	-	5,050	2,500	5,050	-	0.0%
42501 Equip Maintenance	179,919	230,675	156,600	177,650	159,700	3,100	2.0%
42502 Bldg Maintenance	11,416	25,403	11,400	10,609	11,650	250	2.2%
42511 Computer Renewal/Maintenance	1,200	1,500	-	1,200	2,400	2,400	N/A
42524 Disposal of Hazardous Waste	16,589	15,233	16,700	16,079	17,000	300	1.8%
42600 Office Supplies	7,789	7,371	6,050	5,581	6,170	120	2.0%
42603 Motor Fuel & Lubricants	85,612	142,770	134,300	101,545	142,770	8,470	6.3%
42607 Education & Rec Supplies	-	-	500	283	500	-	0.0%
42610 Clothing & Material	-	-	500	393	500	-	0.0%
42612 Food	78	276	950	659	950	-	0.0%
42613 Small Tools	3,817	1,542	2,550	2,207	2,550	-	0.0%
42615 Ag & Hort Supplies	557	-	5,550	500	5,550	-	0.0%
42617 Cleaning Service	3,072	3,067	2,650	2,796	2,700	50	1.9%
42618 Postage	1,066	892	1,550	999	1,550	-	0.0%
42626 Foam Polymer	26,267	42,693	31,200	31,680	42,700	11,500	36.9%
42627 Safety Supplies	931	1,894	1,750	1,691	1,750	-	0.0%
42701 Travel Exp Personnel	837	1,141	1,450	1,000	1,450	-	0.0%
42702 Subsc & Membership	5,105	6,147	1,600	1,466	2,500	900	56.3%
42703 Professional Workshops	-	-	-	-	7,000	7,000	N/A
42801 Natural Gas	19,560	34,024	25,700	26,359	26,200	500	1.9%
42802 Electricity	8,013	8,642	12,300	19,289	12,300	-	0.0%
42803 Water	2,171	2,640	1,470	2,433	2,700	1,230	83.7%
42805 Phone-Monthly Service	3,230	3,674	3,850	2,883	3,900	50	1.3%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>420,736</b>	<b>768,074</b>	<b>497,620</b>	<b>474,698</b>	<b>535,390</b>	<b>37,770</b>	<b>7.6%</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvement to Building	-	-	30,000	-	-	(30,000)	-100.0%
43431 Tier II Assessment	-	-	-	-	35,000	35,000	N/A
43600 Machinery & Equipment	-	2,393	151,800	139,800	-	(151,800)	-100.0%
43602 Computer Equipment/Software	6,670	8,228	-	-	-	-	N/A
43639 Loader & Attachments	-	-	-	-	347,000	347,000	N/A
43804 Pickup w/plow	-	-	-	-	75,000	75,000	N/A
43811 Scraper	-	-	1,100,000	1,100,000	-	(1,100,000)	-100.0%
43911 Rate Study	627	-	-	-	-	-	N/A
43905 Permit Renewal Plan Update	-	29,000	-	-	-	-	N/A
43950 Fence	18,000	2,700	-	-	-	-	N/A
43958 Landfill Cell Engineer/Const.	52,172	166	-	203,895	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>77,469</b>	<b>42,487</b>	<b>1,281,800</b>	<b>1,443,695</b>	<b>457,000</b>	<b>(824,800)</b>	<b>-64.3%</b>
<b>440 DEBT SERVICE</b>							
44101 Interest	1,648	10,399	1,200	2,074	29,000	27,800	2316.7%
44900 Cost of Bond Issuance	-	17,005	-	-	-	-	N/A
<b>TOTAL DEBT SERVICE</b>	<b>1,648</b>	<b>27,404</b>	<b>1,200</b>	<b>2,074</b>	<b>29,000</b>	<b>27,800</b>	<b>2316.7%</b>
<b>450 OTHER EXPENDITURES</b>							
45400 Remittance of Revenue	56,651	52,910	60,000	54,034	60,000	-	0.0%
45700 Depreciation Expense	-	514,027	-	-	-	-	N/A
45711 Other Post Employment Benefits	5,351	10,002	-	-	-	-	N/A
45712 Pension Contribution Expense	-	(16,882)	-	-	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>62,002</b>	<b>560,057</b>	<b>60,000</b>	<b>54,034</b>	<b>60,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL BUDGET - SOLID WASTE DISPOSAL</b>	<b>1,020,654</b>	<b>1,935,324</b>	<b>2,434,420</b>	<b>2,538,548</b>	<b>1,700,890</b>	<b>(733,530)</b>	<b>-30.1%</b>

**PUBLIC WORKS - SOLID WASTE: RECYCLING (432.45)**

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

**Summary of Personnel**

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

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

**Budget Summary**

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	43,623	44,902	62,600	61,194	60,500	(2,100)	-3.4%
41101 Clerical & Oper Salary	169,502	157,811	172,000	153,207	174,500	2,500	1.5%
41102 Temporary Salaries	3,769	9,720	4,200	3,411	5,700	1,500	35.7%
41109 Overtime Pay	6,485	8,864	11,300	7,776	11,400	100	0.9%
41200 OASI-Employer Contributions	15,986	15,754	18,000	15,633	18,000	-	0.0%
41300 Retirement & Pensions	13,116	12,841	15,000	12,482	15,000	-	0.0%
41400 Worker's Comp Insurance	6,339	6,034	14,000	5,514	9,000	(5,000)	-35.7%
41500 Group Health Insurance	40,052	44,200	54,800	40,668	61,000	6,200	11.3%
41501 Retiree Health Insurance	-	381	-	144	-	-	N/A
<b>TOTAL PERSONAL SERVICES</b>	<b>298,872</b>	<b>300,507</b>	<b>351,900</b>	<b>300,030</b>	<b>355,100</b>	<b>3,200</b>	<b>0.9%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	8,181	9,612	10,200	10,058	11,120	920	9.0%
42207 Professional Fees	50,000	52,897	54,000	4,000	54,000	-	0.0%
42216 Outside Contract Labor	-	-	-	50,000	50,000	50,000	N/A
42220 Drug/Alcohol Testing	145	101	200	150	200	-	0.0%
42221 E-waste Program	-	-	25,600	-	25,600	-	0.0%
42501 Equipment Maintenance	26,400	50,780	33,400	50,650	34,000	600	1.8%
42603 Motor Fuel & Lubricants	34,743	53,156	34,100	28,615	53,200	19,100	56.0%
42607 Education & Rec Supplies	169	7,622	7,100	8,622	7,200	100	1.4%
42612 Food	-	-	150	150	150	-	0.0%
42618 Postage	-	72	4,950	4,700	4,950	-	0.0%
42627 Safety Supplies	610	524	650	631	660	10	1.5%
42805 Phone-Monthly Service	96	192	150	246	150	-	0.0%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>120,344</b>	<b>174,956</b>	<b>170,500</b>	<b>157,823</b>	<b>241,230</b>	<b>70,730</b>	<b>41.5%</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	-	-	313,500	313,500	768,450	454,950	145.1%
43611 Dumpsters/Carts	3,952	428	-	-	-	-	N/A
43682 Recycling Containers	24,989	29,995	34,000	33,732	38,500	4,500	13.2%
43808 Refuse Truck	-	230,014	-	-	400,000	400,000	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>28,941</b>	<b>260,437</b>	<b>347,500</b>	<b>347,232</b>	<b>1,206,950</b>	<b>859,450</b>	<b>247.3%</b>
<b>TOTAL BUDGET - SOLID WASTE RECYCLING</b>	<b>448,157</b>	<b>735,900</b>	<b>869,900</b>	<b>805,084</b>	<b>1,803,280</b>	<b>933,380</b>	<b>107.3%</b>

**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**

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

**Significant Budget and Personnel Changes**

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

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

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE AMOUNT	%
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	133,161	101,560	153,200	154,464	164,500	11,300	7.4%
41101 Clerical & Oper Salary	169,983	253,157	276,000	277,710	263,500	(12,500)	-4.5%
41102 Temporary Salaries	21,260	2,009	300	200	-	(300)	-100.0%
41109 Overtime Pay	14,895	28,147	10,000	32,251	10,000	-	0.0%
41200 OASI-Employer Contributions	23,998	29,773	32,300	33,155	32,200	(100)	-0.3%
41300 Retirement and Pensions	20,358	24,482	26,500	27,135	26,500	-	0.0%
41400 Worker's Comp Insurance	4,831	4,784	10,500	4,558	4,800	(5,700)	-54.3%
41500 Group Health Insurance	66,669	66,773	63,500	66,128	67,500	4,000	6.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>455,155</b>	<b>510,685</b>	<b>572,300</b>	<b>595,600</b>	<b>569,000</b>	<b>(3,300)</b>	<b>-0.6%</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	44,935	77,931	75,000	76,313	81,750	6,750	9.0%
42203 Consultant Services	61,346	97,716	189,000	176,528	60,000	(129,000)	-68.3%
42215 Engineering Services	-	-	-	-	30,000	30,000	N/A
42217 Advertising	-	-	-	-	99,000	99,000	N/A
42300 Publication and Recording Fee	30,384	31,365	2,000	4,016	2,000	-	0.0%
42501 Equip Maintenance	36,616	62,783	30,600	30,273	31,000	400	1.3%
42502 Bldg Maintenance	20,193	26,327	20,500	19,881	28,000	7,500	36.6%
42504 Maintenance to Other	18,496	27,160	53,500	48,669	76,000	22,500	42.1%
42509 Seal Coating/Crack Sealing	-	20,897	20,000	20,000	20,000	-	0.0%
42511 Computer Renewal/Maintenance	4,240	-	6,000	6,000	6,000	-	0.0%
42520 Deicing Sand	-	-	3,700	2,000	12,000	8,300	224.3%
42600 Office Supplies	-	1,172	1,000	699	1,000	-	0.0%
42601 Cleaning Supplies	3,726	13,460	10,000	11,511	10,000	-	0.0%
42603 Motor Fuel and Lubricants	27,300	40,838	45,000	44,712	45,000	-	0.0%
42607 Education & Rec Supplies	415	547	-	150	-	-	N/A
42610 Clothing and Materials	142	1,647	2,000	1,600	3,000	1,000	50.0%
42613 Small Tools	55	1,061	5,100	3,097	5,100	-	0.0%
42617 Cleaning Service	-	3,243	40,000	16,625	30,000	(10,000)	-25.0%
42618 Postage	249	383	300	381	300	-	0.0%
42620 Other Supplies	-	892	1,250	703	1,250	-	0.0%
42701 Travel Exp Personnel	3,937	3,234	5,250	4,903	15,000	9,750	185.7%
42702 Subsc & Membership	525	485	800	810	2,000	1,200	150.0%
42703 Professional Workshops	737	2,241	6,000	4,785	10,000	4,000	66.7%
42710 Airshow	-	855	-	-	-	-	N/A
42801 Natural Gas	8,382	19,838	26,000	26,391	36,000	10,000	38.5%
42802 Electricity	33,138	58,110	30,000	74,790	75,000	45,000	150.0%
42803 Water	879	7,294	700	29,619	6,000	5,300	757.1%
42804 Sewer	961	1,062	3,000	2,273	3,000	-	0.0%
42805 Phone-Monthly Service	5,164	8,892	5,350	11,832	10,000	4,650	86.9%
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>301,820</b>	<b>509,433</b>	<b>582,050</b>	<b>618,561</b>	<b>698,400</b>	<b>116,350</b>	<b>20.0%</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Buildings	-	36,599	-	-	-	-	N/A
43657 ARFF Truck Foam	-	14,968	-	-	-	-	N/A
43602 Computer Equipment/Software	-	-	3,000	-	-	(3,000)	-100.0%
43600 Machinery and Equipment	90,600	32,906	65,000	63,901	65,000	-	0.0%
43800 Vehicle	-	-	42,500	49,039	-	(42,500)	-100.0%
43900 Improvements Other Than Bldg	118,789	13,819	65,000	53,520	-	(65,000)	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>209,389</b>	<b>98,292</b>	<b>175,500</b>	<b>166,460</b>	<b>65,000</b>	<b>(110,500)</b>	<b>-63.0%</b>
<b>450 OTHER EXPENDITURES</b>							
45700 Depreciation Expense	-	855,766	-	-	-	-	N/A
45711 Other Post Employment Benefits	2,178	4,849	-	-	-	-	N/A
45712 Pension Contribution Expense	-	(12,917)	-	-	-	-	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>2,178</b>	<b>847,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL BUDGET - AIRPORT</b>	<b>968,542</b>	<b>1,966,108</b>	<b>1,329,850</b>	<b>1,380,621</b>	<b>1,332,400</b>	<b>2,550</b>	<b>0.2%</b>

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

	ACTUAL FY 21	ACTUAL FY 22	APPROVED FY 23	TOTAL FY 23	MANAGER'S FY 24	INCREASE/DECREASE	
						AMOUNT	%
<b>430 CAPITAL OUTLAY</b>							
43832 Snow Removal Equipment	-	-	1,750,000	-	-	(1,750,000)	-100.0%
43904 Project A & E	1,503,656	-	225,000	224,823	-	(225,000)	-100.0%
43905 Project Construction	8,888,119	487,580	235,000	111,711	2,690,000	2,455,000	1044.7%
<b>TOTAL CAPITAL OUTLAY</b>	<b>10,391,775</b>	<b>487,580</b>	<b>2,210,000</b>	<b>336,534</b>	<b>2,690,000</b>	<b>480,000</b>	<b>21.7%</b>
<b>TOTAL BUDGET - AIRPORT IMPROVEMENTS</b>	<b>10,391,775</b>	<b>487,580</b>	<b>2,210,000</b>	<b>336,534</b>	<b>2,690,000</b>	<b>480,000</b>	<b>21.7%</b>



CITY OF  
**WATERTOWN**  
SOUTH DAKOTA



# EXPENDITURE SUMMARY AND REVENUE



GENERAL FUND EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>101 GENERAL FUND</b>							
<b>410 GENERAL GOVERNMENT</b>							
<b>411 LEGISLATIVE</b>							
411.10 Mayor & City Council	243,652	198,728	236,800	216,128	8,740	3.7%	245,540
411.50 Contingency Account	-	-	300,000	-	-	0.0%	300,000
<b>TOTAL LEGISLATIVE</b>	<b>243,652</b>	<b>198,728</b>	<b>536,800</b>	<b>216,128</b>	<b>8,740</b>	<b>1.6%</b>	<b>545,540</b>
<b>415 FINANCIAL ADMINISTRATION</b>							
415.15 City Manager	120,125	302,364	295,550	290,530	226,400	76.6%	521,950
415.20 Attorney	174,768	194,925	215,250	167,275	(57,150)	-26.6%	158,100
415.25 Human Resources	230,430	294,399	343,380	358,768	105,520	30.7%	448,900
415.30 Finance Office	489,421	481,191	702,100	639,881	15,650	2.2%	717,750
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>1,014,744</b>	<b>1,272,879</b>	<b>1,556,280</b>	<b>1,456,454</b>	<b>290,420</b>	<b>18.7%</b>	<b>1,846,700</b>
<b>419 OTHER</b>							
419.15 Contr. to External Organizations	417,378	525,923	417,950	429,950	(25,000)	-6.0%	392,950
419.33 Information Technology	605,161	618,233	679,050	652,895	161,130	23.7%	840,180
419.41 City Hall	105,894	105,362	120,150	120,536	(2,400)	-2.0%	117,750
419.60 Public Works -Engineering	615,543	643,879	1,099,150	825,366	(250,630)	-22.8%	848,520
<b>TOTAL OTHER</b>	<b>1,743,976</b>	<b>1,893,397</b>	<b>2,316,300</b>	<b>2,028,745</b>	<b>(116,900)</b>	<b>-5.0%</b>	<b>2,199,400</b>
<b>420 PUBLIC SAFETY</b>							
<b>421 POLICE</b>							
421.00 Police Department	4,319,423	4,615,551	4,821,950	4,686,171	436,350	9.0%	5,258,300
<b>TOTAL POLICE</b>	<b>4,319,423</b>	<b>4,615,551</b>	<b>4,821,950</b>	<b>4,686,171</b>	<b>436,350</b>	<b>9.0%</b>	<b>5,258,300</b>
<b>422 FIRE/AMBULANCE</b>							
422.20 Fire Department	1,461,172	1,250,940	1,353,475	1,285,987	36,885	2.7%	1,390,360
422.91 Ambulance Department	2,891,329	3,048,324	3,440,550	3,348,390	271,100	7.9%	3,711,650
<b>TOTAL FIRE/AMBULANCE</b>	<b>4,352,501</b>	<b>4,299,264</b>	<b>4,794,025</b>	<b>4,634,377</b>	<b>307,985</b>	<b>6.4%</b>	<b>5,102,010</b>
<b>430 PUBLIC WORKS</b>							
<b>430 PUBLIC WORKS ADMINISTRATION</b>							
430.10 Public Works Administration	-	-	-	-	303,610	N/A	303,610
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>303,610</b>	<b>N/A</b>	<b>303,610</b>
<b>431 STREETS AND HIGHWAYS</b>							
431.20 Public Works - Street Division	1,633,969	1,764,264	1,913,050	1,910,923	167,200	8.7%	2,080,250
431.25 Public Works - Snow Removal	282,365	955,730	565,700	903,560	53,100	9.4%	618,800
431.60 Street Lighting	556,353	799,952	820,000	831,286	50,000	6.1%	870,000
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>2,472,687</b>	<b>3,519,946</b>	<b>3,298,750</b>	<b>3,645,769</b>	<b>270,300</b>	<b>8.2%</b>	<b>3,569,050</b>
<b>432 SANITATION</b>							
432.54 Water Resources	48,468	45,398	57,200	114,246	70	0.1%	57,270
<b>TOTAL SANITATION</b>	<b>48,468</b>	<b>45,398</b>	<b>57,200</b>	<b>114,246</b>	<b>70</b>	<b>0.1%</b>	<b>57,270</b>
<b>437 CEMETERY</b>							
437.00 Cemetery	266,586	275,541	311,410	297,975	(560)	-0.2%	310,850
<b>TOTAL CEMETERY</b>	<b>266,586</b>	<b>275,541</b>	<b>311,410</b>	<b>297,975</b>	<b>(560)</b>	<b>-0.2%</b>	<b>310,850</b>
<b>440 HEALTH &amp; WELFARE</b>							
<b>441 HEALTH &amp; WELFARE</b>							
441.32 Mosquito Control	102,734	114,241	120,850	111,315	390	0.3%	121,240
441.43 Animal Control/Community Service Officer	105,979	216,863	214,350	244,134	11,560	5.4%	225,910
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>208,713</b>	<b>331,104</b>	<b>335,200</b>	<b>355,450</b>	<b>11,950</b>	<b>3.6%</b>	<b>347,150</b>
<b>450 CULTURE &amp; RECREATION</b>							
<b>452 PARKS</b>							
452.40 Forestry	384,994	802,287	521,460	513,370	(26,760)	-5.1%	494,700
<b>TOTAL PARKS</b>	<b>384,994</b>	<b>802,287</b>	<b>521,460</b>	<b>513,370</b>	<b>(26,760)</b>	<b>-5.1%</b>	<b>494,700</b>
<b>455 LIBRARY</b>							
455.00 Library	1,019,704	1,040,619	1,185,830	1,098,757	68,670	5.8%	1,254,500
<b>TOTAL LIBRARY</b>	<b>1,019,704</b>	<b>1,040,619</b>	<b>1,185,830</b>	<b>1,098,757</b>	<b>68,670</b>	<b>5.8%</b>	<b>1,254,500</b>
<b>460 CONSERVATION AND DEVELOPMENT</b>							
<b>465 COMMUNITY DEVELOPMENT</b>							
465.12 Community Development Department	454,763	455,052	568,850	513,024	4,850	0.9%	573,700
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>454,763</b>	<b>455,052</b>	<b>568,850</b>	<b>513,024</b>	<b>4,850</b>	<b>0.9%</b>	<b>573,700</b>

GENERAL FUND EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
<b>490 MISCELLANEOUS</b>							
<b>493 TRANSFERS</b>							
493.11 Transfer Out - Park & Rec	1,800,000	2,200,000	2,450,000	2,450,000	(450,000)	-18.4%	2,000,000
493.12 Trans Out - Airport	-	-	-	-	500,000	N/A	500,000
493.13 Trans Out - Upper Big Sioux	50,000	50,000	-	-	-	N/A	-
493.20 Trans Out - E-911	75,000	75,000	75,000	75,000	-	0.0%	75,000
<b>TOTAL TRANSFERS</b>	<b>1,925,000</b>	<b>2,325,000</b>	<b>2,525,000</b>	<b>2,525,000</b>	<b>50,000</b>	<b>2.0%</b>	<b>2,575,000</b>
<b>TOTAL GENERAL FUND</b>	<b>18,455,211</b>	<b>21,074,766</b>	<b>22,829,055</b>	<b>22,085,466</b>	<b>1,608,725</b>	<b>7.0%</b>	<b>24,437,780</b>
<b>ENDING FUND BALANCE</b>							<b>7,125,866</b>
<b>TOTAL GENERAL FUND REQUIREMENTS</b>							<b>31,563,646</b>
GENERAL FUND REVENUES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
<b>MAYOR &amp; CITY COUNCIL</b>							
<b>360 MISCELLANEOUS</b>							
311.10 36700 Donations	-	34,742	-	37,050	-	N/A	-
<b>TOTAL MISCELLANEOUS</b>	<b>-</b>	<b>34,742</b>	<b>-</b>	<b>37,050</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>TOTAL MAYOR &amp; CITY COUNCIL</b>	<b>-</b>	<b>34,742</b>	<b>-</b>	<b>37,050</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>COURT</b>							
<b>350 FINES &amp; FORFEITS</b>							
312.60 35101 Court Fines	20,586	10,334	20,000	9,516	(5,000)	-25.0%	15,000
<b>TOTAL FINES &amp; FORFEITS</b>	<b>20,586</b>	<b>10,334</b>	<b>20,000</b>	<b>9,516</b>	<b>(5,000)</b>	<b>-25.0%</b>	<b>15,000</b>
<b>TOTAL COURT</b>	<b>20,586</b>	<b>10,334</b>	<b>20,000</b>	<b>9,516</b>	<b>(5,000)</b>	<b>-25.0%</b>	<b>15,000</b>
<b>FINANCE OFFICE</b>							
<b>310 TAXES</b>							
315.30 31101 Property Taxes	3,831,105	3,929,512	4,110,420	4,178,549	173,680	4.2%	4,284,100
31102 Delinquent	(824)	-	-	-	-	N/A	-
31107 Mobile Home Taxes	-	-	-	8	-	N/A	-
31300 Sales Tax and Use Tax	9,068,143	9,553,947	9,010,000	9,527,534	660,000	7.3%	9,670,000
31305 Sales Tax - Audits	47,450	657,909	-	36,116	-	N/A	-
31400 Gross Rec & Business Tax	295,229	298,275	310,000	314,421	(10,000)	-3.2%	300,000
31901 Penalty & Interest	4,597	4,910	5,000	1,904	-	0.0%	5,000
<b>TOTAL TAXES</b>	<b>13,245,700</b>	<b>14,444,553</b>	<b>13,435,420</b>	<b>14,058,532</b>	<b>823,680</b>	<b>6.1%</b>	<b>14,259,100</b>
<b>320 LICENSES &amp; PERMITS</b>							
315.30 32101 Alcoholic Bev License	73,000	75,900	70,000	70,025	-	0.0%	70,000
32103 Medical Cannabis License	75,000	50,000	75,000	75,000	-	0.0%	75,000
32106 Prof & Occupational	18,412	20,133	18,000	18,935	-	0.0%	18,000
32107 Amusements	12	-	-	-	-	N/A	-
32111 Video Lottery License	19,750	19,750	19,000	19,090	-	0.0%	19,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>186,174</b>	<b>165,783</b>	<b>182,000</b>	<b>183,050</b>	<b>-</b>	<b>0.0%</b>	<b>182,000</b>
<b>330 INTERGOVERNMENTAL REVENUE</b>							
315.30 33503 Bank Franchise Tax	120,944	118,107	120,000	119,765	-	0.0%	120,000
33508 Liquor Tax Reversion	156,917	157,465	150,000	155,455	5,000	3.3%	155,000
33900 Pmt. In Lieu of Taxes	4,047	3,610	5,000	3,614	-	0.0%	5,000
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>281,908</b>	<b>279,182</b>	<b>275,000</b>	<b>278,834</b>	<b>5,000</b>	<b>1.8%</b>	<b>280,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
315.30 36100 Interest Earned	40,533	208,270	65,000	466,205	85,000	130.8%	150,000
36909 Other Misc. Revenue	170,914	16,246	25,000	12,798	-	0.0%	25,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>211,447</b>	<b>224,516</b>	<b>90,000</b>	<b>479,003</b>	<b>85,000</b>	<b>94.4%</b>	<b>175,000</b>
<b>390 OTHER FINANCING SOURCES</b>							
315.30 39101 Sale of General Fixed Assets	5,923	95	-	-	-	N/A	-
39111 Transfer In - Municipal Utilities Fund	1,573,144	1,376,100	1,417,500	1,417,500	28,500	2.0%	1,446,000
39119 Transfer In - Solid Waste & Sewer Funds	546,000	615,500	1,003,050	1,003,050	589,450	58.8%	1,592,500
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,125,067</b>	<b>1,991,695</b>	<b>2,420,550</b>	<b>2,420,550</b>	<b>617,950</b>	<b>25.5%</b>	<b>3,038,500</b>
<b>TOTAL FINANCE OFFICE</b>	<b>16,050,296</b>	<b>17,105,729</b>	<b>16,402,970</b>	<b>17,419,968</b>	<b>1,531,630</b>	<b>9.3%</b>	<b>17,934,600</b>

GENERAL FUND REVENUES							
		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	MANAGER'S FY 24
						%	
<b>ENGINEERING DEPARTMENT</b>							
<b>320 LICENSES &amp; PERMITS</b>							
319.60	32205 Grading/Excavation Permits	6,596	6,493	5,000	4,375	1,000	6,000
	<b>TOTAL LICENSES &amp; PERMITS REVENUE</b>	6,596	6,493	5,000	4,375	1,000	6,000
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
319.60	34103 Zoning & Subdivision Fees	13,082	4,135	8,000	4,030	-	8,000
	34105 Sale of Maps and Publications	480	50	100	-	100	200
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	13,562	4,185	8,100	4,030	100	8,200
<b>360 MISCELLANEOUS REVENUE</b>							
319.60	36909 Other Misc. Revenue	1,731	243	500	189	-	500
	<b>TOTAL MISCELLANEOUS REVENUE</b>	1,731	243	500	189	-	500
<b>390 OTHER FINANCING SOURCES</b>							
319.60	39101 Sale of General Fixed Assets	311	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	311	-	-	-	-	-
	<b>TOTAL ENGINEERING DEPARTMENT</b>	<b>22,200</b>	<b>10,921</b>	<b>13,600</b>	<b>8,594</b>	<b>1,100</b>	<b>14,700</b>
<b>POLICE DEPARTMENT</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
321.00	33115 Homeland Security Grant	28,730	-	20,000	13,900	(5,000)	15,000
	33120 TSA Airport Grant	16,860	8,840	15,000	14,555	-	15,000
	33131 Department of Justice	39,109	-	-	-	-	-
	33142 BPV Grant	-	709	-	-	-	-
	33402 COPS Grant	201,264	161,111	125,000	12,000	(125,000)	-
	33403 Highway Safety Grant	22,615	6,224	15,000	23,010	-	15,000
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	308,578	176,884	175,000	63,465	(130,000)	45,000
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
321.00	34201 Special Police Services	97,581	90,365	100,000	93,864	-	100,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	97,581	90,365	100,000	93,864	-	100,000
<b>350 FINES AND FORFEITS</b>							
321.00	35103 Parking Fines	14,936	10,425	25,000	18,095	(10,000)	15,000
	<b>TOTAL FINES AND FORFEITS</b>	14,936	10,425	25,000	18,095	(10,000)	15,000
<b>360 MISCELLANEOUS REVENUE</b>							
321.00	36700 Donations	9,289	13,963	10,000	10,000	-	10,000
	36710 DARE Donations	4,140	4,650	5,000	4,242	-	5,000
	36715 National Opioid Settlement	-	-	-	18,540	19,000	19,000
	36909 Other Misc. Revenue	27,254	21,714	30,000	26,554	(5,000)	25,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	40,683	40,327	45,000	59,336	14,000	59,000
<b>390 OTHER FINANCING SOURCES</b>							
	39101 Sale of General Fixed Assets	414	106	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	414	106	-	-	-	-
	<b>TOTAL POLICE DEPARTMENT</b>	<b>462,192</b>	<b>318,107</b>	<b>345,000</b>	<b>234,760</b>	<b>(126,000)</b>	<b>219,000</b>
<b>FIRE FIGHTING</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
322.20	33115 Homeland Security Grant	36,481	8,256	63,000	57,769	(48,000)	15,000
	33401 Fire Protection Grant (HMEP Grant)	17,264	18,302	15,000	4,000	-	15,000
	33512 Fire Ins Premium Reversion	106,838	119,709	85,000	137,000	45,000	130,000
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	160,583	146,267	163,000	198,769	(3,000)	160,000
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
322.20	34202 Fire Protection Services	64,430	64,822	60,000	59,159	-	60,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	64,430	64,822	60,000	59,159	-	60,000
<b>360 MISCELLANEOUS REVENUE</b>							
322.20	36700 Donations	9,380	39,734	5,000	6,362	-	5,000
	36909 Other Misc. Revenue	14,895	7,452	4,500	5,626	-	4,500
	<b>TOTAL MISCELLANEOUS REVENUE</b>	24,275	47,186	9,500	11,988	-	9,500
<b>390 OTHER FINANCING SOURCES</b>							
322.20	39101 Sale of General Fixed Assets	1,252	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	1,252	-	-	-	-	-
	<b>TOTAL FIREFIGHTING</b>	<b>250,540</b>	<b>258,274</b>	<b>232,500</b>	<b>269,916</b>	<b>(3,000)</b>	<b>229,500</b>
<b>AMBULANCE</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
322.91	34207 Ambulance Charges	1,114,072	1,286,584	1,100,000	1,133,798	150,000	1,250,000
	34210 Ambulance Standby	3,300	3,750	3,000	5,400	-	3,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	1,117,372	1,290,334	1,103,000	1,139,198	150,000	1,253,000

GENERAL FUND REVENUES							
		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %	MANAGER'S FY 24
<b>360 MISCELLANEOUS REVENUE</b>							
322.91	36909 Other Misc. Revenue	53,716	-	25,000	63,000	- 0.0%	25,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	53,716	-	25,000	63,000	- 0.0%	25,000
	<b>TOTAL AMBULANCE</b>	1,171,088	1,290,334	1,128,000	1,202,198	150,000 13.3%	1,278,000
<b>STREET DEPARTMENT</b>							
<b>310 TAXES</b>							
331.20	31204 Weed Assessments	5,600	-	1,000	-	- 0.0%	1,000
	<b>TOTAL TAXES</b>	5,600	-	1,000	-	- 0.0%	1,000
<b>330 INTERGOVERNMENTAL REVENUE</b>							
	33506 Motor Vehicle License	190,590	191,206	180,000	181,874	10,000 5.6%	190,000
	33507 State Highway & Bridge	481,645	482,436	465,000	469,765	15,000 3.2%	480,000
	33801 County Road	23,629	23,002	-	-	- N/A	-
	33803 Wheel Tax	6,826	7,416	7,000	6,680	- 0.0%	7,000
	<b>TOTAL INTERGOVERNMENTAL</b>	702,690	704,060	652,000	658,319	25,000 3.8%	677,000
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
331.20	34309 Other	1,959	4,552	10,000	2,834	(5,000) -50.0%	5,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	1,959	4,552	10,000	2,834	(5,000) -50.0%	5,000
<b>360 MISCELLANEOUS REVENUE</b>							
331.20	36301 Special Assessments	27,272	102,247	36,000	27,142	(6,000) -16.7%	30,000
	36302 Int./Penalty Coll by County	18,139	12,061	10,000	8,744	- 0.0%	10,000
	36909 Other Misc. Revenue	26,830	15,953	10,000	25,667	5,000 50.0%	15,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	72,241	130,261	56,000	61,552	(1,000) -1.8%	55,000
<b>380 ENTERPRISE OPERATING</b>							
331.20	38302 Penalty - Treas. Collections	-	270	-	-	- N/A	-
	<b>TOTAL ENTERPRISE OPERATING</b>	-	270	-	-	- N/A	-
<b>390 OTHER FINANCING SOURCES</b>							
331.20	39101 Sale of General Fixed Assets	7,090	29	-	-	- N/A	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	7,090	29	-	-	- N/A	-
	<b>TOTAL STREET DEPARTMENT</b>	789,580	839,171	719,000	722,705	19,000 2.6%	738,000
<b>CEMETERY</b>							
<b>380 ENTERPRISE OPERATING REVENUE</b>							
337.00	38601 Sale of Lots	101,260	109,725	75,000	80,317	15,000 20.0%	90,000
	38602 Grave Digging Charges	78,286	72,224	75,000	80,952	(5,000) -6.7%	70,000
	38603 Annual & Perpetual Care	3,226	3,589	1,500	2,319	200 13.3%	1,700
	38604 Sale of Niches	14,738	17,061	10,000	11,527	- 0.0%	10,000
	38607 Recording Fees	1,500	1,410	1,000	1,020	200 20.0%	1,200
	38609 Other	6,774	6,054	5,000	3,744	- 0.0%	5,000
	<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	205,784	210,063	167,500	179,879	10,400 6.2%	177,900
	<b>TOTAL CEMETERY</b>	205,784	210,063	167,500	179,879	10,400 6.2%	177,900
<b>MOSQUITO CONTROL</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
341.32	33116 Mosquito Control Grant	8,915	9,222	-	-	- N/A	-
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	8,915	9,222	-	-	- N/A	-
	<b>TOTAL MOSQUITO CONTROL</b>	8,915	9,222	-	-	- N/A	-
<b>FORESTRY</b>							
<b>320 LICENSES &amp; PERMITS</b>							
352.40	32109 Other	22	25	-	28	- N/A	-
	<b>TOTAL LICENSES &amp; PERMITS</b>	22	25	-	28	- N/A	-
<b>360 MISCELLANEOUS REVENUE</b>							
352.40	36700 Donations	-	114	-	-	- N/A	-
352.40	36909 Other Misc. Revenue	7,151	1,921	5,000	-	- 0.0%	5,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	7,151	2,035	5,000	-	- 0.0%	5,000
	<b>TOTAL FORESTRY</b>	7,173	2,060	5,000	28	- 0.0%	5,000

GENERAL FUND  
REVENUES

		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
LIBRARY								
340 CHARGES FOR GOODS & SERVICES								
355.00	34715 LATI Service Agreement	7,646	3,823	4,200	3,823	3,500	83.3%	7,700
TOTAL CHARGES FOR GOODS & SERVICES		7,646	3,823	4,200	3,823	3,500	83.3%	7,700
360 MISCELLANEOUS REVENUE								
355.00	36909 Other Miscellaneous Revenue	733	469	-	-	-	N/A	-
TOTAL MISCELLANEOUS REVENUE		733	469	-	-	-	N/A	-
390 OTHER FINANCING SOURCES								
355.00	39101 Sale of General Fixed Assets	164	236	-	-	-	N/A	-
TOTAL OTHER FINANCING SOURCES		164	236	-	-	-	N/A	-
TOTAL LIBRARY		8,543	4,528	4,200	3,823	3,500	83.3%	7,700
COMMUNITY DEVELOPMENT								
320 LICENSES AND PERMITS								
365.12	32201 Building Permits	176,254	381,317	200,000	211,559	75,000	37.5%	275,000
	32202 Contractor License Fee	2,700	4,500	8,000	5,280	(3,250)	-40.6%	4,750
	32210 Moving Permits	150	140	800	200	(300)	-37.5%	500
	32211 Sign Permits	2,247	2,840	3,000	1,580	-	0.0%	3,000
TOTAL LICENSES AND PERMITS		181,351	388,797	211,800	218,619	71,450	33.7%	283,250
340 CHARGES FOR GOODS AND SERVICES								
365.12	34103 Zoning & Subdivision Fees	5,025	16,073	5,000	8,360	8,000	160.0%	13,000
	34901 Penalty & Interest	52	6	-	167	-	N/A	-
TOTAL CHARGES FOR GOODS & SERVICES		5,077	16,079	5,000	8,527	8,000	160.0%	13,000
360 MISCELLANEOUS REVENUE								
365.12	36909 Other Misc. Revenue	6,922	365	1,500	767	-	0.0%	1,500
	36910 Cash Short & Over	(13)	(17)	-	75	-	N/A	-
TOTAL MISCELLANEOUS REVENUE		6,909	349	1,500	843	-	0.0%	1,500
390 OTHER FINANCING SOURCES								
465.12	39101 Sale of General Fixed Assets	17	-	-	-	-	N/A	-
TOTAL OTHER FINANCING SOURCES		17	-	-	-	-	N/A	-
TOTAL COMMUNITY DEVELOPMENT		193,354	405,224	218,300	227,989	79,450	36.4%	297,750
TOTAL GENERAL FUND		19,190,251	20,498,710	19,256,070	20,316,425	1,661,080	8.6%	20,917,150
ESTIMATED FUND BALANCE 12-31-23								10,646,496
MEANS OF FINANCE - SUBTOTAL								31,563,646
TOTAL GENERAL FUND MEANS OF FINANCE								31,563,646

## SPECIAL REVENUE FUNDS

PARK AND RECREATION  
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>201 PARK AND RECREATION FUND</b>							
<b>450 CULTURE &amp; RECREATION</b>							
451.21 Supervision	281,641	315,994	338,500	320,744	32,380	9.6%	370,880
451.23 Recreation	553,139	582,950	792,310	685,065	(88,730)	-11.2%	703,580
451.25 Golf Course	784,742	959,661	1,100,920	953,332	(22,680)	-2.1%	1,078,240
451.26 Family Aquatics Center	328,115	347,573	454,185	405,393	(17,445)	-3.8%	436,740
451.34 Zoo	1,313,659	1,445,522	1,627,445	1,550,669	42,575	2.6%	1,670,020
451.35 Ice Arena	88,703	115,378	267,090	229,551	341,260	127.8%	608,350
451.42 Park System	843,822	1,029,026	1,128,550	1,008,583	52,010	4.6%	1,180,560
<b>TOTAL PARKS AND RECREATION</b>	<b>4,193,821</b>	<b>4,796,104</b>	<b>5,709,000</b>	<b>5,153,337</b>	<b>339,370</b>	<b>5.9%</b>	<b>6,048,370</b>

## ENDING FUND BALANCE

1,742,052

## TOTAL PARKS AND RECREATION FUND REQUIREMENTS

7,790,422

PARK AND RECREATION  
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>PARK AND RECREATION SUPERVISION</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
351.21 36100 Interest Earned	6,270	47,832	15,000	132,474	10,000	66.7%	25,000
36211 Thunder Road Lease Inc.	-	-	3,000	6,200	-	0.0%	3,000
36903 Convenience Fee	-	15,009	-	14,420	15,000	N/A	15,000
36909 Other Misc. Revenue	13,079	435	15,000	500	(10,000)	-66.7%	5,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>19,349</b>	<b>63,275</b>	<b>33,000</b>	<b>153,594</b>	<b>15,000</b>	<b>45.5%</b>	<b>48,000</b>
<b>390 OTHER FINANCING SOURCES</b>							
39101 Sale of General Fixed Assets	1,631	-	-	-	-	N/A	-
351.21 39112 Transfer In - General Fund	1,800,000	2,200,000	2,450,000	2,450,000	(450,000)	-18.4%	2,000,000
39113 Transfer In - BBB Sales Tax Fund	250,000	300,000	500,000	500,000	100,000	20.0%	600,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,051,631</b>	<b>2,500,000</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>(350,000)</b>	<b>-11.9%</b>	<b>2,600,000</b>
<b>TOTAL SUPERVISION</b>	<b>2,070,980</b>	<b>2,563,275</b>	<b>2,983,000</b>	<b>3,103,594</b>	<b>(335,000)</b>	<b>-11.2%</b>	<b>2,648,000</b>
<b>RECREATION</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.23 34703 Fees - Senior Games	1,880	1,525	2,000	1,270	(100)	-5.0%	1,900
34705 Fees - Facility Charge	77,155	78,493	40,000	36,772	-	0.0%	40,000
34730 Fees - Basketball - Youth	21,459	18,294	25,000	21,776	(5,000)	-20.0%	20,000
34731 Fees - Playground Adventures	3,585	2,972	5,000	3,087	-	0.0%	5,000
34732 Fees - Baseball	18,341	20,513	20,000	21,939	-	0.0%	20,000
34733 Fees - Basketball - Adult	14,790	8,630	14,000	9,210	-	0.0%	14,000
34734 Fees - Adult Tennis League	1,324	1,634	1,500	1,400	(1,500)	-100.0%	-
34735 Fees - Senior Programs	1,910	405	2,000	900	-	0.0%	2,000
34736 Fees - Youth Track	1,054	-	1,000	197	-	0.0%	1,000
34737 Fees - Girls Softball	6,505	9,051	8,500	7,462	-	0.0%	8,500
34738 Fees - Golf Lessons	-	5,841	-	7,071	-	N/A	-
34739 Fees - Gymnastics	1,070	4,101	2,500	6,158	(500)	-20.0%	2,000
34740 Fees - Pottery	2,542	2,643	2,500	3,160	-	0.0%	2,500
34741 Fees - Tennis League	1,560	1,400	1,400	1,040	-	0.0%	1,400
34742 Fees - Battle of Superstars	1,182	1,178	1,100	1,113	-	0.0%	1,100
34744 Fees - Tennis	4,892	6,291	5,500	5,061	-	0.0%	5,500
34745 Fees - Volleyball	6,000	8,615	7,000	8,530	500	7.1%	7,500
34746 Fees - Youth Football	6,162	10,275	7,000	9,169	16,000	228.6%	23,000
34747 Fees - Archery	2,066	2,111	2,000	3,380	-	0.0%	2,000
34748 Fees - Gym	-	-	300	-	(300)	-100.0%	-
34750 Birthday Parties	8,333	11,221	8,000	11,859	2,000	25.0%	10,000
34751 Fees - Open Art	2,311	1,784	2,000	1,833	-	0.0%	2,000
34752 Assorted Leagues	10,093	9,026	8,000	8,050	(1,500)	-18.8%	6,500
34753 Youth Roller Hockey	4,535	4,627	4,500	4,400	(4,500)	-100.0%	-
34754 Fees - Band	197	366	400	507	-	0.0%	400
34755 Skate Board Lessons	587	275	450	376	50	11.1%	500
34757 Fees - Youth Golf League	-	725	-	1,050	-	N/A	-
34758 Fees - Youth Volleyball	8,013	6,305	7,000	5,197	1,000	14.3%	8,000
34760 Backyard Challenge	1,255	1,400	750	501	250	33.3%	1,000
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>208,801</b>	<b>219,700</b>	<b>179,400</b>	<b>182,467</b>	<b>6,400</b>	<b>3.6%</b>	<b>185,800</b>



**PARK AND RECREATION  
REVENUES**

		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>360 MISCELLANEOUS REVENUE</b>								
351.23	36700 Donations	13,720	14,600	10,000	13,208	-	0.0%	10,000
	36909 Other Misc. Revenue	565	1,322	1,000	501	250	25.0%	1,250
	36910 Cash Short & Over	2	-	-	-	-	N/A	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>14,287</b>	<b>15,922</b>	<b>11,000</b>	<b>13,709</b>	<b>250</b>	<b>2.3%</b>	<b>11,250</b>
<b>TOTAL RECREATION</b>								
		<b>223,088</b>	<b>235,622</b>	<b>190,400</b>	<b>196,176</b>	<b>6,650</b>	<b>3.5%</b>	<b>197,050</b>
<b>GOLF COURSE</b>								
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
351.25	34701 Golf Fees/Membership Fees	523,926	509,112	460,000	521,193	60,000	13.0%	520,000
	34704 Concession Sales	-	194,625	120,000	186,781	80,000	66.7%	200,000
	34707 Cart Storage	26,667	27,403	27,000	25,575	-	0.0%	27,000
	34718 Golf Cart Rentals	147,513	165,720	145,000	162,409	5,000	3.4%	150,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>698,106</b>	<b>901,967</b>	<b>752,000</b>	<b>895,957</b>	<b>145,000</b>	<b>19.3%</b>	<b>897,000</b>
<b>360 MISCELLANEOUS REVENUE</b>								
	36909 Other Miscellaneous Revenue	3,014	4,821	1,000	163	-	0.0%	1,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,014</b>	<b>4,721</b>	<b>1,000</b>	<b>163</b>	<b>-</b>	<b>0.0%</b>	<b>1,000</b>
<b>TOTAL GOLF COURSE</b>								
		<b>701,120</b>	<b>906,689</b>	<b>753,000</b>	<b>896,120</b>	<b>145,000</b>	<b>19.3%</b>	<b>898,000</b>
<b>FAMILY AQUATIC CENTER</b>								
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
351.26	34702 Fees - Admission & Programs	223,423	207,670	180,000	207,248	10,000	5.6%	190,000
	34704 Concessions	78,117	64,155	50,000	74,162	10,000	20.0%	60,000
	34711 Ice Arena/Pool Rental	4,338	1,880	3,000	2,185	-	0.0%	3,000
	34713 Aquatic Fees/Swim Class	23,397	27,577	25,000	24,113	-	0.0%	25,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>329,275</b>	<b>301,282</b>	<b>258,000</b>	<b>307,707</b>	<b>20,000</b>	<b>7.8%</b>	<b>278,000</b>
<b>360 MISCELLANEOUS REVENUE</b>								
351.26	36909 Other Misc. Revenue	1,882	1,279	1,000	899	-	0.0%	1,000
	36910 Cash Short & Over	102	785	-	525	-	N/A	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,984</b>	<b>2,063</b>	<b>1,000</b>	<b>1,424</b>	<b>-</b>	<b>0.0%</b>	<b>1,000</b>
<b>TOTAL FAMILY AQUATIC CENTER</b>								
		<b>331,259</b>	<b>303,345</b>	<b>259,000</b>	<b>309,132</b>	<b>20,000</b>	<b>7.7%</b>	<b>279,000</b>
<b>ZOO</b>								
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
351.34	34700 Zoo - User Fees	348,844	328,528	325,000	237,523	20,000	6.2%	345,000
	34701 Zoo Memberships	89,725	87,496	80,000	35,065	5,000	6.3%	85,000
	34702 Fees - Admission & Program	37,305	38,604	40,000	26,103	(5,000)	-12.5%	35,000
	34704 Concessions	35,521	34,116	38,000	22,879	(3,000)	-7.9%	35,000
	34718 Gift Shop Sales	106,832	93,343	65,000	72,117	15,000	23.1%	80,000
	34719 Coin Operated Machines	21,621	16,399	17,000	16,247	(2,000)	-11.8%	15,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>639,848</b>	<b>598,486</b>	<b>565,000</b>	<b>409,934</b>	<b>30,000</b>	<b>5.3%</b>	<b>595,000</b>

**PARK AND RECREATION  
REVENUES**

		ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>360 MISCELLANEOUS REVENUE</b>								
351.34	36206 Rentals	1,137	1,275	1,500	1,017	(300)	-20.0%	1,200
	36700 Donations	125,671	33,750	36,000	27,030	(1,000)	-2.8%	35,000
	36909 Other Misc. Revenue	3,856	2,198	-	588	1,000	N/A	1,000
	36910 Cash Short & Over	61	1	-	34	-	N/A	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>130,725</b>	<b>37,223</b>	<b>37,500</b>	<b>28,668</b>	<b>(300)</b>	<b>-0.8%</b>	<b>37,200</b>
<b>390 OTHER FINANCING SOURCES</b>								
351.34	39101 Sale of General Fixed Assets	8,925	17,700	-	2,000	5,000	N/A	5,000
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,925</b>	<b>17,700</b>	<b>-</b>	<b>2,000</b>	<b>5,000</b>	<b>N/A</b>	<b>5,000</b>
<b>TOTAL ZOO</b>		<b>779,498</b>	<b>653,409</b>	<b>602,500</b>	<b>440,602</b>	<b>34,700</b>	<b>5.8%</b>	<b>637,200</b>
<b>ICE ARENA/EXPO BUILDING</b>								
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
351.35	34711 Rentals - Ice Arena	2,770	3,502	3,000	3,258	216,000	7200.0%	219,000
	Programs/Events	-	-	-	-	20,000	N/A	20,000
	Concessions	-	-	-	-	75,000	N/A	75,000
	Junior team	-	-	-	-	26,250	N/A	26,250
	34712 Season & Daily Tickets	22,923	21,589	20,000	20,276	(20,000)	-100.0%	-
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>25,693</b>	<b>25,091</b>	<b>23,000</b>	<b>23,534</b>	<b>317,250</b>	<b>1379.3%</b>	<b>340,250</b>
<b>360 MISCELLANEOUS REVENUE</b>								
351.35	36909 Other Misc. Revenue	-	354	-	-	-	N/A	-
	36910 Cash Short & Over	-	105	-	-	-	N/A	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>-</b>	<b>459</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>TOTAL ICE ARENA</b>		<b>25,693</b>	<b>25,550</b>	<b>23,000</b>	<b>23,534</b>	<b>317,250</b>	<b>1379.3%</b>	<b>340,250</b>
<b>PARKS SYSTEMS</b>								
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
351.42	34704 Concessions	1,431	-	2,000	-	(750)	-37.5%	1,250
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>1,431</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>(750)</b>	<b>-37.5%</b>	<b>1,250</b>
<b>360 MISCELLANEOUS REVENUE</b>								
351.42	36200 Rentals - Buildings	4,860	3,996	6,500	5,989	(150)	-2.3%	6,350
	36201 Rentals - Lights	6,028	6,403	6,000	6,000	-	0.0%	6,000
	36202 Rentals - Equipment	1,690	3,662	1,000	1,482	-	0.0%	1,000
	36203 Campground Rental	142,994	137,406	113,000	123,084	12,000	10.6%	125,000
	36204 Other	563	496	300	250	200	66.7%	500
	36205 Garden Site Rentals	5,800	5,840	6,500	6,040	-	0.0%	6,500
	36207 Derby Downs Rental	2,434	2,179	2,500	1,755	-	0.0%	2,500
	36700 Donations	23,126	9,400	-	-	1,000	N/A	1,000
	36713 Donations - Park Development	1,411	6,164	-	3,873	1,500	N/A	1,500
	36903 Convenience Fee	-	7,490	6,500	7,524	-	0.0%	6,500
	36909 Other Miscellaneous Revenue	11,486	2,376	1,500	799	1,000	66.7%	2,500
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>200,392</b>	<b>185,412</b>	<b>143,800</b>	<b>156,796</b>	<b>15,550</b>	<b>10.8%</b>	<b>159,350</b>
<b>390 OTHER FINANCING SOURCES</b>								
351.42	39101 Sale of General Fixed Assets	1,197	-	-	15,010	-	N/A	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,197</b>	<b>-</b>	<b>-</b>	<b>15,010</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>TOTAL PARK SYSTEMS</b>		<b>203,020</b>	<b>185,412</b>	<b>145,800</b>	<b>171,806</b>	<b>14,800</b>	<b>10.2%</b>	<b>160,600</b>
<b>TOTAL PARKS AND RECREATION</b>		<b>4,334,658</b>	<b>4,873,302</b>	<b>4,956,700</b>	<b>5,140,964</b>	<b>203,400</b>	<b>4.1%</b>	<b>5,160,100</b>
<b>ESTIMATED FUND BALANCE 12-31-23</b>								<b>2,630,322</b>
<b>TOTAL PARKS &amp; RECREATION MEANS OF FINANCE</b>								<b>7,790,422</b>

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE		MANAGER'S FY 24
					AMOUNT	%	
<b>203 SPECIAL 1% SALES TAX (BBB) FUND</b>							
<b>490 OTHER</b>							
490.10 Watertown Event Center	169,128	138,826	216,850	218,225	(1,850)	-0.9%	215,000
490.11 Watertown Promotions/CVB/Chamber	369,847	447,056	475,000	487,101	12,000	2.5%	487,000
490.13 Other	250,000	300,000	500,000	500,000	100,000	20.0%	600,000
<b>TOTAL 1% SALES TAX (BBB)</b>	<b>788,975</b>	<b>885,882</b>	<b>1,191,850</b>	<b>1,205,325</b>	<b>110,150</b>	<b>9.2%</b>	<b>1,302,000</b>
<b>ENDING FUND BALANCE</b>							<b>830,975</b>
<b>TOTAL BBB SALES TAX FUND REQUIREMENTS</b>							<b>2,132,975</b>

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

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE		MANAGER'S FY 24
					AMOUNT	%	
<b>SPECIAL 1% SALES TAX</b>							
<b>310 TAXES</b>							
390.00 31301 Bed, Board & Booze Tax	1,057,969	1,100,582	1,009,000	1,116,552	111,000	11.0%	1,120,000
31305 Sales Tax - Audits	17,282	62,231	-	-	-	N/A	-
<b>TOTAL TAXES</b>	<b>1,075,251</b>	<b>1,162,813</b>	<b>1,009,000</b>	<b>1,116,552</b>	<b>111,000</b>	<b>11.0%</b>	<b>1,120,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
390.00 36100 Interest Earned	1,867	19,213	1,500	51,240	18,500	1233.3%	20,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,867</b>	<b>19,213</b>	<b>1,500</b>	<b>51,240</b>	<b>18,500</b>	<b>1233.3%</b>	<b>20,000</b>
<b>TOTAL SPECIAL 1% SALES TAX</b>	<b>1,077,118</b>	<b>1,182,026</b>	<b>1,010,500</b>	<b>1,167,793</b>	<b>129,500</b>	<b>12.8%</b>	<b>1,140,000</b>
<b>ESTIMATED FUND BALANCE 12-31-23</b>							<b>992,975</b>
<b>TOTAL BBB SALES TAX FUND MEANS OF FINANCE</b>							<b>2,132,975</b>

**PRAIRIE LAKES WELLNESS CENTER  
EXPENDITURES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
<b>204 COMMUNITY RECREATION FUND</b>							
<b>450 CULTURE AND RECREATION</b>							
451.22 Community Recreation Center	1,465,634	1,614,915	1,751,535	1,650,947	(34,035)	-1.9%	1,717,500
<b>TOTAL WELLNESS CENTER</b>	<b>1,465,634</b>	<b>1,614,915</b>	<b>1,751,535</b>	<b>1,650,947</b>	<b>(34,035)</b>	<b>-1.9%</b>	<b>1,717,500</b>
<b>ENDING FUND BALANCE</b>							<b>55,394</b>
<b>TOTAL WELLNESS CENTER REQUIREMENTS</b>							<b>1,772,894</b>

**PRAIRIE LAKES WELLNESS CENTER  
REVENUES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
<b>CIVIC AND RECREATION CENTER</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.22 34701 Membership Fees	1,141,813	1,186,101	1,225,000	1,200,622	37,000	3.0%	1,262,000
34702 Fees - Admission & Program	179,592	166,686	296,000	188,369	(133,100)	-45.0%	162,900
34706 HB/RB Court Fees	206	926	-	-	-	N/A	-
34709 Other	3,027	7,170	13,000	10,226	(5,800)	-44.6%	7,200
34711 Rentals - Pool (School)	3	129	9,000	3,500	(9,000)	-100.0%	-
34713 Aquatic Fees/Swim Class	99,324	101,743	100,000	101,549	14,600	14.6%	114,600
34714 Enrollment Fee for Bldg	15,122	14,188	20,000	15,620	(4,150)	-20.8%	15,850
34717 Merchandise Revenue	11,368	10,817	15,000	12,620	(3,940)	-26.3%	11,060
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>1,450,455</b>	<b>1,487,761</b>	<b>1,678,000</b>	<b>1,532,506</b>	<b>(104,390)</b>	<b>-6.2%</b>	<b>1,573,610</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.22 36100 Interest Earned	901	5,539	3,000	9,523	6,850	228.3%	9,850
36200 Rentals - Buildings	13,922	726	5,000	1,632	32,200	644.0%	37,200
36700 Donations	530	2,300	-	-	-	N/A	-
36702 Sponsorships	-	-	-	13,750	-	N/A	-
36907 Senior Membership Contribution	-	57,495	-	67,197	-	N/A	-
36909 Other Misc. Revenue	38,425	9,062	-	16,611	30,200	N/A	30,200
36910 Cash Short & Over	-	(0)	-	-	-	N/A	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>53,778</b>	<b>75,122</b>	<b>8,000</b>	<b>108,713</b>	<b>69,250</b>	<b>865.6%</b>	<b>77,250</b>
<b>390 OTHER FINANCING SOURCES</b>							
351.22 39101 Sales of General Fixed Assets	114	-	-	-	-	N/A	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>TOTAL WELLNESS CENTER</b>	<b>1,504,347</b>	<b>1,562,883</b>	<b>1,686,000</b>	<b>1,641,220</b>	<b>(35,140)</b>	<b>-2.1%</b>	<b>1,650,860</b>
<b>ESTIMATED FUND BALANCE 12-31-23</b>							<b>122,034</b>
<b>TOTAL WELLNESS CENTER FUND MEANS OF FINANCE</b>							<b>1,772,894</b>

CASUALTY RESERVE EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %	MANAGER'S FY 24
205 CASUALTY RESERVE FUND						
490 OTHER						
495.00 Casualty Reserve Fund	-	-	15,000	-	- 0.0%	15,000
TOTAL CASUALTY RESERVE FUND	-	-	15,000	-	- 0.0%	15,000
ENDING FUND BALANCE						16,984
TOTAL CASUALTY RESERVE REQUIREMENTS						31,984
CASUALTY RESERVE REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %	MANAGER'S FY 24
CASUALTY RESERVE						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	111	715		836	- N/A	-
TOTAL MISCELLANEOUS REVENUE	111	715	-	836	- N/A	-
TOTAL CASUALTY RESERVE	111	715	-	836	- N/A	-
ESTIMATED FUND BALANCE 12-31-23						31,984
TOTAL CASUALTY RESERVE FUND MEANS OF FINANCE						31,984

CAPITAL IMPROVEMENT  
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>212 CAPITAL IMPROVEMENT FUND</b>							
<b>420 PUBLIC SAFETY</b>							
420.84 Public Safety Improvements	1,044	-	393,000	95,998	725,000	184.5%	1,118,000
<b>TOTAL PUBLIC SAFETY</b>	1,044	-	393,000	95,998	725,000	184.5%	1,118,000
<b>430 PUBLIC WORKS</b>							
431.80 Street System Improvements	1,067,814	8,027,899	4,445,000	5,041,165	2,732,000	61.5%	7,177,000
432.80 Storm Sewer & Flood Control Projects	37,524	236,860	2,350,300	590,168	(2,200,300)	-93.6%	150,000
<b>TOTAL PUBLIC WORKS</b>	1,105,338	8,264,759	6,795,300	5,631,333	531,700	(0)	7,327,000
<b>450 CULTURE &amp; RECREATION</b>							
451.82 Recreational Facility Improvements	2,375,820	2,655,117	2,338,000	651,229	63,000	2.7%	2,401,000
<b>TOTAL CULTURE &amp; RECREATION</b>	2,375,820	2,655,117	2,338,000	651,229	63,000	2.7%	2,401,000
<b>460 URBAN REDEVELOPMENT &amp; HOUSING</b>							
465.83 Industrial Park Infrastructure, Sr. Center	292,792	76,958	302,400	296,169	163,000	53.9%	465,400
<b>TOTAL URBAN REDEVELOPMENT &amp; HOUSING</b>	292,792	76,958	302,400	296,169	163,000	53.9%	465,400
<b>470 DEBT SERVICE</b>							
470.00 Debt Service Payments	2,993,428	4,523,126	5,366,470	5,366,010	304,290	5.7%	5,670,760
<b>TOTAL DEBT SERVICE</b>	2,993,428	4,523,126	5,366,470	5,366,010	304,290	5.7%	5,670,760
<b>490 OTHER</b>							
490.00 Transfers Out	5,300,000	300,000	300,000	300,000	191,500	63.8%	491,500
<b>TOTAL OTHER</b>	5,300,000	300,000	300,000	300,000	191,500	63.8%	491,500
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>12,068,422</b>	<b>15,819,960</b>	<b>15,495,170</b>	<b>12,340,739</b>	<b>1,978,490</b>	<b>12.8%</b>	<b>17,473,660</b>
<b>ENDING FUND BALANCE</b>							<b>8,337,479</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND REQUIREMENTS</b>							<b>25,811,139</b>

CAPITAL IMPROVEMENT  
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>CAPITAL IMPROVEMENT FUND</b>							
<b>310 TAXES</b>							
31302 Sales Tax and Use Tax	9,068,143	10,211,856	9,010,000	9,527,533	660,000	7.3%	9,670,000
31305 Sales Taxes - Audits	47,450	657,909	-	20,116	-	N/A	-
<b>TOTAL TAXES</b>	9,115,593	10,869,765	9,010,000	9,547,650	660,000	7.3%	9,670,000
<b>330 INTERGOVERNMENTAL REVENUES</b>							
33145 Other Federal Grants	-	-	900,000	310,078	(900,000)	-100.0%	-
33406 State STP Funds	892,433	852,061	875,000	826,170	(25,000)	-2.9%	850,000
33413 SD DOT Grants	-	1,324,023	1,249,800	48,244	(1,249,800)	-100.0%	-
33499 Other State Grants	-	100,000	-	-	-	N/A	-
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	892,433	2,276,084	3,024,800	1,184,492	(2,174,800)	-71.9%	850,000
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	345,452	767,355	350,000	698,459	-	0.0%	350,000
36301 Special Assessments	56,001	-	-	-	-	N/A	-
36700 Donations	64,000	1,050,000	-	15,000	-	N/A	-
36701 Contributions	-	20,000	-	42,000	-	N/A	-
36702 Sponsorships	-	1,000,000	-	-	-	N/A	-
36906 Recovery of Direct Expense	22,404	-	-	-	-	N/A	-
36909 Other Miscellaneous Revenue	135,198	159,889	50,000	42,409	(50,000)	-100.0%	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	623,055	2,997,244	400,000	797,868	(50,000)	-12.5%	350,000
<b>390 OTHER FINANCING SOURCES</b>							
39101 Sale of General Fixed Assets	-	199,216	-	-	-	N/A	-
39121 Bond Proceeds	-	239,695	-	-	-	N/A	-
<b>TOTAL OTHER FINANCING SOURCES</b>	-	438,911	-	-	-	N/A	-
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>10,631,081</b>	<b>16,582,004</b>	<b>12,434,800</b>	<b>11,530,010</b>	<b>(1,564,800)</b>	<b>-12.6%</b>	<b>10,870,000</b>
<b>ESTIMATED FUND BALANCE 12-31-23</b>							<b>14,941,139</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND MEANS OF FINANCE</b>							<b>25,811,139</b>

**E-911  
EXPENDITURES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE		MANAGER'S FY 24
					AMOUNT	%	
<b>214 E-911 FUND</b>							
<b>420 PUBLIC SAFETY</b>							
421.51 E-911	1,038,126	1,072,981	1,285,700	1,206,494	144,300	11.2%	1,430,000
<b>TOTAL E-911</b>	<b>1,038,126</b>	<b>1,072,981</b>	<b>1,285,700</b>	<b>1,206,494</b>	<b>144,300</b>	<b>11.2%</b>	<b>1,430,000</b>
ENDING FUND BALANCE							571,523
TOTAL E-911 REQUIREMENTS							<b>2,001,523</b>

**E-911  
REVENUES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE		MANAGER'S FY 24
					AMOUNT	%	
<b>E-911 FUND</b>							
<b>330 INTERGOVERNMENTAL REVENUES</b>							
33520 PSAP Project Funding	40,338	83,373	45,000	46,862	(45,000)	-100.0%	-
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>40,338</b>	<b>83,373</b>	<b>45,000</b>	<b>46,862</b>	<b>(45,000)</b>	<b>-100.0%</b>	<b>-</b>
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
34208 911 Surcharge Revenue	343,846	354,026	350,000	350,185	-	0.0%	350,000
34209 County E-911 Surcharges	279,384	278,708	283,000	282,617	2,000	0.7%	285,000
<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>623,230</b>	<b>632,734</b>	<b>633,000</b>	<b>632,802</b>	<b>2,000</b>	<b>0.3%</b>	<b>635,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	2,092	19,281	3,500	42,440	2,500	71.4%	6,000
36703 County Contribution	-	24,000	62,450	58,194	50	0.1%	62,500
36909 Other Miscellaneous Revenue	6,508	11	2,500	-	-	0.0%	2,500
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>8,600</b>	<b>43,292</b>	<b>68,450</b>	<b>100,634</b>	<b>2,550</b>	<b>3.7%</b>	<b>71,000</b>
<b>390 OTHER FINANCING SOURCES</b>							
39112 Transfer In - General Fund	75,000	75,000	75,000	75,000	-	0.0%	75,000
39113 Transfer In - Capital Improvement Fund	300,000	300,000	300,000	300,000	50,000	16.7%	350,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>50,000</b>	<b>13.3%</b>	<b>425,000</b>
<b>TOTAL E-911</b>	<b>1,047,168</b>	<b>1,134,399</b>	<b>1,121,450</b>	<b>1,155,299</b>	<b>9,550</b>	<b>0.9%</b>	<b>1,131,000</b>
ESTIMATED FUND BALANCE 12-31-23							870,523
TOTAL E-911 FUND MEANS OF FINANCE							<b>2,001,523</b>

LIBRARY FINES  
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
226 LIBRARY FINES FUND							
450 CULTURE AND RECREATION							
455.06 Library Fines Fund	91,992	102,086	23,950	33,489	11,800	49.3%	35,750
<b>TOTAL LIBRARY FINES FUND</b>	<b>91,992</b>	<b>102,086</b>	<b>23,950</b>	<b>33,489</b>	<b>11,800</b>	<b>49.3%</b>	<b>35,750</b>
ENDING FUND BALANCE							148,754
<b>TOTAL LIBRARY FINES FUND REQUIREMENTS</b>							<b>184,504</b>

LIBRARY FINES  
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
LIBRARY FINES FUND							
330 INTERGOVERNMENTAL REVENUES							
33145 Other Federal Grants	-	60,000	-	-	-	N/A	-
33499 Other State Grants	900	900	-	-	-	N/A	-
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>900</b>	<b>60,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
350 FINES & FORFEITS							
35102 Library Fines	10,124	9,831	8,000	8,160	-	0.0%	8,000
<b>TOTAL FINES &amp; FORFEITS</b>	<b>10,124</b>	<b>9,831</b>	<b>8,000</b>	<b>8,160</b>	<b>-</b>	<b>0.0%</b>	<b>8,000</b>
360 MISCELLANEOUS REVENUE							
36100 Interest Earned	776	3,495	2,000	7,062	1,000	50.0%	3,000
36700 Donations	23,514	22,002	7,000	9,015	-	0.0%	7,000
36909 Other Miscellaneous Revenue	14,928	17,213	10,000	12,852	(9,000)	-90.0%	1,000
36910 Cash Short & Over	(15)	22	-	5	-	N/A	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>39,203</b>	<b>42,733</b>	<b>19,000</b>	<b>28,935</b>	<b>(8,000)</b>	<b>-42.1%</b>	<b>11,000</b>
<b>TOTAL LIBRARY FINES FUND</b>	<b>50,227</b>	<b>113,464</b>	<b>27,000</b>	<b>37,095</b>	<b>(8,000)</b>	<b>-29.6%</b>	<b>19,000</b>
ESTIMATED FUND BALANCE 12-31-23							165,504
<b>TOTAL LIBRARY FINES FUND MEANS OF FINANCE</b>							<b>184,504</b>



TIF #2 FUND EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
280 TIF #2							
490 OTHER							
490.04 Tax Increment Financing Fund	97,688	100,282	103,000	100,780	3,000	2.9%	106,000
TOTAL TIF #2	97,688	100,282	103,000	100,780	3,000	2.9%	106,000
ENDING FUND BALANCE							(1,483,106)
TOTAL TIF #2 REQUIREMENTS							(1,377,106)
TIF #2 FUND REVENUES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #2 (TIF #2)							
310 TAXES							
31810 TIF Taxes Current	69,281	68,295	68,000	67,309	38,000	55.9%	106,000
TOTAL TAXES	69,281	68,295	68,000	67,309	38,000	55.9%	106,000
360 MISCELLANEOUS REVENUE							
36100 Interest Earned	13	-	50	-	(50)	-100.0%	-
TOTAL MISCELLANEOUS REVENUE	13	-	50	-	(50)	-100.0%	-
TOTAL TAX INCREMENT FINANCING FUND #2	69,294	68,295	68,050	67,309	37,950	55.8%	106,000
ESTIMATED FUND BALANCE 12-31-22							(1,483,106)
TOTAL TIF #2 FUND MEANS OF FINANCE							(1,377,106)

TIF #5 FUND EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
282 TIF #5							
490 OTHER							
490.06 Tax Increment Financing Fund	219,835	221,254	223,000	217,588	1,500	0.7%	224,500
TOTAL TIF #5	219,835	221,254	223,000	217,588	1,500	0.7%	224,500
ENDING FUND BALANCE							(3,106,739)
TOTAL TIF #5 REQUIREMENTS							(2,882,239)

TIF #5 FUND REVENUES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #5 (TIF #5)							
310 TAXES							
31810 TIF Taxes Current	206,210	216,952	242,000	244,556	8,000	3.3%	250,000
31901 Penalty and Interest	8	253	-	-	-	N/A	-
TOTAL TAXES	206,218	217,205	242,000	244,556	8,000	3.3%	250,000
360 MISCELLANEOUS REVENUE							
36100 Interest Earned	24	-	100	-	(100)	-100.0%	-
TOTAL MISCELLANEOUS REVENUE	24	-	100	-	(100)	-100.0%	-
TOTAL TAX INCREMENT FINANCING FUND #5	206,242	217,205	242,100	244,556	7,900	3.3%	250,000
ESTIMATED FUND BALANCE 12-31-22							(3,132,239)
TOTAL TIF #5 MEANS OF FINANCE							(2,882,239)

TIF #7 FUND EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
284 TIF #7							
490 OTHER							
490.08 Tax Increment Financing Fund	17,846	360,491	359,000	351,294	(7,000)	-1.9%	352,000
TOTAL TIF #7	17,846	360,491	359,000	351,294	(7,000)	-1.9%	352,000
ENDING FUND BALANCE							-
TOTAL TIF #7 REQUIREMENTS							352,000

TIF #7 FUND REVENUES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #7 (TIF #7)							
310 TAXES							
31810 TIF Taxes Current	17,846	360,491	359,000	351,388	(7,000)	-1.9%	352,000
TOTAL TAXES	17,846	360,491	359,000	351,388	(7,000)	-1.9%	352,000
TOTAL TAX INCREMENT FINANCING FUND #7	17,846	360,491	359,000	351,388	(7,000)	-1.9%	352,000
ESTIMATED FUND BALANCE 12-31-23							-
TOTAL TIF #7 MEANS OF FINANCE							352,000

TIF #8 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
285 TIF #8						
490 OTHER						
490.09 Tax Increment Financing Fund	-	43,478	44,000	43,266	-      0.0%	44,000
TOTAL TIF #8	-	43,478	44,000	43,266	-      0.0%	44,000
ENDING FUND BALANCE						-
TOTAL TIF #8 REQUIREMENTS						44,000

TIF #8 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #8 (TIF #8)						
310 TAXES						
31810 TIF Taxes Current	8,634	43,478	44,000	43,273	-      0.0%	44,000
TOTAL TAXES	8,634	43,478	44,000	43,273	-      0.0%	44,000
TOTAL TAX INCREMENT FINANCING FUND #8	8,634	43,478	44,000	43,273	-      0.0%	44,000
ESTIMATED FUND BALANCE 12-31-23						-
TOTAL TIF #8 MEANS OF FINANCE						44,000

TIF #9 FUND EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
286 TIF #9							
490 OTHER							
490.10 Tax Increment Financing Fund	7,418	32,434	33,000	32,325	-	0.0%	33,000
TOTAL TIF #9	7,418	32,434	33,000	32,325	-	0.0%	33,000
ENDING FUND BALANCE							-
TOTAL TIF #9 REQUIREMENTS							33,000

TIF #9 FUND REVENUES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #9 (TIF #9)							
310 TAXES							
31810 TIF Taxes Current	7,418	32,434	33,000	32,331	-	0.0%	33,000
TOTAL TAXES	7,418	32,434	33,000	32,331	-	0.0%	33,000
TOTAL TAX INCREMENT FINANCING FUND #9	7,418	32,434	33,000	32,331	-	0.0%	33,000
ESTIMATED FUND BALANCE 12-31-23							-
TOTAL TIF #9 MEANS OF FINANCE							33,000

TIF #10 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %	MANAGER'S FY 24
287 TIF #10						
490 OTHER						
490.11 Tax Increment Financing Fund	439	664	37,000	900	(36,000) -97.3%	1,000
TOTAL TIF #10	439	664	37,000	900	(36,000) -97.3%	1,000
ENDING FUND BALANCE						-
TOTAL TIF #10 REQUIREMENTS						1,000

TIF #10 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #10 (TIF #10)						
310 TAXES						
31810 TIF Taxes Current	439	664	37,000	900	- 0.0%	1,000
TOTAL TAXES	439	664	37,000	900	- 0.0%	1,000
TOTAL TAX INCREMENT FINANCING FUND #10	439	664	37,000	900	- 0.0%	1,000
ESTIMATED FUND BALANCE 12-31-23						-
TOTAL TIF #10 MEANS OF FINANCE						1,000

TIF #11 FUND EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
288 TIF #11							
490 OTHER							
490.12 Tax Increment Financing Fund	7,036	1,901,216	75,000	141,159	66,200	88.3%	141,200
TOTAL TIF #11	7,036	1,901,216	75,000	141,159	66,200	88.3%	141,200
ENDING FUND BALANCE							1,541
TOTAL TIF #11 REQUIREMENTS							142,741

TIF #11 FUND REVENUES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #11 (TIF #11)							
310 TAXES							
31810 TIF Taxes Current	-	440	600	611	-	0.0%	600
31901 Interest & Penalty	-	-	-	-	-	N/A	-
TOTAL TAXES	-	440	600	611	-	0.0%	600
390 OTHER FINANCING SOURCES							
39121 Bond Proceeds	2,000,000	-	-	-	-	N/A	-
39113 Transfer In - Capital Improvement Fund	-	-	-	49,000	141,500	N/A	141,500
TOTAL MISCELLANEOUS REVENUE	2,000,000	-	-	49,000	141,500	N/A	141,500
TOTAL TAX INCREMENT FINANCING FUND #11	2,000,000	440	600	49,611	141,500	23583.3%	142,100
ESTIMATED FUND BALANCE 12-31-23							641
TOTAL TIF #11 MEANS OF FINANCE							142,741

TIF #12 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %	MANAGER'S FY 24
289 TIF #12						
490 OTHER						
490.13 Tax Increment Financing Fund	-	-	38,000	38,139	- 0.0%	38,000
TOTAL TIF #12	-	-	38,000	38,139	- 0.0%	38,000
ENDING FUND BALANCE						-
TOTAL TIF #12 REQUIREMENTS						38,000

TIF #12 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #12 (TIF #12)						
310 TAXES						
31810 TIF Taxes Current	-	-	38,000	38,140	- 0.0%	38,000
TOTAL TAXES	-	-	38,000	38,140	- 0.0%	38,000
TOTAL TAX INCREMENT FINANCING FUND #12	-	-	38,000	38,140	- 0.0%	38,000
ESTIMATED FUND BALANCE 12-31-22						-
TOTAL TIF #12 MEANS OF FINANCE						38,000



TIF #13 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
290 TIF #13						
490 OTHER						
490.14 Tax Increment Financing Fund	-	-	45,500	45,653	-      0.0%	45,500
TOTAL TIF #13	-	-	45,500	45,653	-      0.0%	45,500
ENDING FUND BALANCE						-
TOTAL TIF #13 REQUIREMENTS						45,500

TIF #13 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #13 (TIF #13)						
310 TAXES						
31810 TIF Taxes Current	-	-	45,500	45,653	-      0.0%	45,500
TOTAL TAXES	-	-	45,500	45,653	-      0.0%	45,500
TOTAL TAX INCREMENT FINANCING FUND #13	-	-	45,500	45,653	-      0.0%	45,500
ESTIMATED FUND BALANCE 12-31-22						-
TOTAL TIF #13 MEANS OF FINANCE						45,500

TIF #14 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
291 TIF #14						
490 OTHER						
490.15 Tax Increment Financing Fund	-	-	93,000	95,284	-      0.0%	93,000
TOTAL TIF #14	-	-	93,000	95,284	-      0.0%	93,000
ENDING FUND BALANCE						-
TOTAL TIF #14 REQUIREMENTS						93,000

TIF #14 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #14 (TIF #14)						
310 TAXES						
31810 TIF Taxes Current	-	-	93,000	95,377	-      0.0%	93,000
31901 Interest & Penalty	-	-	-	15	-      N/A	-
TOTAL TAXES	-	-	93,000	95,391	-      0.0%	93,000
TOTAL TAX INCREMENT FINANCING FUND #14	-	-	93,000	95,391	-      0.0%	93,000
ESTIMATED FUND BALANCE 12-31-22						-
TOTAL TIF #14 MEANS OF FINANCE						93,000

TIF #15 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
292 TIF #15						
490 OTHER						
490.16 Tax Increment Financing Fund	-	-	8,000	-	(7,500)    -93.8%	500
TOTAL TIF #15	-	-	8,000	-	(7,500)    -93.8%	500
ENDING FUND BALANCE						-
TOTAL TIF #15 REQUIREMENTS						500

TIF #15 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #15 (TIF #15)						
310 TAXES						
31810 TIF Taxes Current	-	-	8,000	-	(7,500)    -93.8%	500
TOTAL TAXES	-	-	8,000	-	(7,500)    -93.8%	500
TOTAL TAX INCREMENT FINANCING FUND #15	-	-	8,000	-	(7,500)    -93.8%	500
ESTIMATED FUND BALANCE 12-31-22						-
TOTAL TIF #15 MEANS OF FINANCE						500

TIF #16 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
293 TIF #16						
490 OTHER	-	-	1,000	532	-      0.0%	1,000
490.17 Tax Increment Financing Fund						
TOTAL TIF #16	-	-	1,000	532	-      0.0%	1,000
ENDING FUND BALANCE						-
TOTAL TIF #16 REQUIREMENTS						1,000

TIF #16 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #16 (TIF #16)						
310 TAXES						
31810 TIF Taxes Current	-	-	-	532	1,000      N/A	1,000
TOTAL TAXES	-	-	-	532	1,000      N/A	1,000
TOTAL TAX INCREMENT FINANCING FUND #16	-	-	-	532	1,000      N/A	1,000
ESTIMATED FUND BALANCE 12-31-22						-
TOTAL TIF #16 MEANS OF FINANCE						1,000

TIF #17 FUND EXPENDITURES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
294 TIF #17						
490 OTHER						
490.18 Tax Increment Financing Fund	-	-	10	8	-      0.0%	10
TOTAL TIF #17	-	-	10	8	-      0.0%	10
ENDING FUND BALANCE						-
TOTAL TIF #17 REQUIREMENTS						10

TIF #17 FUND REVENUES						
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT      %	MANAGER'S FY 24
TAX INCREMENT FINANCING FUND #17 (TIF #17)						
310 TAXES						
31810 TIF Taxes Current	-	-	10	8	-      0.0%	10
TOTAL TAXES	-	-	10	8	-      0.0%	10
TOTAL TAX INCREMENT FINANCING FUND #17	-	-	10	8	-      0.0%	10
ESTIMATED FUND BALANCE 12-31-22						-
TOTAL TIF #17 MEANS OF FINANCE						10

CAPITAL PROJECTS FUND							
CAPITAL PROJECTS EXPENDITURES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
505 CAPITAL PROJECTS FUND							
450 CAPITAL PROJECTS							
456.02 Capital Projects	3,764,999	1,226,180	9,658,760	209,709	(9,658,760)	-100.0%	-
TOTAL CAPITAL PROJECTS	3,764,999	1,226,180	9,658,760	209,709	(9,658,760)	-100.0%	-
ENDING FUND BALANCE							10,224,427
TOTAL CAPITAL PROJECTS REQUIREMENTS							10,224,427
CAPITAL PROJECTS FUNDS REVENUES							
	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
CAPITAL PROJECTS FUND							
360 MISCELLANEOUS REVENUE							
36100 Interest Earned	3,629	151,530	10,000	510,948	-	0.0%	10,000
TOTAL MISCELLANEOUS REVENUE	3,629	151,530	10,000	510,948	-	0.0%	10,000
390 OTHER FINANCING SOURCES							
39121 Bond Proceeds	7,370,000	7,310,000	-	-	-	N/A	-
39126 Premiums on Bonds	238,955	302,952	-	-	-	N/A	-
TOTAL OTHER FINANCING SOURCES	7,608,955	7,612,952	-	-	-	N/A	-
TOTAL CAPITAL PROJECTS FUND	7,612,584	7,764,483	10,000	510,948	-	0.0%	10,000
ESTIMATED FUND BALANCE 12-31-23							10,214,427
TOTAL CAPITAL PROJECTS MEANS OF FINANCE							10,224,427

## CAPITAL PROJECTS FUND

CAPITAL PROJECTS  
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
506 CAPITAL PROJECTS FUND							
450 CAPITAL PROJECTS							
456.02 Capital Projects	-	4,855,467	20,899,030	31,765,189	(20,899,030)	-100.0%	-
TOTAL CAPITAL PROJECTS	-	4,855,467	20,899,030	31,765,189	(20,899,030)	-100.0%	-
ENDING FUND BALANCE							36,968
TOTAL CAPITAL PROJECTS REQUIREMENTS							36,968

CAPITAL PROJECTS FUNDS  
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
CAPITAL PROJECTS FUND							
360 MISCELLANEOUS REVENUE							
36100 Interest Earned	-	336,666	10,000	843,945	(10,000)	-100.0%	-
TOTAL MISCELLANEOUS REVENUE	-	336,666	10,000	843,945	(10,000)	-100.0%	-
390 OTHER FINANCING SOURCES							
39121 Bond Proceeds	-	28,380,305	-	-	-	N/A	-
39126 Premiums on Bonds	-	2,010,405	-	-	-	N/A	-
39406 Transfer In - Capital Projects Fund	-	4,446,608	-	400,000	-	N/A	-
TOTAL OTHER FINANCING SOURCES	-	34,837,318	-	400,000	-	N/A	-
TOTAL CAPITAL PROJECTS FUND	-	35,173,984	10,000	1,243,945	(10,000)	-100.0%	-
ESTIMATED FUND BALANCE 12-31-22							36,968
TOTAL CAPITAL PROJECTS MEANS OF FINANCE							36,968

## ENTERPRISE FUNDS

WASTEWATER  
EXPENDITURES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>600 PUBLIC ENTERPRISE</b>							
<b>604 WASTEWATER</b>							
<b>430 PUBLIC WORKS</b>							
432.52 Wastewater Collection System	1,300,942	3,003,395	1,579,570	3,180,038	12,730,780	806.0%	14,310,350
432.53 Collection System Improv	(167)	100	330,000	36,040	-	0.0%	330,000
432.56 Wastewater Treatment Facility	3,757,978	1,105,652	36,844,800	2,690,958	(19,633,000)	-53.3%	17,211,800
432.57 Industrial Pretreatment	189,128	194,167	154,500	161,581	40,570	26.3%	189,070
432.58 Laboratory	248,718	276,841	286,150	240,034	6,100	2.1%	292,250
<b>TOTAL WASTE WATER</b>	<b>5,496,599</b>	<b>4,580,155</b>	<b>39,195,020</b>	<b>6,308,652</b>	<b>(6,855,550)</b>	<b>-17.5%</b>	<b>32,333,470</b>

WASTEWATER  
REVENUES

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT	%	MANAGER'S FY 24
<b>WASTEWATER FUND</b>							
<b>WASTEWATER COLLECTION SYSTEM</b>							
<b>SANITARY SEWER MAINTENANCE</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	119,667	190,674	90,000	296,630	-	0.0%	90,000
36401 Sale of Fixed Assets	8,821	12,022	-	-	-	N/A	-
36909 Other Miscellaneous Revenue	583	290	-	295	-	N/A	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>129,071</b>	<b>202,986</b>	<b>90,000</b>	<b>296,925</b>	<b>-</b>	<b>0.0%</b>	<b>90,000</b>
<b>380 ENTERPRISE OPERATING REVENUES</b>							
38301 Charges-Treas Collection	1,773,454	1,793,952	1,910,680	2,168,806	199,320	10.4%	2,110,000
38302 Penalty-Treas Collection	21,730	20,528	15,000	23,716	-	0.0%	15,000
38304 Sewer Consumption Collections	498,839	487,444	568,000	571,892	94,000	16.5%	662,000
38305 Charges-Industrial Consumption	89,652	89,840	103,250	112,523	6,750	6.5%	110,000
38306 Surcharges	3,204	2,171	1,500	2,422	-	0.0%	1,500
38307 Tapping Fees	6,544	11,508	3,500	2,000	-	0.0%	3,500
38308 Revenue for Servicing Debt	2,207,852	2,233,202	2,774,750	2,676,631	375,250	13.5%	3,150,000
38309 Other	972	712	1,000	800	-	0.0%	1,000
<b>TOTAL ENTERPRISE OPERATING REVENUES</b>	<b>4,602,247</b>	<b>4,639,355</b>	<b>5,377,680</b>	<b>5,558,789</b>	<b>675,320</b>	<b>12.6%</b>	<b>6,053,000</b>
<b>390 OTHER FINANCING SOURCES</b>							
39107 Capital Contributions	-	-	-	-	3,000,000	N/A	3,000,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>N/A</b>	<b>3,000,000</b>
<b>TOTAL SANITARY SEWER MAINTENANCE</b>	<b>4,731,318</b>	<b>4,842,341</b>	<b>5,467,680</b>	<b>5,855,714</b>	<b>3,675,320</b>	<b>67.2%</b>	<b>9,143,000</b>
<b>COLLECTION SYSTEMS IMPROVEMENTS</b>							
<b>390 OTHER FINANCING SOURCES</b>							
39107 Capital Contributions	305,199	-	-	-	-	N/A	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>305,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>TOTAL COLL. SYSTEMS IMPROVEMENTS</b>	<b>305,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>WASTEWATER TREATMENT FACILITY</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
36909 Other Misc. Revenue	14,621	6,291	10,000	2,000	-	0.0%	10,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>14,621</b>	<b>6,291</b>	<b>10,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>	<b>10,000</b>
<b>380 ENTERPRISE OPERATING REVENUES</b>							
38402 Penalty-Treas Collection	350	150	350	13	-	0.0%	350
38910 Sump Pump Variance	45,500	26,775	45,500	40,000	-	0.0%	45,500
<b>TOTAL ENTERPRISE OPERATING REVENUES</b>	<b>45,850</b>	<b>26,925</b>	<b>45,850</b>	<b>40,013</b>	<b>-</b>	<b>0.0%</b>	<b>45,850</b>
<b>TOTAL WASTEWATER TREATMENT FACILITY</b>	<b>60,471</b>	<b>33,216</b>	<b>55,850</b>	<b>42,013</b>	<b>-</b>	<b>0.0%</b>	<b>55,850</b>
<b>INDUSTRIAL PRETREATMENT PROGRAM</b>							
<b>350 FINES</b>							
35109 Other Fines	3,000	-	-	-	-	N/A	-
<b>TOTAL FINES</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38303 IPP Permit Fees	1,861	1,053	400	800	100	25.0%	500
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>1,861</b>	<b>1,053</b>	<b>400</b>	<b>800</b>	<b>100</b>	<b>25.0%</b>	<b>500</b>
<b>TOTAL INDUSTRIAL PRETREATMENT PROGRAM</b>	<b>4,861</b>	<b>1,053</b>	<b>400</b>	<b>800</b>	<b>100</b>	<b>25.0%</b>	<b>500</b>
<b>TOTAL WASTEWATER FUND</b>	<b>5,101,849</b>	<b>4,876,611</b>	<b>5,523,930</b>	<b>5,898,527</b>	<b>3,675,420</b>	<b>66.5%</b>	<b>9,199,350</b>



**SOLID WASTE  
EXPENDITURES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
<b>605 SOLID WASTE</b>							
<b>430 PUBLIC WORKS</b>							
432.30 Solid Waste Collection	957,652	797,143	1,252,450	1,195,213	665,900	53.2%	1,918,350
432.40 Solid Waste Disposal	1,020,654	1,935,324	2,434,420	2,538,548	(733,530)	-30.1%	1,700,890
432.45 Solid Waste Recycling	448,157	735,900	869,900	805,084	933,380	107.3%	1,803,280
<b>TOTAL SOLID WASTE</b>	<b>2,426,463</b>	<b>3,468,367</b>	<b>4,556,770</b>	<b>4,538,844</b>	<b>865,750</b>	<b>19.0%</b>	<b>5,422,520</b>

**SOLID WASTE  
REVENUES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE AMOUNT %		MANAGER'S FY 24
<b>SOLID WASTE COLLECTION</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
36909 Other Misc. Revenue	91	148	500	34	-	0.0%	500
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>91</b>	<b>148</b>	<b>500</b>	<b>34</b>	<b>-</b>	<b>0.0%</b>	<b>500</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38401 Refuse Collection Fees	457,998	497,335	552,870	530,170	27,630	5.0%	580,500
38402 Penalty	2,755	3,019	2,500	2,777	-	0.0%	2,500
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>460,753</b>	<b>500,353</b>	<b>555,370</b>	<b>532,947</b>	<b>27,630</b>	<b>5.0%</b>	<b>583,000</b>
<b>TOTAL SOLID WASTE COLLECTION</b>	<b>460,844</b>	<b>500,501</b>	<b>555,870</b>	<b>532,981</b>	<b>27,630</b>	<b>5.0%</b>	<b>583,500</b>
<b>SOLID WASTE DISPOSAL</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33145 Other Federal Grants	-	212,000	-	-	-	N/A	1
33404 Solid Waste Grant	-	396,334	-	-	-	N/A	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>-</b>	<b>608,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	9,782	84,335	10,000	190,280	-	0.0%	10,000
36401 Sale of Fixed Assets	148	27,000	-	-	-	N/A	-
36909 Other Miscellaneous Revenue	49,812	19,092	5,000	-	-	0.0%	5,000
36910 Cash Short & Over	3	2	-	(3)	-	N/A	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>59,745</b>	<b>130,429</b>	<b>15,000</b>	<b>190,278</b>	<b>-</b>	<b>0.0%</b>	<b>15,000</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38401 Refuse Collection Fees	839,610	921,550	1,013,500	967,978	51,500	5.1%	1,065,000
38402 Penalty	12,910	5,916	1,500	6,825	-	0.0%	1,500
38403 Individual Tipping Fees	247,684	430,202	200,000	188,990	10,000	5.0%	210,000
38404 Commercial Tipping Fees	1,725,055	1,618,272	2,128,600	1,722,451	106,400	5.0%	2,235,000
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>2,825,259</b>	<b>2,975,940</b>	<b>3,343,600</b>	<b>2,886,243</b>	<b>167,900</b>	<b>5.0%</b>	<b>3,511,500</b>
<b>TOTAL SOLID WASTE DISPOSAL</b>	<b>2,885,004</b>	<b>3,714,704</b>	<b>3,358,600</b>	<b>3,076,521</b>	<b>167,900</b>	<b>5.0%</b>	<b>3,526,500</b>
<b>SOLID WASTE RECYCLING</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
36909 Other Misc. Revenue	42	20,907	-	-	-	N/A	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>42</b>	<b>20,907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38401 Refuse Collection Fees	228,999	251,313	275,000	253,085	13,750	5.0%	288,750
38402 Penalty	1,378	1,508	3,000	1,289	-	0.0%	3,000
38410 Sale of Carts	17,898	17,250	15,000	10,176	-	0.0%	15,000
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>248,275</b>	<b>270,071</b>	<b>293,000</b>	<b>264,549</b>	<b>13,750</b>	<b>4.7%</b>	<b>306,750</b>
<b>TOTAL SOLID WASTE RECYCLING</b>	<b>248,317</b>	<b>290,978</b>	<b>293,000</b>	<b>264,549</b>	<b>13,750</b>	<b>4.7%</b>	<b>306,750</b>
<b>TOTAL SOLID WASTE FUND</b>	<b>3,594,165</b>	<b>4,506,183</b>	<b>4,207,470</b>	<b>3,874,051</b>	<b>209,280</b>	<b>5.0%</b>	<b>4,416,750</b>

**AIRPORT  
EXPENDITURES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE		MANAGER'S
					AMOUNT	%	FY 24
<b>606 AIRPORT</b>							
<b>430 PUBLIC WORKS</b>							
435.00 Airport	968,542	1,966,108	1,329,850	1,380,621	2,550	0.2%	1,332,400
435.03 A.I.P. Project	10,391,775	487,580	2,210,000	336,534	480,000	21.7%	2,690,000
<b>TOTAL AIRPORT</b>	<b>11,360,317</b>	<b>2,453,688</b>	<b>3,539,850</b>	<b>1,717,155</b>	<b>482,550</b>	<b>13.6%</b>	<b>4,022,400</b>

**AIRPORT  
REVENUES**

	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	PROJECTED FY 23	INCREASE/DECREASE		MANAGER'S
					AMOUNT	%	FY 24
<b>AIRPORT</b>							
<b>310 TAXES</b>							
31201 Airflight Tax	7,178	14,823	6,000	25,024	9,000	150.0%	15,000
<b>TOTAL TAXES</b>	<b>7,178</b>	<b>14,823</b>	<b>6,000</b>	<b>25,024</b>	<b>9,000</b>	<b>150.0%</b>	<b>15,000</b>
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33113 FEMA Grant	-	8,500	-	634,443	-	N/A	-
33499 Other State Grants	-	89,198	100,000	108,683	(100,000)	-100.0%	-
33145 Other Federal Grants	758,978	799,687	-	436,078	-	N/A	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>758,978</b>	<b>897,385</b>	<b>100,000</b>	<b>1,179,204</b>	<b>(100,000)</b>	<b>-100.0%</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36401 Sale of Fixed Assets	3,154	-	-	-	-	N/A	-
36909 Other Miscellaneous Revenue	5,036	561,894	-	3,378	-	N/A	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>8,190</b>	<b>561,894</b>	<b>-</b>	<b>3,378</b>	<b>-</b>	<b>N/A</b>	<b>-</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38402 Penalty	4,143	54	1,000	220	-	0.0%	1,000
38501 Landing Fees	77,095	24,757	10,000	21,544	14,000	140.0%	24,000
38500 Baggage Charge	33,310	59,146	45,600	51,747	(100)	-0.2%	45,500
38502 Hanger Rental - General Aviation	61,028	60,449	70,000	60,851	(7,000)	-10.0%	63,000
38503 FBO Rental	9,661	9,742	3,200	9,926	6,800	212.5%	10,000
38504 Terminal Rental	73,164	61,415	58,000	82,435	22,000	37.9%	80,000
38505 Other Rental	46,862	59,155	60,000	66,966	21,000	35.0%	81,000
38506 Fuel Flowage Fees	27,245	22,305	25,000	20,204	-	0.0%	25,000
38507 Farming Proceeds	46,173	45,224	46,000	47,488	1,500	3.3%	47,500
38509 Other	4,431	2,639	1,000	304	-	0.0%	1,000
38511 Advertising Revenue	-	16,199	-	20,250	-	N/A	-
<b>TOTAL ENTERPRISE OPERATING REV</b>	<b>383,112</b>	<b>361,086</b>	<b>319,800</b>	<b>381,935</b>	<b>58,200</b>	<b>18.2%</b>	<b>378,000</b>
<b>390 OTHER FINANCING SOURCES</b>							
39112 Transfer In-General Fund	-	-	-	-	500,000	N/A	500,000
39113 Transfer In-Capital Improvement Fund	5,000,000	-	-	-	-	N/A	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>N/A</b>	<b>500,000</b>
<b>AIRPORT IMPROVEMENT PROJECT (A.I.P.)</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33113 FAA Grant	7,857,258	10,747,355	1,989,000	(1,554,477)	432,000	21.7%	2,421,000
33413 SD DOT Grant	208,979	45,642	77,350	1,170	16,800	21.7%	94,150
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>8,066,237</b>	<b>10,792,997</b>	<b>2,066,350</b>	<b>(1,553,307)</b>	<b>448,800</b>	<b>21.7%</b>	<b>2,515,150</b>
<b>TOTAL AIRPORT</b>	<b>14,223,695</b>	<b>12,628,186</b>	<b>2,492,150</b>	<b>36,233</b>	<b>916,000</b>	<b>36.8%</b>	<b>3,408,150</b>