

# City Council

## Agenda Item

**Subject:** 2025 Budget Appropriation:  
1. Ordinance No. 24-25 for the 2025 City Budget Appropriation  
2. 2025 Enterprise Funds Budget

**Meeting:** City Council - Nov 04 2024

**From:** Amanda Mack, City Manager

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**BACKGROUND INFORMATION:**

The City Council sets the budget for the following year through a budget ordinance. The budget must be approved by the end of November.

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**FINANCIAL CONSIDERATIONS:**

NA

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**STAFF RECOMMENDATION / SUGGESTED MOTION:**

First Reading - No Action

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**ATTACHMENT(S):**

[Budget Ordinance 2025 - Council Meeting & Paper](#)  
[2025 Enterprise Fund Budget Paper](#)

ORDINANCE 24-25  
2025 APPROPRIATION ORDINANCE

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

		Special Revenue Funds																					Capital Project Fund - 505	Total Governmental Funds
General Fund		Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Prairie Lakes Wellness Center Fund	Casualty Reserve Fund	Capital Improv. Fund	Emergency 9-1-1 Fund	Library Fines Fund	Tax Increment District #5 Fund	Tax Increment District #7 Fund	Tax Increment District #8 Fund	Tax Increment District #9 Fund	Tax Increment District #10 Fund	Tax Increment District #11 Fund	Tax Increment District #12 Fund	Tax Increment District #13 Fund	Tax Increment District #14 Fund	Tax Increment District #15 Fund	Tax Increment District #16 Fund	Tax Increment District #17 Fund	Tax Increment District #19 Fund	Tax Increment District #20 Fund		
410 GENERAL GOVERNMENT																								
411	Legislative																							
411.10	Mayor & City Council	204,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	204,150
411.50	Contingency	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
TOTAL LEGISLATIVE		354,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	354,150
415	Financial Administration																							
415.15	City Manager	545,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	545,040
415.20	Attorney	173,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,050
415.25	Human Resources Department	452,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	452,940
415.30	Finance Office	744,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	744,890
TOTAL FINANCIAL ADMINISTRATION		1,915,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,915,920
419	Other																							
419.15	Contributions to External Org	458,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	458,250
419.33	Information Technology	850,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	850,820
419.41	Facilities Management	918,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	918,550
419.60	Engineering	682,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	682,230
TOTAL OTHER		2,909,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,909,850
TOTAL GENERAL GOVERNMENT		5,179,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,179,920
420	PUBLIC SAFETY																							
420.85	Public Safety Equipment/Vehicles	-	-	-	-	862,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	862,500
421.00	Police	5,393,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,393,590
421.51	Emergency 9-1-1 Dispatch	-	-	-	-	-	1,471,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,471,850
422.20	Fire Fighting & Prevention	1,342,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,342,400
422.91	Ambulance Service	3,837,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,837,850
TOTAL PUBLIC SAFETY		10,573,840	-	-	-	862,500	1,471,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,908,190
430	PUBLIC WORKS																							
430.10	Public Works Administration	318,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	318,960
430.15	Public Works Equipment/Vehicles	-	-	-	-	323,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	323,000
431.20	Highways, Streets and Roadways	1,976,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,976,540
431.25	Snow Removal	430,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	430,100
431.60	Street Lighting	920,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	920,000
431.80	Street System Improvements	-	-	-	-	3,860,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,860,000
432.54	Storm Sewer/Water Resources	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,400
437.00	Cemetery	327,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	327,350
TOTAL PUBLIC WORKS		4,030,350	-	-	-	4,183,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,213,350
440	HEALTH AND WELFARE																							
441.32	Mosquito Control	114,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114,500
441.43	Animal Control/Code Enforcement	239,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239,610
TOTAL HEALTH AND WELFARE		354,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	354,110
450	CULTURE AND RECREATION																							
451.00	Park & Recreation Department	-	5,956,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,956,840
451.10	Park & Recreation Equipment/Vehicles	-	-	-	-	299,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,000
451.22	Prairie Lakes Wellness Center	-	-	1,667,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667,450
451.82	Rec & Cultural Facility Impr	-	-	-	-	2,790,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,790,000
452.40	Forestry	495,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	495,810
455.00	Library	1,074,510	-	-	-	-	-	39,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,113,960
456.02	Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CULTURE AND RECREATION		1,570,320	5,956,840	-	1,667,450	3,089,000	-	39,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,323,060
460	CONSERVATION AND DEVELOPMENT																							
465.12	Community Development	565,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	565,100
465.83	Industrial Park/Infrastructure	-	-	-	-	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,400
490.10	General Government	-	-	229,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	229,500
490.11	Watertown Promotions	-	-	487,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	487,000
TOTAL CONSERVATION AND DEVELOPMENT		565,100	-	716,500	-	57,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,339,000
470	DEBT SERVICE																							
470.00	Debt Service Payments	-	-	-	-	5,446,030	-	-	512,600	-	-	-	1,600	141,170	-	-	-	-	-	-	-	-	-	6,101,400
TOTAL DEBT SERVICE		-	-	-	-	5,446,030	-	-	512,600	-	-	-	1,600	141,170	-	-	-	-	-	-	-	-	-	6,101,400
490	OPERATING TRANSFERS OUT																							
497.20	Contributions	-	-	-	-	-	-	-	332,800	42,200	31,600	-	-	-	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	1,192,100
493.18	To General Fund	-	-	-	34,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,120
493.11	To Park and Recreation Fund	1,837,000	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,437,000
493.00	To Airport Enterprise Fund	793,750	-	-	-	945,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,739,030
493.01	To TIF #11 Fund	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
TOTAL OPERATING TRANSFERS OUT		2,630,750	-	600,000	34,120	1,020,280	-	-	332,800	42,200	31,600	-	-	-	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	5,477,250
TOTAL 2025 APPROPRIATIONS		24,904,390	5,956,840	1,316,500	1,667,450	34,120	14,658,210	1,471,850	39,450	512,600	332,800	42,200	31,600	1,600	141,170	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	51,896,280
CAPITAL OUTLAY ACCUMULATIONS AT 12-31-23		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 2025 Appropriations & Capital Outlay Accumulations		24,904,390	5,956,840	1,316,500	1,667,450	34,120	14,658,210	1,471,850	39,450	512,600	332,800	42,200	31,600	1,600	141,170	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	51,896,280

SECTION II

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

		Special Revenue Funds																					Total	
	General Fund	Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Prairie Lakes Wellness Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund	Library Fines Fund	Tax Increment District #5 Fund	Tax Increment District #7 Fund	Tax Increment District #8 Fund	Tax Increment District #9 Fund	Tax Increment District #10 Fund	Tax Increment District #11 Fund	Tax Increment District #12 Fund	Tax Increment District #13 Fund	Tax Increment District #14 Fund	Tax Increment District #15 Fund	Tax Increment District #16 Fund	Tax Increment District #17 Fund	Tax Increment District #19 Fund	Tax Increment District #20 Fund	Capital Project Fund - 505	Governmental Funds
FUNDS AVAILABLE:																								
Estimated Fund Balance on 12/31/24	12,739,590	1,132,653	957,871	128,065	34,116	9,155,234	630,898	163,261	(3,111,396)	-	-	-	-	900	-	-	-	-	-	-	-	-	10,274,377	32,105,569
ANTICIPATED REVENUES:																								
310 Taxes	15,519,200	-	1,250,000	-		10,771,000	-	-	512,600	332,800	42,200	31,600	1,600	71,300	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	29,317,800
320 Licenses and Permits	449,200	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449,200
330 Intergovernmental Revenues	1,149,200	-	-	-		1,676,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,825,200
340 Charges for Goods and Services	1,580,720	2,062,300	-	1,608,500		-	1,411,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,662,520
350 Fines and Forfeitures	35,000	-	-	-		-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,000
360 Miscellaneous Revenues	527,700	825,800	20,000	109,500		1,387,710	83,500	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	3,015,210
380 Enterprise Operating Revenues	180,900	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,900
Subtotal - Anticipated Revenues	19,441,920	2,888,100	1,270,000	1,718,000	-	13,834,710	1,494,500	19,000	512,600	332,800	42,200	31,600	1,600	71,300	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	50,000	42,493,830
Operating Transfers In:																								
From General Fund	-	1,837,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,837,000
From Special Sales Tax (BBB) Fund	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000
From Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	75,000
From Sewer Fund	967,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	967,200
From Solid Waste Fund	689,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	689,000
From Municipal Utilities Funds	1,489,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,489,400
Subtotal - Operating Transfers In	3,145,600	2,437,000	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	5,657,600
TOTAL SOURCES OF FUNDS	35,327,110	6,457,753	2,227,871	1,846,065	34,116	22,989,944	2,125,398	182,261	(2,598,796)	332,800	42,200	31,600	1,600	147,200	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	10,324,377	80,256,999
Less Unappropriated Fund Bal - Dec 31, 2025	(10,422,720)	(500,913)	(911,371)	(178,615)	4	(8,331,734)	(653,548)	(142,811)	3,111,396	-	-	-	-	(6,030)	-	-	-	-	-	-	-	-	(10,324,377)	(28,360,719)
TOTAL MEANS OF FINANCE	24,904,390	5,956,840	1,316,500	1,667,450	34,120	14,658,210	1,471,850	39,450	512,600	332,800	42,200	31,600	1,600	141,170	43,350	80,750	307,700	208,700	60,000	42,000	20,800	22,200	-	51,896,280

SECTION III

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

SECTION IV

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

SECTION V

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

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

ATTEST:

Ried Hollen  
Mayor

Kristen Bobzien  
Chief Financial Officer

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

## ENTERPRISE FUNDS - 2025 BUDGET APPROPRIATION

	Sewer Fund	Solid Waste Fund	Airport Fund	Total Enterprise Funds
<b>ANTICIPATED REVENUES:</b>				
310 Taxes	-	-	25,000	25,000
330 Intergovernmental Revenues	-	-	7,076,720	7,076,720
340 Operating Revenues	6,858,630	5,665,000	393,500	12,917,130
360 Miscellaneous Revenues	100,000	20,500	-	120,500
Subtotal - Anticipated Revenues	6,958,630	5,685,500	7,495,220	20,139,350
<b>Operating Transfers In:</b>				
From General Fund	-	-	793,750	793,750
From Capital Improvement Fund	-	-	945,280	945,280
Subtotal - Operating Transfers In	-	-	1,739,030	1,739,030
<b>TOTAL SOURCES OF FUNDS</b>	<b>6,958,630</b>	<b>5,685,500</b>	<b>9,234,250</b>	<b>21,878,380</b>
<b>Operating Expenses</b>				
Personal Services	1,436,400	1,559,300	616,550	3,612,250
Other Operating Charges	1,055,480	1,191,580	572,950	2,820,010
Capital Outlay	577,550	2,767,830	8,394,750	11,740,130
Debt Service	193,200	27,000	-	220,200
<b>Total Operating Expenses</b>	<b>3,262,630</b>	<b>5,545,710</b>	<b>9,584,250</b>	<b>18,392,590</b>
<b>Net Position Before Operating Transfers</b>	<b>3,696,000</b>	<b>139,790</b>	<b>(350,000)</b>	<b>3,485,790</b>
<b>Operating Transfers Out</b>				
To General Fund	967,200	689,000	-	1,656,200
To WDC Economic Development	120,000	80,000	-	200,000
<b>Total Expenses &amp; Transfers Out</b>	<b>4,349,830</b>	<b>6,314,710</b>	<b>9,584,250</b>	<b>20,248,790</b>

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 2025 Enterprise Funds Budget Appropriations to be duly passed and adopted. I hereby certify that the 2025 Enterprise Fund Budget was published in the Watertown Public Opinion, the official newspaper of said City, on the 23rd of November, 2024.

ATTEST:

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

\_\_\_\_\_  
Kristen Bobzien  
Chief Financial Officer