



# City Council

## Agenda Item

**Subject:** 2024 Budget Appropriation:  
1. Ordinance No. 23-25 for the 2024 City Budget Appropriation  
2. 2024 Enterprise Funds Budget

**Meeting:** City Council - Nov 20 2023

**From:** Amanda Mack, City Manager

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### **SUGGESTED MOTION:**

I move to approve Ordinance No. 23-25 establishing the 2024 Budget Appropriations and the 2024 Enterprise Funds budget.

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### **STAFF REFERENCE(S):**

Amanda Mack, Kristen Bobzien

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### **ATTACHMENT(S):**

[ORDINANCE 23-25 - COUNCIL](#)

[2024 Enterprise Funds - Council and Paper](#)

ORDINANCE 23-25  
2024 APPROPRIATION ORDINANCE

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

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

ORDINANCE 23-25  
2024 APPROPRIATION ORDINANCE  
(continued)

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

ORDINANCE 23-25  
2024 APPROPRIATION ORDINANCE  
(continued)

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

ORDINANCE 23-25  
2024 APPROPRIATION ORDINANCE  
(continued)

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

|                                              |                                | General Fund | Special Revenue Funds   |                           |                                    |                       |                          |                      |                    |
|----------------------------------------------|--------------------------------|--------------|-------------------------|---------------------------|------------------------------------|-----------------------|--------------------------|----------------------|--------------------|
|                                              |                                |              | Parks & Recreation Fund | Special 1% Sales Tax Fund | Prairie Lakes Wellness Center Fund | Casualty Reserve Fund | Capital Improvement Fund | Emergency 9-1-1 Fund | Library Fines Fund |
| FUNDS AVAILABLE:                             |                                |              |                         |                           |                                    |                       |                          |                      |                    |
| Estimated Fund Balance Available on 12/31/23 |                                | 10,646,496   | 2,630,322               | 992,975                   | 122,034                            | 31,984                | 14,941,139               | 870,523              | 165,504            |
| ANTICIPATED REVENUES:                        |                                |              |                         |                           |                                    |                       |                          |                      |                    |
| 310                                          | Taxes                          | 14,260,100   |                         | 1,120,000                 |                                    |                       | 9,670,000                |                      |                    |
| 320                                          | Licenses and Permits           | 471,250      |                         |                           |                                    |                       |                          |                      |                    |
| 330                                          | Intergovernmental Revenues     | 1,162,000    |                         | 1,250                     |                                    |                       | 850,000                  |                      |                    |
| 340                                          | Charges for Goods and Services | 1,446,900    | 2,296,050               |                           | 1,573,610                          |                       |                          | 635,000              |                    |
| 350                                          | Fines and Forfeitures          | 30,000       |                         |                           |                                    |                       |                          |                      | 8,000              |
| 360                                          | Miscellaneous Revenues         | 330,500      | 257,800                 | 20,000                    | 77,250                             |                       | 350,000                  | 71,000               | 11,000             |
| 380                                          | Enterprise Operating Revenues  | 177,900      |                         |                           |                                    |                       |                          |                      |                    |
| 390                                          | Other Sources                  |              | 5,000                   |                           |                                    |                       |                          |                      |                    |
| Subtotal - Anticipated Revenues              |                                | 17,878,650   | 2,560,100               | 1,140,000                 | 1,650,860                          |                       | 10,870,000               | 706,000              | 19,000             |
| Operating Transfers In:                      |                                |              |                         |                           |                                    |                       |                          |                      |                    |
| From General Fund                            |                                |              | 2,000,000               |                           |                                    |                       |                          | 75,000               |                    |
| From Special Sales Tax (BBB) Fund            |                                |              | 600,000                 |                           |                                    |                       |                          |                      |                    |
| From Capital Improvement Fund                |                                |              |                         |                           |                                    |                       |                          | 350,000              |                    |
| From Sewer Fund                              |                                | 930,000      |                         |                           |                                    |                       |                          |                      |                    |
| From Solid Waste Fund                        |                                | 662,500      |                         |                           |                                    |                       |                          |                      |                    |
| From Municipal Utilities Fund                |                                | 1,446,000    |                         |                           |                                    |                       |                          |                      |                    |
| Subtotal - Operating Transfers In            |                                | 3,038,500    | 2,600,000               |                           |                                    |                       |                          | 425,000              |                    |
| TOTAL SOURCES OF FUNDS                       |                                | 31,563,646   | 7,790,422               | 2,132,975                 | 1,772,894                          | 31,984                | 25,811,139               | 2,001,523            | 184,504            |
| Less Unappropriated Fund Bal - Dec 31, 2024  |                                | (7,080,366)  | (1,742,052)             | (830,975)                 | (55,394)                           | (16,984)              | (8,537,479)              | (571,523)            | (148,754)          |
| TOTAL MEANS OF FINANCE                       |                                | 24,483,280   | 6,048,370               | 1,302,000                 | 1,717,500                          | 15,000                | 17,273,660               | 1,430,000            | 35,750             |

| Special Revenue Funds          |                                |                                |                                |                                |                                 |                                 |                                 |                                 |                                 |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Tax Increment District #2 Fund | Tax Increment District #5 Fund | Tax Increment District #7 Fund | Tax Increment District #8 Fund | Tax Increment District #9 Fund | Tax Increment District #10 Fund | Tax Increment District #11 Fund | Tax Increment District #12 Fund | Tax Increment District #13 Fund | Tax Increment District #14 Fund |
| (1,483,106)                    | (3,132,239)                    | -                              | -                              | -                              | -                               | 641                             | -                               | -                               | -                               |
| 106,000                        | 250,000                        | 352,000                        | 44,000                         | 33,000                         | 1,000                           | 142,100                         | 38,000                          | 45,500                          | 93,000                          |
| 106,000                        | 250,000                        | 352,000                        | 44,000                         | 33,000                         | 1,000                           | 142,100                         | 38,000                          | 45,500                          | 93,000                          |
|                                |                                |                                |                                |                                |                                 |                                 |                                 |                                 |                                 |
|                                |                                |                                |                                |                                |                                 |                                 |                                 |                                 |                                 |
|                                |                                |                                |                                |                                |                                 |                                 |                                 |                                 |                                 |
| (1,377,106)                    | (2,882,239)                    | 352,000                        | 44,000                         | 33,000                         | 1,000                           | 142,741                         | 38,000                          | 45,500                          | 93,000                          |
| 1,483,106                      | 3,106,739                      | -                              | -                              | -                              | -                               | (1,541)                         | -                               | -                               | -                               |
| 106,000                        | 224,500                        | 352,000                        | 44,000                         | 33,000                         | 1,000                           | 141,200                         | 38,000                          | 45,500                          | 93,000                          |

ORDINANCE 23-25  
2024 APPROPRIATION ORDINANCE  
(continued)

| Special Revenue Funds                                            |                                          |                                          | Capital<br>Project<br>Fund -<br>505<br>Bonds | Capital<br>Project<br>Fund -<br>506<br>Bonds | Total<br>Governmental<br>Funds |
|------------------------------------------------------------------|------------------------------------------|------------------------------------------|----------------------------------------------|----------------------------------------------|--------------------------------|
| Tax<br>Increment<br>District #15<br>Fund                         | Tax<br>Increment<br>District #16<br>Fund | Tax<br>Increment<br>District #17<br>Fund |                                              |                                              |                                |
| FUNDS AVAILABLE:<br>Estimated Fund Balance Available on 12/31/23 | -                                        | -                                        | 10,214,427                                   | 36,968                                       | 36,037,668                     |
| ANTICIPATED REVENUES:                                            |                                          |                                          |                                              |                                              |                                |
| 310 Taxes                                                        | 500                                      | 1,000                                    | 10                                           |                                              | 26,156,210                     |
| 320 Licenses and Permits                                         |                                          |                                          |                                              |                                              | 471,250                        |
| 330 Intergovernmental Revenues                                   |                                          |                                          |                                              |                                              | 2,013,250                      |
| 340 Charges for Goods and Services                               |                                          |                                          |                                              |                                              | 5,951,560                      |
| 350 Fines and Forfeitures                                        |                                          |                                          |                                              |                                              | 38,000                         |
| 360 Miscellaneous Revenues                                       |                                          |                                          | 10,000                                       |                                              | 1,127,550                      |
| 380 Enterprise Operating Revenues                                |                                          |                                          |                                              |                                              | 177,900                        |
| 390 Other Sources                                                |                                          |                                          |                                              |                                              | 5,000                          |
| Subtotal - Anticipated Revenues                                  | 500                                      | 1,000                                    | 10                                           | 10,000                                       | 35,940,720                     |
| Operating Transfers In:                                          |                                          |                                          |                                              |                                              |                                |
| From General Fund                                                |                                          |                                          |                                              |                                              | 2,075,000                      |
| From Special Sales Tax (BBB) Fund                                |                                          |                                          |                                              |                                              | 600,000                        |
| From Capital Improvement Fund                                    |                                          |                                          |                                              |                                              | 350,000                        |
| From Sewer Fund                                                  |                                          |                                          |                                              |                                              | 930,000                        |
| From Solid Waste Fund                                            |                                          |                                          |                                              |                                              | 662,500                        |
| From Municipal Utilities Fund                                    |                                          |                                          |                                              |                                              | 1,446,000                      |
| Subtotal - Operating Transfers In                                |                                          |                                          |                                              |                                              | 6,063,500                      |
| TOTAL SOURCES OF FUNDS                                           | 500                                      | 1,000                                    | 10                                           | 10,224,427                                   | 36,968                         |
| Less Unappropriated Fund Bal - Dec 31, 2024                      | -                                        | -                                        | -                                            | (10,224,427)                                 | (36,968)                       |
| TOTAL MEANS OF FINANCE                                           | 500                                      | 1,000                                    | 10                                           | -                                            | -                              |
|                                                                  |                                          |                                          |                                              |                                              | 53,385,270                     |

SECTION III

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

SECTION IV

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

PLACED UPON ITS FIRST READING: November 6, 2023

PLACED UPON ITS SECOND READING: November 20, 2023

APPROVED AND ADOPTED: November 20, 2023

ATTEST:

\_\_\_\_\_  
Ried Hollen  
Mayor

\_\_\_\_\_  
Kristen Bobzien  
Finance Officer

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

## ENTERPRISE FUNDS - 2024 BUDGET APPROPRIATION

|                                         | Sewer Fund       | Solid Waste Fund | Airport Fund     | Total Enterprise Funds |
|-----------------------------------------|------------------|------------------|------------------|------------------------|
| <b>ANTICIPATED REVENUES:</b>            |                  |                  |                  |                        |
| 310 Taxes                               | -                | -                | 15,000           | 15,000                 |
| 330 Intergovernmental Revenues          | -                | -                | 2,515,150        | 2,515,150              |
| 340 Operating Revenues                  | 6,099,350        | 4,401,250        | 378,000          | 10,878,600             |
| 360 Miscellaneous Revenues              | 100,000          | 15,500           | -                | 115,500                |
| 390 Other Financing Sources             | 3,000,000        | -                | -                | 3,000,000              |
| Subtotal - Anticipated Revenues         | 9,199,350        | 4,416,750        | 2,908,150        | 16,524,250             |
| Operating Transfers In:                 |                  |                  |                  |                        |
| From General Fund                       |                  |                  | 500,000          | 500,000                |
| Subtotal - Operating Transfers In       | -                | -                | 500,000          | 500,000                |
| <b>TOTAL SOURCES OF FUNDS</b>           | <b>9,199,350</b> | <b>4,416,750</b> | <b>3,408,150</b> | <b>17,024,250</b>      |
| Operating Expenses                      |                  |                  |                  |                        |
| Personal Services                       | 1,355,300        | 1,498,600        | 569,000          | 3,422,900              |
| Other Operating Charges                 | 1,013,420        | 1,050,370        | 698,400          | 2,762,190              |
| Capital Outlay                          | 28,744,250       | 2,102,050        | 2,755,000        | 33,601,300             |
| Debt Service                            | 170,500          | 29,000           | -                | 199,500                |
| Total Operating Expenses                | 31,283,470       | 4,680,020        | 4,022,400        | 39,985,890             |
| Net Position Before Operating Transfers | (22,084,120)     | (263,270)        | (614,250)        | (22,961,640)           |
| Operating Transfers Out                 |                  |                  |                  |                        |
| To General Fund                         | 930,000          | 662,500          | -                | 1,592,500              |
| To WDC Economic Development             | 120,000          | 80,000           | -                | 200,000                |
| Total Expenses & Transfers Out          | 32,333,470       | 5,422,520        | 4,022,400        | 41,778,390             |

The above and foregoing Budget was moved for adoption by Alderperson \_\_\_\_\_, seconded by Alderperson \_\_\_\_\_ and upon voice vote motion carried, whereupon the Mayor declared the 2024 Enterprise Funds Budget Appropriations to be duly passed and adopted. I hereby certify that the 2024 Enterprise Fund Budget was published in the Watertown Public Opinion, the official newspaper of said City, on the 25th of November, 2023.

ATTEST:

\_\_\_\_\_  
Ried Holien  
Mayor

\_\_\_\_\_  
Kristen Bobzien  
Finance Officer