



CITY OF
WATERTOWN
SOUTH DAKOTA

2026 Fiscal Year
January 1, 2026 - December 31, 2026
ANNUAL BUDGET



Prepared By:
The City Finance Department
Kristen Bobzien, Chief Financial Officer

2026

BUDGET CITY OF WATERTOWN, SOUTH DAKOTA



January 1, 2026 – December 31, 2026



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



Alan Stager
Kristen Bobzien
Kim Stricherz
Jennifer Collins
Brianna Spilde
Emily Forrest

City Manager
Chief Financial Officer
Assistant Finance Officer
Records/Licensing Manager
Accounts Receivable Specialist
Accounts Payable Specialist



Introduction

Title Page	1
Table of Contents	3
City Officials & Department Heads	5
Organizational Chart	6
Summary of Personnel - Full Time Positions by Department	7
Budget Calendar	8

Financial Section

2025 Budget Ordinance	9
Object of Expenditures and Expenses - All Funds	11
Capital Outlay - All Funds	12
Ten Year Comparison of Mill Levies and Taxable Valuations	15
Legal Debt Limit	16

Department Budgets

General Fund:	17
General Government:	
Mayor and City Council	19
Contingency	20
City Manager	21
Attorney	22
Human Resources	23
Finance Department	24
Contributions to External Organizations	26
Information Technology	27
Facilities Management	29
Public Works - Engineering	30
Public Safety:	
Police	32
Fire Fighting	34
Ambulance	36
Public Works:	
Public Works Administration	38
Public Works - Street Division	39
Public Works - Snow Removal	41
Street Lighting/Fire Protection Cost	42
Water Resources	43
Cemetery	44
Health and Welfare:	
Mosquito Control	46
Animal Control/Code Enforcement	47
Culture and Recreation:	
Forestry	48
Library	50
Conservation and Development:	
Public Works - Community Development	52
Miscellaneous:	
Transfers out to Other Funds	54

Table of Contents - continued

Special Revenue Funds:	55
Park and Recreation Fund:	
Supervision	57
Recreation	58
Golf Course	60
Family Aquatic Center	62
Zoo	63
Ice Arena	65
Parks System	67
BBB (Bed, Board & Booze) Sales Tax Fund	69
Prairie Lakes Wellness Center Fund	70
Capital Improvement Sales Tax Fund	72
E-911 Fund	75
Library Fines Fund	76
Tax Increment Financing District #5 Fund (TIF 5)	77
Tax Increment Financing District #7 Fund (TIF 7)	78
Tax Increment Financing District #8 Fund (TIF 8)	79
Tax Increment Financing District #9 Fund (TIF 9)	80
Tax Increment Financing District #10 Fund (TIF 10)	81
Tax Increment Financing District #12 Fund (TIF 11)	82
Tax Increment Financing District #12 Fund (TIF 12)	83
Tax Increment Financing District #13 Fund (TIF 13)	84
Tax Increment Financing District #14 Fund (TIF 14)	85
Tax Increment Financing District #15 Fund (TIF 15)	86
Tax Increment Financing District #16 Fund (TIF 16)	87
Tax Increment Financing District #17 Fund (TIF 17)	88
Tax Increment Financing District #19 Fund (TIF 19)	89
Tax Increment Financing District #20 Fund (TIF 20)	90
Capital Projects Fund:	91
Capital Projects Fund	93
Public Enterprise Funds:	95
Wastewater Fund:	
Wastewater Collection System	97
Wastewater Collection System Improvements	99
Wastewater Treatment Facility	100
Wastewater Industrial Pretreatment	102
Wastewater Laboratory	103
Solid Waste Fund:	
Solid Waste Collection	105
Solid Waste Disposal	106
Solid Waste Recycling	108
Airport Fund:	
Airport	110
Appendix	
2026 Budget Listing - All Funds	113

CITY OF WATERTOWN

CITY OFFICIALS & DEPARTMENT HEADS

2025-2026

MAYOR:

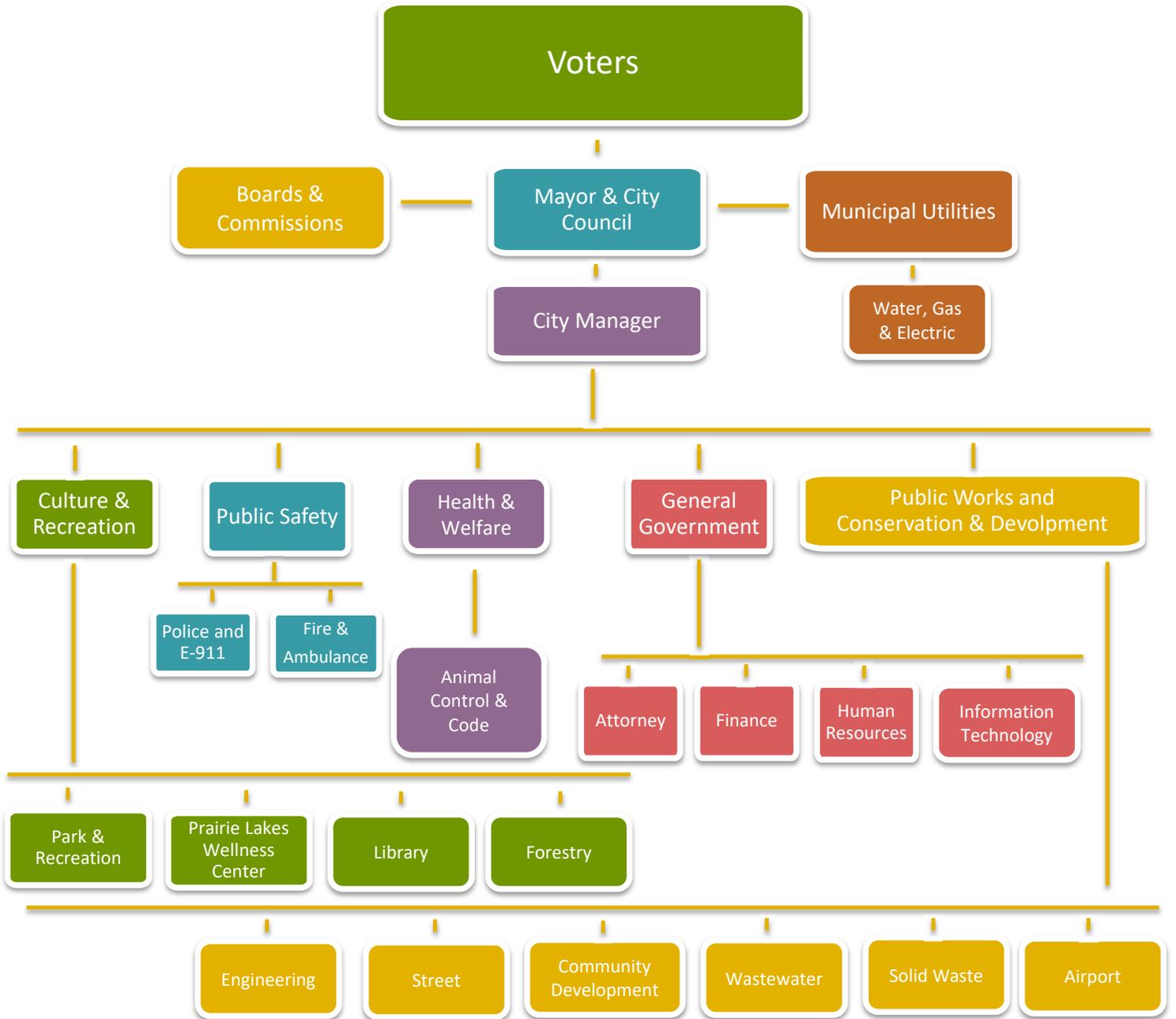
Ried Holien

COUNCIL MEMBERS:

Ward A:	Brent Mohrmann
Ward B:	Kyle Peters
Ward C:	Dan Schutte
Ward D:	Doug Allen
Ward E:	Lynn Jurrens
Ward At-Large:	Michael Heuer

DEPARTMENT HEADS:

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



**City of Watertown
Summary of Budgeted Full Time Personnel
2016-2026**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Administration	12	12	12	12	12	13	14	13	16	16	15
City Manager	-	-	-	-	-	1.5	1.5	2	4	4	3
Mayor	0.5	0.5	0.5	0.5	0.5	-	-	-	-	-	-
Attorney	1.5	1.5	1.5	1.5	1.5	1.5	1.5	-	-	-	-
Human Resources	-	-	-	-	1	2	3	3	3	3	3
Finance	7	7	7	7	6	5	5	5	5	5	5
Information Technology	3	3	3	3	3	3	3	3	4	4	4
Public Safety	93	93	94	93	93	98	98	101	102	101	101
Police	42	42	42	42	42	45	45	46	46	45	45
Fire/Ambulance	38	38	39	39	39	39	39	39	40	40	40
Animal Control/Code Enforcement	1	1	1	1	1	1	1	2	2	2	2
E-911	12	12	12	11	11	13	13	14	14	14	14
Public Works	59	60	62	64	65	66	68	68	68	68	68
Admin	-	-	-	-	-	-	-	2	2	2	-
Streets	13	13	14	15	15	15	15	16	16	16	16
Engineering	7	7	7	7	7	7	7	6	6	6	6
Community Development	4	4	5	5	5	6	6	5	5	5	5
Airport	3	4	4	5	6	6	8	7	7	7	7
Wastewater	14.5	14.5	14.5	14.5	14.5	14.5	14.5	15	15	15	16
Solid Waste	16.5	16.5	16.5	16.5	16.5	16.5	16.5	17	17	17	18
Upper Big Sioux	1	1	1	1	1	1	1	-	-	-	-
Parks and Recreation	36	37	38	39	40	42	44	47	47	50	50
Admin	3	4	4	4	4	3	3	2.75	2.75	2	2
Recreation	4.00	4.00	4.00	4.4	4.4	5.1	5.1	5.75	5.75	3	3
Golf	3	3	3	3	3	3	3	4	4	4	4
Zoo	10.00	10.00	10.00	10.0	11.0	12.0	12.0	12	12	12	12
Prairie Lakes Ice Arena	0.50	0.50	0.50	0.5	0.5	0.5	0.5	1.5	1.5	2.5	2
Park System	5	5	5	5	5	5	6	7.5	7.5	8	8.5
Prairie Lakes Wellness Center	6	6	6.5	7	7	7.5	8.5	7	7	5	5
Forestry	2.5	2.5	2.5	2.5	2.5	3.5	3.5	4.5	4.5	4.5	4.5
Cemetery	2.00	2.00	2.00	2	2	2	2	2	2	2	2
Facilities Management	-	-	0.5	0.6	0.6	0.4	0.4	-	-	7	7
Library	9	9	9	9	9	9	9	9	9	7	7
	209	211	215	217	219	228	233	238	242	242	241

(1) - removed City Hall office receptionist full-time position

(2) - removed Public Works Director position and Public Works Executive Assistant full-time positions

(3) - added one full-time Wastewater Operator position

(4) - added one full-time Scalehouse Attendant position

CITY OF WATERTOWN, SOUTH DAKOTA

2026 BUDGET CALENDAR

Date	Activity
July 14 th -31 st	<ul style="list-style-type: none"> ● Financial (Budget vs Actual) and Key Budget Parameters distributed to Department Heads ● 2026 Budget Requests are submitted into Incode with all documentation uploaded by the 31st ● Personnel Requests are submitted to CM, CFO & HRD for new positions, additional staff or grade evaluation
August 11 th -15 th	<ul style="list-style-type: none"> ● Department Heads Meet with CM and CFO to Review Operational budgets, Fee Schedule Updates and CIP Requests
September 8 th -12 th	<ul style="list-style-type: none"> ● Department Head Meetings to review and finalize the Capital Improvement Fund budget and Long-Term Capital Plan
September 2 nd	<ul style="list-style-type: none"> ● First Reading of Property Tax Levy Ordinance
September 15 th	<ul style="list-style-type: none"> ● Second Reading of Property Tax Levy Ordinance
October 14 th	<ul style="list-style-type: none"> ● Budget Work Session #1 with City Council
October 15 th	<ul style="list-style-type: none"> ● Budget Work Session #2 with City Council (If needed)
November 3 rd	<ul style="list-style-type: none"> ● First Reading of Budget Ordinance
November 17 th	<ul style="list-style-type: none"> ● Second Reading of Budget Ordinance ● Adoption of Fee Resolution ● Adoption of Long-term Capital Improvement Plan
December	<ul style="list-style-type: none"> ● Budget Book available to City Council and Staff ● Budget Book available on City Website
January 1, 2026	<ul style="list-style-type: none"> ● New Fiscal Year Begins

ORDINANCE 25-22
2026 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																				Capital Project Fund - 505	Total Governmental Funds
		Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Prairie Lakes Wellness Center 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	188,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188,800	
411.50 Contingency	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	
TOTAL LEGISLATIVE	338,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	338,800	
415 Financial Administration																							
415.15 City Manager	533,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	533,850	
415.20 Attorney	179,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	179,840	
415.25 Human Resources Department	474,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	474,610	
415.30 Finance Office	753,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	753,340	
TOTAL FINANCIAL ADMINISTRATION	1,941,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,941,640	
419 Other																							
419.15 Contributions to External Org	513,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	513,700	
419.33 Information Technology	901,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	901,590	
419.41 Facilities Management	835,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	835,200	
419.60 Engineering	717,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	717,580	
TOTAL OTHER	2,968,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,968,070	
TOTAL GENERAL GOVERNMENT	5,248,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,248,510	
420 PUBLIC SAFETY																							
420.84 Public Safety Facilities Improvements	-	-	-	-	237,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237,500	
420.85 Public Safety Equipment/Vehicles	-	-	-	-	237,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237,000	
421.00 Police	5,577,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,577,690	
421.51 Emergency 9-1-1 Dispatch	-	-	-	-	-	1,466,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,466,550	
422.20 Fire Fighting & Prevention	1,470,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,470,550	
422.91 Ambulance Service	3,997,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,997,550	
TOTAL PUBLIC SAFETY	11,045,790	-	-	-	474,500	1,466,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,986,840	
430 PUBLIC WORKS																							
430.15 Public Works Equipment/Vehicles	-	-	-	-	264,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	264,000	
431.20 Highways, Streets and Roadways	2,118,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,118,740	
431.25 Snow Removal	445,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	445,920	
431.60 Street Lighting	988,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	988,300	
431.80 Street System Improvements	-	-	-	-	4,022,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,022,000	
432.80 Storm Sewer/Water Resources	41,660	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	291,660	
437.00 Cemetery	315,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	315,550	
TOTAL PUBLIC WORKS	3,910,170	-	-	-	4,536,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,446,170	
440 HEALTH AND WELFARE																							
441.32 Mosquito Control	111,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,120	
441.43 Animal Control/Code Enforcement	319,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	319,210	
TOTAL HEALTH AND WELFARE	430,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	430,330	
450 CULTURE AND RECREATION																							
451.00 Park & Recreation Department	-	6,710,460	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,710,460	
451.10 Park & Recreation Equipment/Vehicles	-	-	-	-	310,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310,000	
451.22 Prairie Lakes Wellness Center	-	-	-	1,735,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,735,900	
451.82 Rec & Cultural Facility Improvements	-	-	-	-	1,751,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,751,000	
452.40 Forestry	643,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	643,010	
455.00 Library	1,094,160	-	-	-	-	26,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120,970	
TOTAL CULTURE AND RECREATION	1,737,170	6,710,460	-	1,735,900	2,061,000	-	26,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,271,340	
460 CONSERVATION AND DEVELOPMENT																							
465.12 Community Development	601,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	601,850	
465.83 Industrial Park/Infrastructure	-	-	-	-	184,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184,750	
490.10 General Government	-	-	102,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,400	
490.11 Watertown Promotions	-	-	487,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	487,000	
TOTAL CONSERVATION AND DEVELOPMENT	601,850	-	589,400	-	184,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,376,000	
470 DEBT SERVICE																							
470.00 Debt Service Payments	-	-	-	-	5,476,300	-	-	475,000	-	-	1,600	141,170	-	-	-	-	-	-	-	-	-	6,094,070	
TOTAL DEBT SERVICE	-	-	-	-	5,476,300	-	-	475,000	-	-	1,600	141,170	-	-	-	-	-	-	-	-	-	6,094,070	
490 OPERATING TRANSFERS OUT																							
493.20 Contributions	-	-	-	-	-	-	-	330,000	40,000	29,500	-	-	-	43,350	80,500	279,000	195,000	56,000	39,000	19,000	21,000	-	1,132,350
493.11 To Park and Recreation Fund	1,875,000	-	700,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,575,000
493.00 To Airport Enterprise Fund	500,000	-	-	-	142,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	642,030
493.20 To E-911 Fund	100,000	-	-	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000
493.01 To TIF #11 Fund	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
TOTAL OPERATING TRANSFERS OUT	2,475,000	-	700,000	-	417,030	-	-	330,000	40,000	29,500	-	-	43,350	80,500	279,000	195,000	56,000	39,000	19,000	21,000	-	4,724,380	
TOTAL 2026 APPROPRIATIONS	25,448,820	6,710,460	1,289,400	1,735,900	13,149,580	1,466,550	26,810	475,000	330,000	40,000	29,500	1,600	141,170	43,350	80,500	279,000	195,000	56,000	39,000	19,000	21,000	-	51,577,640
CAPITAL OUTLAY ACCUMULATIONS at 12-31-25																							
Total 2026 Appropriations & Capital Outlay Accumulations	25,448,820	6,710,460	1,289,400	1,735,900	13,149,580	1,466,550	26,810	475,000	330,000	40,000	29,500	1,600	141,170	43,350	80,500	279,000	195,000	56,000	39,000	19,000	21,000	-	51,577,640

**OBJECTS OF EXPENDITURES
ALL FUNDS
YEAR ENDING DECEMBER 31, 2026**

	<u>PERSONAL SERVICES</u>	<u>OTHER EXPENDITURES</u>	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
GENERAL FUND:					
Administration:					
Mayor and City Council	144,800	44,000	-	-	188,800
Contingency Account	-	150,000	-	-	150,000
City Manager	465,000	68,850	-	-	533,850
Attorney	-	179,840	-	-	179,840
Human Resources	332,800	141,810	-	-	474,610
Finance Office	539,800	213,540	-	-	753,340
Contributions to External Organizations	-	513,700	-	-	513,700
Information Technology	413,700	391,490	96,400	-	901,590
Facilities Management	538,700	296,500	-	-	835,200
Public Safety:					
Police Department	4,929,600	598,890	49,200	-	5,577,690
Fire Department	1,022,650	375,200	72,700	-	1,470,550
Ambulance Department	3,661,700	317,850	18,000	-	3,997,550
Public Works:					
Public Works - Engineering	625,600	74,480	17,500	-	717,580
Public Works - Street Division	1,433,000	685,740	-	-	2,118,740
Public Works - Snow Removal Division	71,200	374,720	-	-	445,920
Street Lighting & Fire Protection Cost	-	988,300	-	-	988,300
Water Resources	-	41,660	-	-	41,660
Cemetery	250,500	49,050	16,000	-	315,550
Health & Welfare:					
Mosquito Control	15,600	95,520	-	-	111,120
Animal Control/Code Enforcement Officer	213,100	106,110	-	-	319,210
Culture & Recreation:					
Forestry	435,600	173,910	33,500	-	643,010
Library	752,300	261,860	80,000	-	1,094,160
Conservation & Development:					
Public Works - Community Development	500,300	101,550	-	-	601,850
Other:					
Transfers	-	2,475,000	-	-	2,475,000
TOTAL GENERAL FUND	16,345,950	8,719,570	383,300	-	25,448,820
SPECIAL REVENUE FUNDS:					
Park and Recreation	4,162,850	2,465,610	82,000	-	6,710,460
Special 1% Sales Tax (BBB)	-	1,289,400	-	-	1,289,400
Prairie Lakes Wellness Center	1,085,200	623,740	26,960	-	1,735,900
Capital Improvement Fund	-	417,030	7,256,250	5,476,300	13,149,580
E-911 Emergency	1,250,200	208,150	8,200	-	1,466,550
Library Fines	-	23,810	3,000	-	26,810
Tax Increment District #5	-	-	-	475,000	475,000
Tax Increment District #7	-	330,000	-	-	330,000
Tax Increment District #8	-	40,000	-	-	40,000
Tax Increment District #9	-	29,500	-	-	29,500
Tax Increment District #10	-	-	-	1,600	1,600
Tax Increment District #11	-	-	-	141,170	141,170
Tax Increment District #12	-	43,350	-	-	43,350
Tax Increment District #13	-	80,500	-	-	80,500
Tax Increment District #14	-	279,000	-	-	279,000
Tax Increment District #15	-	195,000	-	-	195,000
Tax Increment District #16	-	56,000	-	-	56,000
Tax Increment District #17	-	39,000	-	-	39,000
Tax Increment District #19	-	19,000	-	-	19,000
Tax Increment District #20	-	21,000	-	-	21,000
TOTAL SPECIAL REVENUE FUNDS	6,498,250	6,160,090	7,376,410	6,094,070	26,128,820
ENTERPRISE FUNDS					
Public Works - Wastewater Division	1,546,650	2,225,530	1,075,760	326,200	5,174,140
Public Works - Solid Waste Division	1,670,700	2,010,500	822,600	27,000	4,530,800
Public Works - Airport Division	626,800	583,250	2,860,600	-	4,070,650
TOTAL ENTERPRISE FUNDS	3,844,150	4,819,280	4,758,960	353,200	13,775,590
GRAND TOTAL - ALL FUNDS	26,688,350	19,698,940	12,518,670	6,447,270	65,353,230

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2026**

DEPARTMENT	DESCRIPTION	2026
101	GENERAL FUND	
Information Technology	Various City Departments Computers/Equipment	96,400
Engineering	Purchase Equipment	17,500
Police	Purchase Equipment - Drone	20,000
Police	Purchase Bulletproof Vests	11,000
Police	Purchase Firearms	18,200
Fire	Purchase Bunker Gear	36,000
Fire	Replace Rescue Saw	5,400
Fire	Purchase Atair Gas Monitors	4,000
Fire	Purchase Pumps, Hoses & Nozzles	5,300
Fire	Replace SCBA Equipment	22,000
Ambulance	Purchase Ambulance Equipment	18,000
Cemetery	Replace weed trimmer	1,000
Cemetery	Monument Foundation Strips	15,000
Forestry	Purchase Tree Plotter Software	12,500
Forestry	Replace Misc Machinery & Equipment	3,500
Forestry	Replace Saw/Chipper	2,500
Forestry	Establish Tree Inventory	15,000
Library	Replace Hydraulic Pump	80,000
	GENERAL FUND TOTAL	\$ 383,300
SPECIAL REVENUE FUNDS		
201	PARK & RECREATION FUND	
Recreation Programs	Improvements to Building	5,500
Recreation Programs	Replacement to Recreation Equipment	5,000
Recreation Programs	Replace Baseball/Softball Equipment	2,500
Recreation Programs	Replace Football/Lacrosse Equipment	1,500
Golf Course	Replace Machinery	6,000
Golf Course	Replace Equipment	3,800
Family Aquatic Center	Replace Deck Furniture/Tubes	2,500
Zoo	Improvements to Buildings	2,500
Zoo	Replace Equipment	2,500
Zoo	Zoo Animals	2,500
Zoo	Replace Electronic & Communication Equipment	1,200
Park System	Machinery & Equipment	36,500
Park System	Improvements-Dust Control in ANZA Parking Lot	10,000
	PARK AND RECREATION FUND TOTAL	\$ 82,000
204	PRAIRIE LAKES WELLNESS CENTER	
PLWC	Improvements to Buildings	20,000
PLWC	Replace Equipment	6,960
	PLWC FUND TOTAL	\$ 26,960
212	CAPITAL IMPROVEMENT SALES TAX FUND	
Public Safety Equipment & Vehicles	Police-Replace Patrol Vehicles	177,000
Public Safety Equipment & Vehicles	Command Vehicle	60,000
Public Safety Equipment & Vehicles	Fire-SCBA Equipment-Air Compressor	72,500
Public Safety Improvements	Fire Training Center	80,000
Public Safety Improvements	Downtown Cameras	25,000
Public Safety Improvements	Police-Shelving in Evidence Room	60,000
Public Works Equipment & Vehicles	Street-Digital Message Boards	37,000
Public Works Equipment & Vehicles	Street-Tandem Axle Truck	227,000
Public Works Improvements	Cemetery-Roads and Crack/Chip Seal	145,000
Street System Improvements	Annual Milling & Overlay	874,000
Street System Improvements	Neighborhood Street Improvements	3,113,000
Street System Improvements	Sidewalk, Curb and Gutter	25,000
Street System Improvements	Annual Bridge Inspections	10,000
Storm Sewer/Flood Control Improvements	Miscellaneous Drainage Improvements	250,000

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2026 (cont.)**

DEPARTMENT	DESCRIPTION	2026
212	CAPITAL IMPROVEMENT SALES TAX FUND	
Culture & Recreation Equipment & Vehicles	Forestry-Dump Trailer	30,000
Culture & Recreation Equipment & Vehicles	Golf-Tee and Fringe Mower	53,000
Culture & Recreation Equipment & Vehicles	Golf-Toro 5900 Rough Mower	97,000
Culture & Recreation Equipment & Vehicles	Parks Systems-Mower	50,000
Culture & Recreation Equipment & Vehicles	Parks Systems-Ballfield Groomer	40,000
Culture & Recreation Equipment & Vehicles	Parks Systems-Spray Unit	40,000
Recreational Facility Improvements	Aquatics-Adventure Pool Heater	35,000
Recreational Facility Improvements	Aquatics-Sound System	30,000
Recreational Facility Improvements	Golf-Greens/Tee Alignment	80,000
Recreational Facility Improvements	Ice-Mechanical Lift	28,500
Recreational Facility Improvements	Recreation-Thunder Road Improvements	25,000
Recreational Facility Improvements	Recreation-Fieldhouse LED Conversion	55,000
Recreational Facility Improvements	Zoo Improvements-Update Carnivore Habitat (AZA Item)	125,000
Recreational Facility Improvements	Zoo-Primate Exhibit Heater/Air Exchange	50,000
Recreational Facility Improvements	Zoo-Update Primate Triplex	200,000
Recreational Facility Improvements	Zoo-Update Discovery Center	25,000
Recreational Facility Improvements	Wellness Center-Pool Pumps	25,000
Recreational Facility Improvements	Wellness Center-Sauna Replacement	30,000
Recreational Facility Improvements	Library-Fiber to Library	35,000
Recreational Facility Improvements	Parks-River Ridge Development	250,000
Recreational Facility Improvements	Parks-Sidewalks/Walkways	25,000
Recreational Facility Improvements	Courts-Basketball Courts (9.5) Painting	37,500
Recreational Facility Improvements	Fields-Sport Complex (Fence Replacement/Repairs)	25,000
Recreational Facility Improvements	Fields-Sports Complex (Turf Improvements)	50,000
Recreational Facility Improvements	Parks-Playground Replacement (Mallard Cove)	160,000
Recreational Facility Improvements	Trails-Rec Trail Restoration	350,000
Recreational Facility Improvements	Parks-Tree Inventory (EAB)	50,000
Recreational Facility Improvements	Campground-Wifi and Security Camera Upgrades	30,000
Industrial Park & Other Infrastructure	GIS Implementation-Aerial Imagery	69,750
	CAPITAL IMPROVEMENT SALES TAX FUND TOTAL	\$ 7,256,250
214	E-911 DISPATCH CENTER	
E-911	Replace Electronic & Communication Equipment	8,200
	E-911 DISPATCH CENTER FUND TOTAL	\$ 8,200
226	LIBRARY FINES FUND	
Library	Replace Computer Equip & Software	3,000
	LIBRARY FINES FUND TOTAL	\$ 3,000
	TOTAL SPECIAL REVENUE FUNDS	\$ 7,376,410
ENTERPRISE FUNDS		
DEPARTMENT	DESCRIPTION	2026
604	SEWER FUND	
Collection Division	Replace Generator	77,000
Collection Division	Replace Pump	47,300
Collection Division	Replace SCADA RTU(s)	13,000
Collection Division	Replace Tandem Axle Trailer	13,750
Collection Division	Calvin Ind Lift Station	285,000
Collection Division	Replace Lift Station Pump-Hydraulic	49,910
Collection System Improvements	Sewer Replacement Rehab	330,000
Wastewater Treatment Facility	Replace UV Bulbs	40,000
Wastewater Treatment Facility	Replace Portable pH Meter	1,150
Wastewater Treatment Facility	Trickling Filter Pump	120,000
Wastewater Treatment Facility	Replace Effluent TSS Meter	40,000
Wastewater Treatment Facility	Effluent Wier Cover	45,000
Laboratory	Replace Lab Water Distillation Unit	12,500
Laboratory	Replace pH Meter	1,150
	WASTE WATER TREATMENT PLANT FUND TOTAL	\$ 1,075,760

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2026 (cont.)**

DEPARTMENT	DESCRIPTION	2026
605	SOLID WASTE FUND	
Collection	Replace Refuse Containers	55,400
Collection	Curbtender	165,000
Disposal	UST Leak Detection System	10,500
Disposal	Bulldozer: CAT D7 or JD 850L (used for 2026)	450,000
Disposal	Replace Landfill Scale System	100,000
Recycling	Replace Recycling containers	41,700
	SOLID WASTE FUND TOTAL	\$ 822,600
606	AIRPORT FUND	
Airport	Blower Ribbon	20,000
Airport	Taxiway A Reconstruction	2,840,600
	AIRPORT FUND TOTAL	\$ 2,860,600
	TOTAL ENTERPRISE FUNDS	\$ 4,758,960
	TOTAL ALL FUNDS	\$ 12,518,670

Ten Year Comparison of Levies and Taxable Valuation

Year	School		County		City		Total Mill Levy		Taxable Value
	Owner-Occupied	Other Property			Owner-Occupied	Other Property			
2016	8.13	12.09	3.22 **	2.58 ***	13.93	17.89 *			1,488,043,046
2017	7.69	11.31	3.17 **	2.51 ***	13.37	16.99 *			1,572,990,869
2018	7.85	11.49	3.19 **	2.53 ***	13.57	17.21 *			1,618,382,301
2019	7.75	11.29	3.14 **	2.47 ***	13.36	16.90 *			1,729,064,855
2020	7.76	11.25	3.12 **	2.43 ***	13.31	16.80 *			1,806,168,263
2021	7.65	11.06	3.10 **	2.04 ***	12.79	16.20 *			1,923,819,577
2022	7.24	10.55	2.86 **	1.86 ***	11.96	15.27 *			2,204,895,820
2023	6.98	10.21	2.69 **	1.76 ***	11.43	14.66 *			2,434,486,270
2024	6.53	9.48	2.55 **	1.69 ***	10.77	13.72 *			2,636,678,120
2025	6.38	9.13	3.08 **	1.72 ***	11.18	13.93 *			2,728,359,220

**Tax Distribution in the City of Watertown
2026**

Taxing Authority	Taxes Levied	%	Property Class	Taxable Valuation	%
City ****	\$ 6,445,926	19.38%	Agriculture	\$ 1,019,617	0.04%
County	6,856,367	20.61%	Owner-occupied	1,684,375,186	61.74%
School	19,960,572	60.01%	Utilities	7,500,249	0.27%
			Mobile homes	15,459,532	0.57%
Total Taxes	<u>\$ 33,262,865</u>	<u>100.00%</u>	All other property	1,020,004,636	37.39%
			Total	<u>\$ 2,728,359,220</u>	<u>100.00%</u>

* In addition, there was a .49 mill levied for property owners in the Lake Kampeska Water District in 2016, .46 mills in 2017, .47 mills in 2018, .46 mills in 2019, .43 mills in 2020, .39 mills in 2021, .36 in 2022, .33 mills in 2023 and 2024 and .30 mills in 2025.

**A mill levy of .025 for the East Dakota Water Conservancy District is levied on all property in Codington County in 2016, .025 mills in 2017, .024 mills in 2018 and 2019, .023 mills in 2020 and 2021, .021 mills in 2022 and 2023, .020 mills in 2024 and .019 mills in 2025.

**A mill levy of .568 for the Jail Bond is levied on all property in Codington County in 2026. These mill levies are presented along with the County levy.

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

****Includes Tax Increment Districts.

**City of Watertown
Computation of Legal Debt Limit and Available Debt Capacity
December 31, 2025**

	<u>Surcharge Debt</u>	<u>Debt Capacity at 5% (Unrestricted)</u>	<u>Additional 10% Debt Capacity (Water/Sewer)</u>
2025 Assessed Value	<u>\$ 2,991,190,314</u>		
Maximum Debt Capacity:	N/A	\$ 149,559,516	\$ 299,119,031
Existing Bonds:			
SRF Loan No. 6 (2nd Penny Sales Tax Revenues; 2.25% interest)	-	242,868	-
SRF Loan No. 6NPS (2nd Penny Sales Tax Revenues; 2.25% interest)	-	18,864	-
SRF Loan No. 7 (Wastewater Revenues; 2.25% interest)	157,420	-	-
SRF Loan No. 7NPS (Wastewater Revenues; 2.25% interest)	15,794	-	-
SRF Loan No. 8 (2nd Penny Sales Tax Revenues; 2.25% interest)	-	102,121	-
SRF Loan No. 8NPS (2nd Penny Sales Tax Revenues; 2.25% interest)	-	11,427	-
SRF Loan No. 10 (2nd Penny Sales Tax Revenues; 3% interest)	-	904,811	-
SRF Loan No. 11 (2nd Penny Sales Tax Revenues; 3% interest)	-	74,457	-
2015A Sales Tax Revenue Bonds (0.3%-3.25%)	-	295,000	-
2020 Sales Tax Revenue Bonds - Refunding (2.0%-4.0%)	-	14,225,000	-
SRF Loan Solid Waste Stormwater (Solid Waste Revenue; 2% interest)	8,222	-	-
2020 Water Revenue Refunding Bonds, Series 2020A&B (.85%-2.25%)	4,275,000	-	-
SRF Loans No. 2 (Watertown Municipal Utilities Revenues, 1.875% interest)	678,495	-	-
SRF Loans No. 4 (Watertown Municipal Utilities Revenues, 1.875% interest)	986,822	-	-
SRF Loans No. 5 (Watertown Municipal Utilities Revenues, 1.875% interest)	1,224,787	-	-
2021 Wastewater Revenue Refunding Bonds, Series 2020C&D (.50%-2.0%)	3,710,000	-	-
2021 Sales Tax Revenue Bonds (2.0%-3.0%)	-	6,040,000	-
2022 Sales Tax Revenue Bonds, Series 2022 (Ice Arena 3.0-5.0%)	-	17,055,000	-
2022 Sales Tax Revenue Bonds, Series 2022B (Street Facility 3.0-5.0%)	-	6,465,000	-
2022 Sales Tax Revenue Bonds Series 2022C (Ice Arena 3.625-5.0%)	-	9,560,000	-
SRF Loan No. 12 (Wastewater Revenues; 2.25% interest)	3,727,037	-	-
SRF Loan No. 13 (Wastewater Revenues, 2.00% interest)	1,843,613	-	-
SRF Loan No. 14 (Wastewater Revenues, 2.125% interest)	16,246,021	-	-
SRF Loan No. 15 (Solid Waste Revenues, 2.0% interest)	1,279,066	-	-
Total Bonded Debt	<u>34,152,277</u>	<u>54,994,548</u>	-
Other Debt:			
TIF #11 Project (TIF #11 Revenues, 3.55% interest)	-	1,705,409	-
Capital Leases - Street Equipment	-	1,026,030	-
Total Other Debt:	-	<u>2,731,439</u>	-
Total Debt	34,152,277	57,725,987	-
Available Debt Capacity	<u>N/A</u>	<u>\$ 91,833,529</u>	<u>\$ 299,119,031</u>

The State Constitution sets two legal debt limits on municipalities. The City has an unrestricted (i.e. for any legally authorized purpose) legal debt limit equal to 5% of the total assessed value of taxable property. In addition, the Constitution permits the City to issue debt for water or sewer improvements in an amount up to 10% of the total assessed value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit. However, certain requirements, including a public vote, must be met in order for water or sewer debt to apply against the 10% limit. Also, revenue bonded indebtedness that is secured by a surcharge on utility charges has been determined not to be debt in determining municipal debt capacity and is referred to above as surcharge debt. In addition, indebtedness where repayment is subject to the annual appropriation process is not debt that falls under the constitutional debt limit. Annual appropriation debt is shown in the "Surcharge Debt" column to indicate that it does not apply against the legal debt limit. The table above summarizes the legal debt limit available and available debt capacity for the City as of December 31, 2025.

GENERAL FUND

DEPARTMENT PERSONNEL AND EXPENDITURES



MAYOR & CITY COUNCIL (411.10)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Mayor	1	1	1	1	1
Administrative Assistant	-	-	-	-	-
Alderspersons	6	6	6	6	6
Total	7.00	7.00	7.00	7.00	7.00

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 101 - GENERAL FUND				
Department: 1110 - MAYOR & COUNCIL				
ExpCategory: 41 - PERSONNEL SERVICES				
101-41110-41100 SUPERVISION SALARY	115,560	123,649	129,000	133,300
101-41110-41200 OASI-EMPLOYER CONTR.	6,722	7,866	9,900	10,200
101-41110-41300 RETIREMENT AND PENSIONS	-	436	-	1,000
101-41110-41400 WORKMEN'S COMP INSURANCE	234	254	300	300
101-41110-41500 GROUP HEALTH INSURANCE	166	1,205	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:	122,682	133,410	139,200	144,800
ExpCategory: 42 - CURRENT EXPENDITURES				
101-41110-42104 INSURANCE PREMIUMS	726	572	1,100	500
101-41110-42600 OFFICE SUPPLIES	3,550	785	800	-
101-41110-42618 POSTAGE	225	50	300	-
101-41110-42620 OTHER SUPPLIES	1,738	198	250	-
101-41110-42701 TRAVEL EXP. PERSONNEL	2,949	803	3,000	-
101-41110-42703 PROF. WORKSHOP/TRAINING	500	1,774	2,000	-
101-41110-42805 PHONE-MONTHLY SERVICE	1,419	2,052	-	-
101-41110-42900 AWARDS AND INDEMNITIES	16,219	15,957	16,000	16,000
101-41110-42904 SPECIAL PROJECTS	18,279	30,070	-	-
101-41110-42911 COUNCIL PROJECTS	2,592	1,357	27,000	27,000
101-41110-42913 DISABILITIES COUNCIL	223	30	500	500
101-41110-42918 SUBSC. & MEMBERSHIP	28,296	15,550	14,000	-
ExpCategory: 42 - CURRENT EXPENDITURES Total:	76,714	69,199	64,950	44,000
Department: 1110 - MAYOR & COUNCIL Total:	199,396	202,608	204,150	188,800

Significant Budget and Personnel Changes

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

CONTINGENCY ACCOUNT (411.50)

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

Summary of Personnel

No personnel are allocated to this department

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 1150 - CONTINGENCY ACCOUNT				
ExpCategory: 45 - OTHER EXPENDITURES				
101-41150-45601 CONTINGENCY ACCOUNT	-	-	130,000	150,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	-	-	130,000	150,000
Department: 1150 - CONTINGENCY ACCOUNT Total:	-	-	130,000	150,000

Significant Budget and Personnel Changes

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

CITY MANAGER (415.15)

Department Description: The City Manager is hired by and serves at the pleasure of the City Council. The City Manager serves as the Chief Executive Officer by establishing administrative policy, making administrative decisions, overseeing city staff, and implementing the directives of the City Council.

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
City Manager	1	1	1	1	1
City Manager’s Executive Asst.	.5	.5	1	1	1
Office Specialist II	-	-	1	1	.90
Public Information Officer	-	-	1	1	1
Total	1.50	1.50	4.00	4.00	3.90

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 1515 - CITY MANAGER				
ExpCategory: 41 - PERSONNEL SERVICES				
101-41515-41100 SUPERVISION SALARY	160,188	311,903	319,000	329,500
101-41515-41101 CLERICAL & OPER. SALARY	24,666	7,072	47,000	-
101-41515-41102 TEMPORARY SALARIES	-	-	-	45,200
101-41515-41200 OASI-EMPLOYER CONTR.	13,365	22,523	26,600	27,600
101-41515-41300 RETIREMENT AND PENSIONS	11,091	17,599	22,000	19,800
101-41515-41400 WORKMEN'S COMP INSURANCE	326	513	1,100	500
101-41515-41500 GROUP HEALTH INSURANCE	24,549	48,320	74,000	42,400
101-41515-41502 HSA EMPLOYER CONTRIBUTION	-	1,000	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:	234,184	408,930	489,700	465,000
ExpCategory: 42 - CURRENT EXPENDITURES				
101-41515-42104 INSURANCE PREMIUMS	847	1,168	900	1,310
101-41515-42203 CONSULTANT SERVICES	16,687	6,584	10,000	10,000
101-41515-42600 OFFICE SUPPLIES	2,981	1,809	1,800	2,600
101-41515-42612 FOOD	60	-	-	-
101-41515-42618 POSTAGE	550	350	700	1,000
101-41515-42635 RESOURCE MATERIALS	2,424	2,753	5,000	5,000
101-41515-42701 TRAVEL EXP PERSONNEL	7,630	8,293	8,500	11,500
101-41515-42703 PROF. WORKSHOP/TRAINING	24,085	16,710	22,000	24,000
101-41515-42805 PHONE-MONTHLY SERVICE	1,107	2,828	1,440	1,440
101-41515-42918 SUBSC. & MEMBERSHIP	3,193	5,549	5,000	12,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	59,565	46,045	55,340	68,850
Department: 1515 - CITY MANAGER Total:	293,749	454,975	545,040	533,850

Significant Budget and Personnel Changes

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

ATTORNEY (415.20)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
City Attorney	1	1	-	-	-
Administrative Asst. (FTE)	.50	.50	-	-	-
Total	1.5	1.5	-	-	-

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 1520 - ATTORNEY				
ExpCategory: 41 - PERSONNEL SERVICES				
101-41520-41100		9,500	-	-
101-41520-41101		24,666	-	-
101-41520-41200		1,712	-	-
101-41520-41300		1,480	-	-
101-41520-41400		144	(127)	-
101-41520-41500		5,986	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		43,488	(127)	-
ExpCategory: 42 - CURRENT EXPENDITURES				
101-41520-42104		614	335	50
101-41520-42203		107,810	1,743	2,000
101-41520-42206		-	126,632	149,500
101-41520-42511		826	1,147	15,140
101-41520-42600		431	409	-
101-41520-42623		56	-	-
101-41520-42635		-	750	750
101-41520-42701		229	1,135	4,400
101-41520-42703		625	-	800
101-41520-42805		925	431	-
101-41520-42918		9,050	13,347	700
ExpCategory: 42 - CURRENT EXPENDITURES Total:		120,566	145,181	173,050
Department: 1520 - ATTORNEY Total:		164,055	145,054	173,050

Significant Budget and Personnel Changes

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

HUMAN RESOURCES (415.25)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Human Resources Director	1	1	1	1	1
Payroll Specialist	1	-	-	-	-
HR Generalist	-	2	2	2	2
Total	2.00	3.00	3.00	3.00	3.00

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET		
Department: 1525 - HUMAN RESOURCES						
ExpCategory: 41 - PERSONNEL SERVICES						
101-41525-41100		SUPERVISION SALARY	100,351	111,559	117,000	121,400
101-41525-41101		CLERICAL & OPER. SALARY	115,505	91,002	126,200	130,500
101-41525-41109		OVERTIME PAY	295	5,697	1,500	3,000
101-41525-41200		OASI-EMPLOYER CONTR.	15,825	15,177	18,000	18,600
101-41525-41300		RETIREMENT AND PENSIONS	12,969	12,297	15,000	15,300
101-41525-41400		WORKMENS COMP INSURANCE	316	356	500	500
101-41525-41500		GROUP HEALTH INSURANCE	26,882	31,615	43,700	43,500
101-41525-41502		HSA EMPLOYER CONTRIBUTION	34,182	2,700	-	-
101-41525-41600		UNEMPLOYMENT BENEFITS	-	-	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:			306,325	270,403	321,900	332,800
ExpCategory: 42 - CURRENT EXPENDITURES						
101-41525-42104		INSURANCE PREMIUMS	962	975	1,200	970
101-41525-42200		CONSULTING SERVICES	4,639	672	-	-
101-41525-42203		CONSULTANT SERVICES	3,688	9,414	58,500	58,500
101-41525-42218		RECRUITMENT	-	-	35,000	45,000
101-41525-42511		COMPUTER RENEWAL/MAINTENANCE	11,049	22,093	25,000	25,000
101-41525-42600		OFFICE SUPPLIES	1,907	3,571	3,000	4,000
101-41525-42618		POSTAGE	950	900	900	900
101-41525-42701		TRAVEL EXP. PERSONNEL	1,545	44	2,000	2,000
101-41525-42703		PROF. WORKSHOP/TRAINING	498	20	2,500	2,500
101-41525-42805		PHONE-MONTHLY SERVICE	2,239	2,435	1,440	1,440
101-41525-42918		SUBSC. & MEMBERSHIP	230	294	1,500	1,500
ExpCategory: 42 - CURRENT EXPENDITURES Total:			27,708	40,418	131,040	141,810
Department: 1525 - HUMAN RESOURCES Total:			334,032	310,821	452,940	474,610

Significant Budget and Personnel Changes

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

FINANCE DEPARTMENT (415.30)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Chief Financial Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
Records/Licensing Manager	-	1	1	1	1
Fiscal Specialist II	3	2	2	2	2
Total	5.00	5.00	5.00	5.00	5.00

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 1530 - FINANCE DEPARTMENT					
ExpCategory: 41 - PERSONNEL SERVICES					
101-41530-41100	SUPERVISION SALARY	250,803	264,597	290,000	299,400
101-41530-41101	CLERICAL & OPER. SALARY	90,704	104,749	110,500	113,000
101-41530-41200	OASI-EMPLOYER CONTR.	24,308	26,729	30,000	30,100
101-41530-41300	RETIREMENT AND PENSIONS	20,490	22,161	24,200	24,700
101-41530-41400	WORKMEN'S COMP INSURANCE	531	544	800	800
101-41530-41500	GROUP HEALTH INSURANCE	54,134	56,193	60,000	71,800
ExpCategory: 41 - PERSONNEL SERVICES Total:		440,970	474,972	515,500	539,800
ExpCategory: 42 - CURRENT EXPENDITURES					
101-41530-42104	INSURANCE PREMIUMS	1,860	1,444	2,450	1,600
101-41530-42202	AUDITING & ACCT. SERVICE	38,135	44,960	95,000	75,000
101-41530-42203	CONSULTANT SERVICES	9,468	12,719	5,000	11,000
101-41530-42219	BANKING AND CREDIT CARD PROC. FEES	37,107	69,833	42,000	1,500
101-41530-42229	ELECTION JUDGES	2,675	-	-	-
101-41530-42300	PUBLICATION & RECORDING FEES	10,936	10,048	35,000	35,000
101-41530-42511	COMPUTER RENEWAL/MAINTENANCE	62,233	44,360	83,000	70,500
101-41530-42600	OFFICE SUPPLIES	9,997	7,823	6,000	8,000
101-41530-42618	POSTAGE	4,824	3,966	5,000	5,000
101-41530-42634	ELECTION SUPPLIES	3,249	-	-	-
101-41530-42701	TRAVEL EXP. PERSONNEL	131	-	1,000	1,000
101-41530-42703	PROF. WORKSHOP/TRAINING	-	20	2,500	2,500
101-41530-42805	PHONE-MONTHLY SERVICE	3,889	3,543	1,440	1,440
101-41530-42918	SUBSC. & MEMBERSHIP	863	923	1,000	1,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:		185,368	199,640	279,390	213,540
Department: 1530 - FINANCE DEPARTMENT Total:		626,339	674,612	794,890	753,340

Significant Budget and Personnel Changes

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

CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS (419.15)

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

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 1915 - CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS				
ExpCategory: 45 - OTHER EXPENDITURES				
101-41915-45461			70,000	70,000
MOTHER OF GOD MONASTERY	-	-		
101-41915-45463			-	4,500
OTHER	-	-		
101-41915-45501	18,000	18,000	18,000	18,000
CODINGTON CO SEARCH & RESCUE				
101-41915-45503	40,500	40,500	40,500	40,500
WATERTOWN AREA TRANSIT				
101-41915-45505	14,950	14,950	15,700	15,700
HUMAN SERVICE AGENCY				
101-41915-45506	24,750	24,750	24,750	12,500
WATERTOWN COMMUNITY BAND				
101-41915-45507	10,000	10,000	60,000	60,000
RESOURCE CENTER				
101-41915-45508	7,000	7,500	7,500	7,500
ICAP				
101-41915-45509	18,402	-	-	-
COOKIN ON KAMPESKA				
101-41915-45510	6,750	-	-	-
WATERTOWN VOLUNTEER CENTER				
101-41915-45511	5,000	2,500	5,000	-
WATERTOWN ARTWALK INC.				
101-41915-45512	-	-	5,000	5,000
SALVATION ARMY AND RED CROSS				
101-41915-45513	11,000	11,000	12,000	12,000
CODINGTON COUNTY HISTORICAL SO				
101-41915-45514	10,000	-	10,800	11,000
MELLETTTE MEMORIAL ASSOCIATION				
101-41915-45515	2,000	2,000	2,000	-
WATERTOWN BUSINESS ASSOCIATION				
101-41915-45516	247,000	247,000	247,000	247,000
WATERTOWN BOYS & GIRLS CLUB				
101-41915-45711	15,000	10,000	10,000	10,000
WATERTOWN CARES, INC.				
ExpCategory: 45 - OTHER EXPENDITURES Total:	430,352	388,200	528,250	513,700
Department: 1915 - CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS Total:	430,352	388,200	528,250	513,700

Significant Budget and Personnel Changes

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

INFORMATION TECHNOLOGY (419.33)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Information Technology Director	1	1	1	1	1
Computer Network Administrator	2	2	2	2	2
Associate IT Administrator	-	-	1	1	1
Part-time Internship (FTE)	.60	.60	-	-	-
Total	3.60	3.60	4.00	4.00	4.00

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 1933 - INFORMATION TECHNOLOGY					
ExpCategory: 41 - PERSONNEL SERVICES					
101-41933-41100	SUPERVISION SALARY	224,958	283,891	252,500	261,300
101-41933-41101	CLERICAL & OPER. SALARY	-	-	59,500	61,100
101-41933-41102	TEMPORARY SALARIES	9,960	7,318	-	-
101-41933-41200	OASI-EMPLOYER CONTR.	17,244	21,555	23,500	24,000
101-41933-41300	RETIREMENT AND PENSIONS	13,490	17,146	19,000	19,400
101-41933-41400	WORKMEN'S COMP INSURANCE	272	506	900	900
101-41933-41500	GROUP HEALTH INSURANCE	34,565	43,559	47,000	47,000
ExpCategory: 41 - PERSONNEL SERVICES Total:		300,489	373,975	402,400	413,700
ExpCategory: 42 - CURRENT EXPENDITURES					
101-41933-42104	INSURANCE PREMIUMS	2,397	1,922	2,600	2,500
101-41933-42203	CONSULTANT SERVICES	9,412	37	-	-
101-41933-42216	OUTSIDE CONTRACT LABOR	-	4,448	-	-
101-41933-42501	EQUIP. MAINTENANCE	-	1,779	3,000	-
101-41933-42506	REPAIRS TO VEHICLES	-	924	500	2,500
101-41933-42511	COMPUTER RENEWAL/MAINTENANCE	82,453	117,844	130,420	170,420
101-41933-42551	COPIER MAINTENANCE	-	-	16,750	22,000
101-41933-42600	OFFICE SUPPLIES	1,703	6,198	1,000	1,000
101-41933-42603	MOTOR FUEL AND LUBRICANTS	1,169	1,008	1,000	1,000
101-41933-42618	POSTAGE	-	-	200	200
101-41933-42701	TRAVEL EXP. PERSONNEL	3,574	2,628	4,000	4,000
101-41933-42703	PROF. WORKSHOP/TRAINING	1,308	150	3,000	3,000
101-41933-42805	PHONE-MONTHLY SERVICE	8,958	13,438	103,520	103,520
101-41933-42810	CITY INTERNET	4,438	856	-	-
101-41933-42817	EMAIL SERVICE	37,703	1,077	81,100	81,100
101-41933-42912	GOV TV	3,801	-	-	-
101-41933-42918	SUBSC. & MEMBERSHIP	727	230	250	250
ExpCategory: 42 - CURRENT EXPENDITURES Total:		157,640	152,539	347,340	391,490
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-41933-43602	COMPUTER EQUIPMENT/SOFTWARE	216,966	178,730	147,930	96,400
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		216,966	178,730	147,930	96,400
Department: 1933 - INFORMATION TECHNOLOGY Total:		675,095	705,243	897,670	901,590

Significant Budget and Personnel Changes

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

FACILITIES MANAGEMENT (419.41)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Facilities Maintenance Supervisor	-	-	-	1	1
Facilities Maintenance Tech. I	-	-	-	4	4
Janitorial/Maintenance	-	-	-	2	2
Total	-	-	-	7.00	7.00

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 1941 - FACILITIES MANAGEMENT				
ExpCategory: 41 - PERSONNEL SERVICES				
101-41941-41100 SUPERVISION SALARY	-	-	77,200	87,000
101-41941-41101 CLERICAL & OPER. SALARY	15,564	-	311,300	309,200
101-41941-41109 OVERTIME PAY	-	-	5,000	5,000
101-41941-41200 OASI-EMPLOYER CONTR.	1,126	-	28,200	29,100
101-41941-41300 RETIREMENT AND PENSIONS	895	-	23,300	24,000
101-41941-41400 WORKMEN'S COMP INSURANCE	264	(276)	6,000	2,800
101-41941-41500 GROUP HEALTH INSURANCE	3,098	-	90,000	81,600
ExpCategory: 41 - PERSONNEL SERVICES Total:	20,947	(276)	541,000	538,700
ExpCategory: 42 - CURRENT EXPENDITURES				
101-41941-42104 INSURANCE PREMIUMS	17,605	18,197	48,400	26,000
101-41941-42203 CONSULTANT SERVICES	-	-	100,000	2,000
101-41941-42501 EQUIP. MAINTENANCE	703	4,565	750	800
101-41941-42502 BLDG. MAINTENANCE	13,587	13,178	107,100	107,100
101-41941-42504 MAINTENANCE OF OTHER	3,219	624	2,000	2,000
101-41941-42601 CLEANING SUPPLIES	2,211	7,044	2,200	12,000
101-41941-42612 FOOD	2,022	1,150	2,500	2,500
101-41941-42617 CLEANING SERVICE	20,119	25,443	75,000	75,000
101-41941-42620 OTHER SUPPLIES	6,820	1,508	3,000	3,000
101-41941-42801 NATURAL GAS	5,807	3,923	5,100	5,100
101-41941-42802 ELECTRICITY	36,072	26,714	27,000	54,000
101-41941-42803 WATER	3,248	3,318	3,200	3,500
101-41941-42804 SEWER	1,335	1,506	1,300	1,500
101-41941-42805 PHONE-MONTHLY SERVICE	(8)	56	-	2,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	112,739	107,226	377,550	296,500
Department: 1941 - FACILITIES MANAGEMENT Total:	133,685	106,950	918,550	835,200

Significant Budget and Personnel Changes

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

PUBLIC WORKS - ENGINEERING (419.60)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Public Works Director/City Engineer	1	1	-	-	-
City Engineer	-	-	1	1	1
Assistant City Engineer	1	2	1	-	-
Engineer III	1	-	-	-	-
Engineer II	-	1	1	1	1
Engineer I	1	1	1	-	-
Licensed Surveyor	1	-	-	-	-
Engineer Technician	1	2	2	2	2
Senior Project Manager	-	-	-	2	2
Executive Administrative Assistant	1	1	-	-	-
Part-time employees (FTE)	.58	.58	.30	.25	.30
Total	7.58	8.58	6.30	6.25	6.30

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 1960 - ENGINEERING DIVISION					
ExpCategory: 41 - PERSONNEL SERVICES					
101-41960-41100	SUPERVISION SALARY	414,705	243,000	380,000	395,800
101-41960-41101	CLERICAL & OPER. SALARY	120,331	145,798	65,100	70,000
101-41960-41102	TEMPORARY SALARIES	24,495	39,133	34,000	16,000
101-41960-41109	OVERTIME PAY	883	3,460	1,000	1,600
101-41960-41200	OASI-EMPLOYER CONTR.	41,411	31,851	34,500	35,500
101-41960-41300	RETIREMENT AND PENSIONS	32,102	23,160	26,500	28,000
101-41960-41400	WORKMEN'S COMP INSURANCE	858	1,007	1,500	3,000
101-41960-41500	GROUP HEALTH INSURANCE	65,221	55,547	84,500	75,700
101-41960-41502	HSA EMPLOYER CONTRIBUTION	-	1,254	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		700,006	544,211	627,100	625,600
ExpCategory: 42 - CURRENT EXPENDITURES					
101-41960-42104	INSURANCE PREMIUMS	4,585	4,798	4,700	4,050
101-41960-42203	CONSULTANT SERVICES	18,608	3,797	10,000	10,000
101-41960-42215	ENGINEERING SERVICES	-	15,146	-	-
101-41960-42501	EQUIP. MAINTENANCE	3,036	2,195	3,000	3,000
101-41960-42511	COMPUTER RENEWAL/MAINTENANCE	8,038	8,631	9,000	29,000
101-41960-42600	OFFICE SUPPLIES	5,896	3,810	3,500	3,500
101-41960-42603	MOTOR FUEL AND LUBRICANTS	3,752	3,075	3,000	3,000
101-41960-42604	PARTS FOR EQUIPMENT	479	753	2,950	2,950
101-41960-42613	SMALL TOOLS	393	47	500	500
101-41960-42618	POSTAGE	2,474	3,164	3,600	3,600
101-41960-42701	TRAVEL EXP. PERSONNEL	12,260	2,747	6,000	6,000
101-41960-42703	PROF. WORKSHOP/TRAINING	3,742	2,000	3,000	3,000
101-41960-42805	PHONE-MONTHLY SERVICE	6,617	5,488	2,880	2,880
101-41960-42918	SUBSC. & MEMBERSHIP	3,148	735	3,000	3,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:		73,029	56,386	55,130	74,480
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-41960-43617	EQUIPMENT	-	-	-	17,500
101-41960-43800	VEHICLES	51,447	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		51,447	-	-	17,500
Department: 1960 - ENGINEERING DIVISION Total:		824,481	600,597	682,230	717,580

Significant Budget and Personnel Changes

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

POLICE DEPARTMENT (421.00)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Police Chief	1	1	1	1	1
Assistant Chief	1	1	1	1	1
Captains	3	3	3	3	3
Sergeants	5	5	6	7	7
Corporals	-	4	4	4	4
Detectives	4	4	4	4	4
Patrol Officers	26	23	22	22	22
Administrative Assistant	1	1	1	1	1
Records Clerk	1	1	1	1	1
Records Supervisor	1	1	1	1	1
Detectives' Secretary	1	1	1	1	1
Maintenance Worker	1	1	1	-	-
Part-time (FTE)	.70	.35	.35	.11	.35
Total	45.36	46.35	46.35	46.11	46.35

Significant Budget and Personnel Changes

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

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 2100 - POLICE DEPARTMENT					
ExpCategory: 41 - PERSONNEL SERVICES					
101-42100-41100	SUPERVISION SALARY	563,564	558,658	586,000	605,500
101-42100-41101	CLERICAL & OPER. SALARY	2,507,894	2,828,627	3,000,200	3,079,000
101-42100-41102	TEMPORARY SALARIES	5,879	10,093	16,000	16,000
101-42100-41109	OVERTIME PAY	143,923	133,981	102,200	121,000
101-42100-41200	OASI-EMPLOYER CONTR.	236,741	260,928	275,500	284,500
101-42100-41300	RETIREMENT AND PENSIONS	247,605	276,281	291,300	300,000
101-42100-41400	WORKMEN'S COMP INSURANCE	35,301	41,937	44,000	53,500
101-42100-41500	GROUP HEALTH INSURANCE	432,940	468,730	494,500	470,000
101-42100-41501	RETIREE HEALTH INSURANCE	(674)	-	-	-
101-42100-41502	HSA EMPLOYER CONTRIBUTION	-	500	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		4,173,173	4,579,733	4,809,700	4,929,600
ExpCategory: 42 - CURRENT EXPENDITURES					
101-42100-42104	INSURANCE PREMIUMS	43,724	46,315	36,000	60,100
101-42100-42203	CONSULTANT SERVICES	3,977	2,780	30,000	33,000
101-42100-42209	EMPLOYEE PHYSICALS	1,542	1,424	1,550	1,550
101-42100-42210	INFORMANT FEES	550	550	550	550
101-42100-42219	BANKING AND CREDIT CARD PROC. FEES	-	861	500	800
101-42100-42501	EQUIP. MAINTENANCE	96,030	128,832	78,500	33,000
101-42100-42502	BLDG. MAINTENANCE	44,905	98,805	-	10,000
101-42100-42506	REPAIRS TO VEHICLES	14,595	30,463	15,150	15,150
101-42100-42511	COMPUTER RENEWAL/MAINTENANCE	134,366	141,826	261,500	168,000
101-42100-42551	COPIER MAINTENANCE	4,665	5,946	-	-
101-42100-42600	OFFICE SUPPLIES	13,038	10,388	12,000	13,500
101-42100-42603	MOTOR FUEL AND LUBRICANTS	68,595	74,528	79,550	79,550
101-42100-42605	SUBSISTENCE & SUPPORT	598	430	550	-
101-42100-42607	EDUCATION & REC. SUPPLIES	11,285	14,191	500	500
101-42100-42609	ICAC TRAINING & SUPPLIES	-	882	-	-
101-42100-42610	CLOTHING & MATERIAL	20,974	41,583	30,000	30,000
101-42100-42612	FOOD	-	1,066	1,000	1,550
101-42100-42616	FIREARM SUPPLIES	1,276	282	17,000	18,000
101-42100-42618	POSTAGE	2,133	3,003	3,050	3,050
101-42100-42619	CHEM., DRUG & LAB. SUP.	1,705	2,260	2,050	2,500
101-42100-42621	TOWING	300	-	400	400
101-42100-42629	TIRES	2,136	4,836	4,550	5,000
101-42100-42633	TACTICAL SUPPLIES	1,395	37,015	5,000	5,000
101-42100-42676	RISK MANAGEMENT SAFETY SUPPLIE	366	143	1,000	1,000
101-42100-42677	POLICE RESERVE SUPPLIES	80	177	500	500
101-42100-42701	TRAVEL EXP. PERSONNEL	10,082	17,921	21,000	22,000
101-42100-42703	PROF. WORKSHOP/TRAINING	1,225	774	800	-
101-42100-42801	NATURAL GAS	6,372	5,285	7,100	7,100
101-42100-42802	ELECTRICITY	30,331	31,047	30,000	31,000
101-42100-42803	WATER	2,166	1,884	2,100	2,100
101-42100-42804	SEWER	350	678	700	700
101-42100-42805	PHONE-MONTHLY SERVICE	46,335	43,917	20,640	20,640
101-42100-42900	AWARDS AND INDEMNITIES	2,337	2,607	2,000	3,000
101-42100-42906	DARE PROGRAM	4,301	4,235	-	-
101-42100-42907	KAPP PROGRAM	449	142	500	-
101-42100-42908	BIKE PATROL	-	-	500	500
101-42100-42909	K-9 PROGRAM	1,231	1,896	2,050	2,050
101-42100-42918	SUBSC. & MEMBERSHIP	6,636	6,145	8,600	8,600
101-42100-42919	EXPLORER PROGRAM	1,209	1,204	1,000	1,500
101-42100-42927	DASH PROGRAM	15,622	70,775	15,000	17,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:		596,880	837,096	692,890	598,890
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-42100-43600	MACHINERY & EQUIPMENT	-	-	-	20,000
101-42100-43607	ELECTRONIC & COMM. EQUIPMENT	-	-	12,000	-
101-42100-43627	OFFICER EQUIPMENT/FIREARMS	-	5,329	8,000	29,200
101-42100-43806	PATROL CARS	107,918	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		107,918	5,329	20,000	49,200
Department: 2100 - POLICE DEPARTMENT Total:		4,877,970	5,422,158	5,522,590	5,577,690

FIRE DEPARTMENT (422.20)

Department Description: Responsible for protection of life and property through fire suppression, fire prevention, hazardous material response and public education. The Fire Department provides protection for the City of Watertown, 17 townships and 5 villages surrounding the City for a total of 717 square miles. The department also has a mutual aid response agreement with 9 area fire departments around the City.

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Fire Chief (FTE)	.20	.20	.20	.20	.20
Assistant Chief (FTE)	.20	.20	.20	.20	.20
Fire Marshal (FTE)	1	1	1	1	1
Battalion Chiefs (FTE)	.60	.60	.60	.60	.60
Lieutenants (FTE)	1.20	1.20	1.20	1.20	1.20
Firefighter/Paramedics (FTE)	5.20	5.20	5.40	5.40	5.40
Total	8.40	8.40	8.60	8.60	8.60

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

Budget Summary

		2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 2220 - FIRE DEPARTMENT					
ExpCategory: 41 - PERSONNEL SERVICES					
101-42220-41100	SUPERVISION SALARY	181,636	196,334	144,000	218,400
101-42220-41101	CLERICAL & OPER. SALARY	454,027	488,337	527,000	537,000
101-42220-41109	OVERTIME PAY	20,778	36,491	20,000	41,250
101-42220-41200	OASI-EMPLOYER CONTR.	8,743	9,866	9,800	11,000
101-42220-41300	RETIREMENT AND PENSIONS	51,518	57,582	57,000	64,000
101-42220-41400	WORKMEN'S COMP INSURANCE	16,543	19,985	22,000	24,000
101-42220-41500	GROUP HEALTH INSURANCE	111,292	119,060	117,500	115,000
101-42220-41501	RETIREE HEALTH INSURANCE	8,411	6,983	12,000	12,000
101-42220-41502	HSA EMPLOYER CONTRIBUTION	-	1,139	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		852,948	935,778	909,300	1,022,650
ExpCategory: 42 - CURRENT EXPENDITURES					
101-42220-42104	INSURANCE PREMIUMS	62,052	68,332	68,000	79,500
101-42220-42203	CONSULTANT SERVICES	187	-	-	-
101-42220-42209	EMPLOYEE PHYSICALS	621	-	1,500	16,000
101-42220-42400	RENT-MACHINERY & EQUIP.	1,024	1,700	1,750	1,750
101-42220-42501	EQUIP. MAINTENANCE	46,836	47,662	58,500	38,500
101-42220-42502	BLDG. MAINTENANCE	18,632	41,388	23,000	23,000
101-42220-42511	COMPUTER RENEWAL/MAINTENANCE	17,215	18,590	23,000	23,000
101-42220-42555	SIREN MAINTENANCE	3,113	5,586	5,000	5,000
101-42220-42600	OFFICE SUPPLIES	3,785	1,327	2,800	2,800
101-42220-42601	CLEANING SUPPLIES	5,027	3,958	4,500	4,500
101-42220-42603	MOTOR FUEL AND LUBRICANTS	19,384	19,036	21,000	21,000
101-42220-42607	EDUCATION & REC. SUPPLIES	26,733	29,656	25,750	25,750
101-42220-42610	CLOTHING & MATERIAL	16,208	15,484	17,000	17,000
101-42220-42613	SMALL TOOLS	10,117	8,323	9,000	9,000
101-42220-42617	CLEANING SERVICE	1,262	4,000	2,450	2,450
101-42220-42618	POSTAGE	315	157	500	500
101-42220-42620	OTHER SUPPLIES	5,359	5,801	6,000	6,000
101-42220-42627	SAFETY SUPPLIES	20,923	21,338	15,000	15,000
101-42220-42701	TRAVEL EXP. PERSONNEL	14,125	16,770	15,000	15,000
101-42220-42801	NATURAL GAS	13,098	9,573	14,000	14,000
101-42220-42802	ELECTRICITY	30,725	31,330	31,900	33,000
101-42220-42803	WATER	5,431	5,205	5,500	5,500
101-42220-42804	SEWER	3,725	3,153	4,100	4,100
101-42220-42805	PHONE-MONTHLY SERVICE	19,880	19,018	4,200	4,200
101-42220-42910	EDUCATION AND OUTREACH	9,145	5,385	5,450	5,450
101-42220-42918	SUBSC. & MEMBERSHIP	5,055	3,255	3,200	3,200
ExpCategory: 42 - CURRENT EXPENDITURES Total:		359,977	386,026	368,100	375,200
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-42220-43600	MACHINERY & EQUIPMENT	3,310	-	33,000	5,400
101-42220-43605	BUNKER GEAR	24,190	32,000	34,000	36,000
101-42220-43607	ELECTRONIC & COMM. EQUIPMENT	81,497	15,000	20,000	4,000
101-42220-43637	PUMPS AND HOSES	4,937	4,379	5,000	5,300
101-42220-43651	SCBA EQUIPMENT	9,086	-	21,000	22,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		123,020	51,379	113,000	72,700
Department: 2220 - FIRE DEPARTMENT Total:		1,335,945	1,373,182	1,390,400	1,470,550

Significant Budget and Personnel Changes

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

AMBULANCE DEPARTMENT (422.91)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Chief (FTE)	.80	.80	.80	.80	.80
Assistant Chief (FTE)	.80	.80	.80	.80	.80
Battalion Chief (FTE)	2.40	2.40	2.40	2.40	2.40
EMS Compliance Officer	1	1	1	1	1
Lieutenant (FTE)	4.80	4.80	4.80	4.80	4.80
Firefighter/Paramedic (FTE)	20.80	20.80	21.60	21.60	21.60
Reserve Program Part-time (FTE)	.49	.95	1.05	.74	1.32
Total	31.09	31.55	32.45	32.14	32.72

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

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 2291 - AMBULANCE					
ExpCategory: 41 - PERSONNEL SERVICES					
101-42291-41100	SUPERVISION SALARY	506,113	550,016	597,000	615,400
101-42291-41101	CLERICAL & OPER. SALARY	1,785,979	1,953,351	2,079,500	2,124,500
101-42291-41102	TEMPORARY SALARIES	64,503	51,018	55,000	55,000
101-42291-41109	OVERTIME PAY	67,196	56,232	60,000	90,000
101-42291-41200	OASI-EMPLOYER CONTR.	36,095	38,969	39,500	40,500
101-42291-41300	RETIREMENT AND PENSIONS	185,900	204,562	223,500	229,800
101-42291-41400	WORKMEN'S COMP INSURANCE	43,632	55,728	65,000	65,000
101-42291-41500	GROUP HEALTH INSURANCE	370,467	393,793	394,000	391,500
101-42291-41501	RETIREE HEALTH INSURANCE	41,806	37,213	50,000	50,000
101-42291-41502	HSA EMPLOYER CONTRIBUTION	-	4,611	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		3,101,690	3,345,491	3,563,500	3,661,700
ExpCategory: 42 - CURRENT EXPENDITURES					
101-42291-42104	INSURANCE PREMIUMS	13,983	14,998	15,500	21,500
101-42291-42203	CONSULTANT SERVICES	55,477	19,057	17,000	17,000
101-42291-42209	EMPLOYEE PHYSICALS	8,822	1,177	5,000	-
101-42291-42219	BANKING AND CREDIT CARD PROC. FEES	-	1,078	-	500
101-42291-42231	BILLING SERVICES	-	36,320	43,000	85,000
101-42291-42400	RENT-MACHINERY & EQUIP.	130	370	500	500
101-42291-42501	EQUIP. MAINTENANCE	23,321	39,128	34,250	34,250
101-42291-42511	COMPUTER RENEWAL/MAINTENANCE	9,841	6,637	5,350	5,350
101-42291-42600	OFFICE SUPPLIES	2,222	2,364	2,500	2,500
101-42291-42603	MOTOR FUEL AND LUBRICANTS	42,170	38,709	44,000	44,000
101-42291-42607	EDUCATION & REC. SUPPLIES	12,939	17,903	14,000	14,000
101-42291-42610	CLOTHING & MATERIAL	14,367	12,327	11,500	11,500
101-42291-42618	POSTAGE	50	75	300	300
101-42291-42620	OTHER SUPPLIES	56,993	49,494	52,250	52,250
101-42291-42701	TRAVEL EXP. PERSONNEL	7,291	10,686	6,600	6,600
101-42291-42703	PROF. WORKSHOP/TRAINING	1,565	3,428	4,000	4,000
101-42291-42805	PHONE-MONTHLY SERVICE	14,520	17,778	15,100	15,100
101-42291-42918	SUBSC. & MEMBERSHIP	2,320	1,921	3,500	3,500
ExpCategory: 42 - CURRENT EXPENDITURES Total:		266,012	273,450	274,350	317,850
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-42291-43604	AMBULANCE EQUIPMENT	44,631	15,400	-	18,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		44,631	15,400	-	18,000
Department: 2291 - AMBULANCE Total:		3,412,333	3,634,341	3,837,850	3,997,550

Significant Budget and Personnel Changes

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

PUBLIC WORKS ADMINISTRATION (430.10)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Asst. City Manager/Public Works Director	-	-	1	1	-
Executive Assistant	-	-	1	1	-
Total	-	-	2.00	2.00	-

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year. This Division is closed at this time while the Public Works Director position is evaluated.

PUBLIC WORKS - STREET DIVISION (431.20)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Street Superintendent	1	1	1	1	1
Street Foreman	1	1	1	1	1
Street Maintenance Workers	11	12	12	12	12
Sign & Signal Technician	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Part-time employee (FTE)	1.59	1.59	1.92	1.12	.96
Total	16.59	17.59	17.92	17.12	16.96

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 3120 - STREET DIVISION					
ExpCategory: 41 - PERSONNEL SERVICES					
101-43120-41100	SUPERVISION SALARY	163,040	174,926	182,500	181,500
101-43120-41101	CLERICAL & OPER. SALARY	698,233	676,655	770,150	796,500
101-43120-41102	TEMPORARY SALARIES	24,490	50,615	25,000	35,700
101-43120-41109	OVERTIME PAY	21,670	11,035	17,000	25,600
101-43120-41200	OASI-EMPLOYER CONTR.	69,429	68,296	76,000	75,000
101-43120-41300	RETIREMENT AND PENSIONS	56,003	53,262	57,500	58,800
101-43120-41400	WORKMEN'S COMP INSURANCE	19,210	18,914	25,000	25,000
101-43120-41500	GROUP HEALTH INSURANCE	151,660	156,149	186,500	224,900
101-43120-41501	RETIREE HEALTH INSURANCE	8,100	8,552	10,000	10,000
ExpCategory: 41 - PERSONNEL SERVICES Total:		1,211,834	1,218,404	1,349,650	1,433,000
ExpCategory: 42 - CURRENT EXPENDITURES					
101-43120-42104	INSURANCE PREMIUMS	55,320	52,130	50,000	63,100
101-43120-42203	CONSULTANT SERVICES	2,277	2,678	-	-
101-43120-42216	OUTSIDE CONTRACT LABOR	-	48,740	165,000	180,000
101-43120-42220	DRUG/ALCOHOL TESTING	1,089	1,310	1,700	1,700
101-43120-42300	PUBLICATION & RECORDING FEES	9,485	343	-	-
101-43120-42400	RENT-MACHINERY & EQUIP.	23,915	18,304	25,000	25,000
101-43120-42404	OTHER RENTALS	43,993	59,885	-	-
101-43120-42501	EQUIP. MAINTENANCE	40,000	56	35,000	35,000
101-43120-42502	BLDG. MAINTENANCE	19,892	7,593	15,000	15,000
101-43120-42509	SEAL COATING/CRACK SEALING	-	(6,160)	-	-
101-43120-42519	SIGNAL LIGHT MAINTENANCE	12,421	73,428	10,000	15,000
101-43120-42551	COPIER MAINTENANCE	-	1,469	-	-
101-43120-42600	OFFICE SUPPLIES	2,139	2,313	2,550	2,550
101-43120-42601	CLEANING SUPPLIES	4,710	9,996	1,500	5,000
101-43120-42603	MOTOR FUEL AND LUBRICANTS	47,666	39,019	60,000	60,000
101-43120-42604	PARTS FOR EQUIPMENT	48,433	36,187	40,000	45,000
101-43120-42610	CLOTHING & MATERIAL	4,702	7,806	7,000	8,000
101-43120-42612	FOOD	540	742	500	750
101-43120-42613	SMALL TOOLS	7,719	8,281	7,000	8,000
101-43120-42625	TRAFFIC CONTROL MATERIALS	54,913	47,520	65,000	80,000
101-43120-42638	CONSTRUCTION MATERIALS	160,292	202,092	100,000	100,000
101-43120-42701	TRAVEL EXP. PERSONNEL	16,242	17,889	20,000	20,000
101-43120-42801	NATURAL GAS	9,364	6,413	8,000	8,000
101-43120-42802	ELECTRICITY	7,127	6,309	8,000	8,000
101-43120-42803	WATER	2,950	3,250	3,000	3,000
101-43120-42804	SEWER	1,148	1,227	1,200	1,200
101-43120-42805	PHONE-MONTHLY SERVICE	5,268	5,784	1,440	1,440
ExpCategory: 42 - CURRENT EXPENDITURES Total:		581,606	654,602	626,890	685,740
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-43120-43600	MACHINERY & EQUIPMENT	31,381	-	-	-
101-43120-43804	PICKUP	89,116	-	-	-
101-43120-43812	DUMP TRUCK	131,271	-	-	-
101-43120-43928	DIGITAL SIGN	15,199	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		266,967	-	-	-
ExpCategory: 44 - DEBT SERVICES					
101-43120-44100	PRINCIPAL	-	108,919	-	-
ExpCategory: 44 - DEBT SERVICES Total:		-	108,919	-	-
Department: 3120 - STREET DIVISION Total:		2,060,406	1,981,925	1,976,540	2,118,740

Significant Budget and Personnel Changes

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

PUBLIC WORKS – STREET DIVISION-SNOW REMOVAL (431.25)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Part-time employee (FTE)	.43	.43	.57	-	.18
Total	.43	.43	.57	-	.18

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

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 3125 - SNOW REMOVAL				
ExpCategory: 41 - PERSONNEL SERVICES				
101-43125-41102 TEMPORARY SALARIES	1,845	570	3,000	6,800
101-43125-41109 OVERTIME PAY	82,712	30,792	55,000	61,300
101-43125-41200 OASI-EMPLOYER CONTR.	141	44	200	200
101-43125-41400 WORKMEN'S COMP INSURANCE	(254)	2,279	1,200	2,900
ExpCategory: 41 - PERSONNEL SERVICES Total:	84,443	33,684	59,400	71,200
ExpCategory: 42 - CURRENT EXPENDITURES				
101-43125-42104 INSURANCE PREMIUMS	962	1,033	1,700	720
101-43125-42216 OUTSIDE CONTRACT LABOR	-	89,713	125,000	125,000
101-43125-42400 RENT-MACHINERY & EQUIP.	124,098	29,553	10,000	10,000
101-43125-42501 EQUIP. MAINTENANCE	22,521	18,688	20,000	20,000
101-43125-42603 MOTOR FUEL AND LUBRICANTS	87,373	47,072	87,000	87,000
101-43125-42604 PARTS FOR EQUIPMENT	67,910	32,233	45,000	50,000
101-43125-42619 CHEM., DRUG & LAB. SUP.	11,873	74,023	60,000	60,000
101-43125-42639 DEICING SAND	17,547	37,653	22,000	22,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	332,285	329,970	370,700	374,720
ExpCategory: 43 - CAPITAL EXPENDITURES				
101-43125-43812 DUMP TRUCKS	202,431	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	202,431	-	-	-
Department: 3125 - SNOW REMOVAL Total:	619,159	363,654	430,100	445,920

Significant Budget and Personnel Changes

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

STREET LIGHTING/FIRE PROTECTION COST (431.60)

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

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 3160 - STREET LIGHTING/FIRE PROTECTION				
ExpCategory: 42 - CURRENT EXPENDITURES				
101-43160-42104 INSURANCE PREMIUMS	-	-	-	2,300
101-43160-42800 STREET LIGHTING & HYDRANT FEES	828,310	868,159	920,000	986,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	828,310	868,159	920,000	988,300
Department: 3160 - STREET LIGHTING/FIRE PROTECTION Total:	828,310	868,159	920,000	988,300

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

WATER RESOURCES (432.54)

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

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 3254 - FLOOD CONTROL/USGS GAGING STATIONS				
ExpCategory: 42 - CURRENT EXPENDITURES				
101-43254-42104 INSURANCE PREMIUMS	727	674	800	810
101-43254-42225 WATER MONITORING	440	834	600	850
101-43254-42669 FLOOD SUPPLIES & MATERIALS	73,061	-	-	-
101-43254-42905 USGS GAGING STATIONS	24,387	24,796	30,000	30,000
101-43254-42910 EDUCATION AND OUTREACH	16,690	6,463	26,000	10,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	115,305	32,767	57,400	41,660
Department: 3254 - FLOOD CONTROL/USGS GAGING STATIONS Total:	115,305	32,767	57,400	41,660

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

CEMETERY (437.00)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Manager	1	1	1	1	1
Groundskeeper	1	1	1	1	1
Part-time employee (FTE)	1.20	2.70	2.70	1.49	1.68
Total	3.20	4.70	4.70	3.49	3.68

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 3700 - CEMETERY					
ExpCategory: 41 - PERSONNEL SERVICES					
101-43700-41100	SUPERVISION SALARY	67,643	73,441	77,000	79,100
101-43700-41101	CLERICAL & OPER. SALARY	56,610	62,124	65,000	67,000
101-43700-41102	TEMPORARY SALARIES	45,276	48,985	55,000	54,500
101-43700-41109	OVERTIME PAY	-	21	-	-
101-43700-41200	OASI-EMPLOYER CONTR.	12,311	13,654	15,500	15,000
101-43700-41300	RETIREMENT AND PENSIONS	7,455	8,134	8,500	8,800
101-43700-41400	WORKMEN'S COMP INSURANCE	2,545	3,153	3,500	3,500
101-43700-41500	GROUP HEALTH INSURANCE	25,644	21,686	23,000	22,600
ExpCategory: 41 - PERSONNEL SERVICES Total:		217,484	231,198	247,500	250,500
ExpCategory: 42 - CURRENT EXPENDITURES					
101-43700-42104	INSURANCE PREMIUMS	3,428	3,480	3,800	4,850
101-43700-42300	PUBLICATION & RECORDING FEES	1,140	900	-	900
101-43700-42501	EQUIP. MAINTENANCE	703	2,994	3,000	3,000
101-43700-42502	BLDG. MAINTENANCE	435	332	3,500	3,500
101-43700-42600	OFFICE SUPPLIES	910	1,179	750	750
101-43700-42601	CLEANING SUPPLIES	39	192	100	100
101-43700-42603	MOTOR FUEL AND LUBRICANTS	7,808	7,851	9,000	9,000
101-43700-42604	PARTS FOR EQUIPMENT	3,308	3,304	3,500	3,500
101-43700-42610	CLOTHING & MATERIAL	-	695	700	700
101-43700-42613	SMALL TOOLS	494	208	750	750
101-43700-42615	AG. & HORT. SUPPLIES	6,444	13,486	6,500	10,000
101-43700-42618	POSTAGE	60	140	100	100
101-43700-42620	OTHER SUPPLIES	1,036	422	1,000	1,000
101-43700-42801	NATURAL GAS	2,267	1,630	2,300	2,300
101-43700-42802	ELECTRICITY	2,834	2,401	2,500	2,500
101-43700-42803	WATER	1,915	2,014	1,500	1,700
101-43700-42804	SEWER	383	407	350	400
101-43700-42805	PHONE-MONTHLY SERVICE	863	638	-	-
101-43700-42806	PHONE-LONG DISTANCE	7	101	-	-
101-43700-42808	PROPANE	3,515	1,879	4,500	4,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:		37,590	44,254	43,850	49,050
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-43700-43601	MOWER	14,413	-	-	-
101-43700-43659	WEED TRIMMERS	837	-	1,000	1,000
101-43700-43682	MONUMENT FOUNDATION STRIPS	22,959	13,776	15,000	15,000
101-43700-43820	UTILITY VEHICLE	-	-	20,000	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		38,209	13,776	36,000	16,000
ExpCategory: 45 - OTHER EXPENDITURES					
101-43700-45201	RECLAIM CEMETERY LOTS	-	5,313	-	-
101-43700-45300	REFUNDS & REIMBURSEMENTS	-	1,005	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:		-	6,318	-	-
Department: 3700 - CEMETERY Total:		293,283	295,546	327,350	315,550

Significant Budget and Personnel Changes

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

MOSQUITO CONTROL (441.32)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Part-time employee (FTE)	.48	.45	.45	.28	.36

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 4132 - MOSQUITO CONTROL				
ExpCategory: 41 - PERSONNEL SERVICES				
101-44132-41102 TEMPORARY SALARIES	10,528	9,648	10,000	12,500
101-44132-41109 OVERTIME PAY	1,081	2,900	2,000	2,000
101-44132-41200 OASI-EMPLOYER CONTR.	805	738	850	1,100
101-44132-41400 WORKMEN'S COMP INSURANCE	-	-	200	-
ExpCategory: 41 - PERSONNEL SERVICES Total:	12,414	13,286	13,050	15,600
ExpCategory: 42 - CURRENT EXPENDITURES				
101-44132-42104 INSURANCE PREMIUMS	371	282	450	520
101-44132-42637 MOSQUITO CONTROL SUPPLIES	81,170	97,225	111,000	95,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	81,542	97,507	111,450	95,520
ExpCategory: 43 - CAPITAL EXPENDITURES				
101-44132-43636 SPRAYER/EQUIPMENT	-	-	10,000	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	-	-	10,000	-
Department: 4132 - MOSQUITO CONTROL Total:	93,956	110,793	134,500	111,120

Significant Budget and Personnel Changes

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

ANIMAL CONTROL/CODE ENFORCEMENT (441.43)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Animal Control Officer	1	1	1	1	1
Code Enforcement Officer	-	1	1	1	1
Total	1.00	2.00	2.00	2.00	2.00

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 4143 - ANIMAL CONTROL/CODE ENFORCEMENT				
ExpCategory: 41 - PERSONNEL SERVICES				
101-44143-41101 CLERICAL & OPER. SALARY	109,007	116,758	123,000	126,600
101-44143-41102 TEMPORARY SALARIES	-	-	-	41,600
101-44143-41109 OVERTIME PAY	36	-	-	-
101-44143-41200 OASI-EMPLOYER CONTR.	7,921	8,596	9,200	12,500
101-44143-41300 RETIREMENT AND PENSIONS	6,543	7,005	8,000	7,700
101-44143-41400 WORKMEN'S COMP INSURANCE	1,464	1,147	2,000	2,100
101-44143-41500 GROUP HEALTH INSURANCE	20,333	21,489	23,000	22,600
ExpCategory: 41 - PERSONNEL SERVICES Total:	145,304	154,995	165,200	213,100
ExpCategory: 42 - CURRENT EXPENDITURES				
101-44143-42104 INSURANCE PREMIUMS	1,670	1,805	2,000	2,200
101-44143-42203 CONSULTANT SERVICES	40,000	-	-	-
101-44143-42204 NUISANCE ABATEMENT COSTS	-	326	2,000	2,000
101-44143-42216 OUTSIDE CONTRACT LABOR	-	50,000	50,000	80,000
101-44143-42501 EQUIP. MAINTENANCE	6,542	5,276	8,100	7,000
101-44143-42511 COMPUTER RENEWAL/MAINTENANCE	-	-	-	2,600
101-44143-42600 OFFICE SUPPLIES	850	632	600	600
101-44143-42603 MOTOR FUEL AND LUBRICANTS	6,420	5,706	7,100	7,100
101-44143-42607 EDUCATION & REC. SUPPLIES	516	1,032	450	450
101-44143-42610 CLOTHING & MATERIAL	1,117	1,157	1,100	1,100
101-44143-42612 FOOD	-	29	-	-
101-44143-42619 CHEM., DRUG & LAB. SUP.	126	213	300	300
101-44143-42620 OTHER SUPPLIES	1,923	(55)	800	1,300
101-44143-42701 TRAVEL EXP. PERSONNEL	1,055	-	1,000	500
101-44143-42805 PHONE-MONTHLY SERVICE	2,682	2,441	960	960
ExpCategory: 42 - CURRENT EXPENDITURES Total:	62,900	68,561	74,410	106,110
Department: 4143 - ANIMAL CONTROL/CODE ENFORCEMENT Total:	208,203	223,556	239,610	319,210

Significant Budget and Personnel Changes

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

FORESTRY (452.40)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent of Parks and Forestry (FTE)	.50	.50	.50	.50	.50
Forestry Grounds Maintenance Supervisor	1	1	1	1	1
Forestry Technician I	2	3	3	3	3
Forestry Technician II	-	-	-	-	-
Part-time employee (FTE)	.98	.80	.80	.66	.61
Total	4.48	5.30	5.30	5.16	5.11

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

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 5240 - FORESTRY					
ExpCategory: 41 - PERSONNEL SERVICES					
101-45240-41100	SUPERVISION SALARY	110,611	121,136	124,500	128,500
101-45240-41101	CLERICAL & OPER. SALARY	113,813	141,477	153,500	154,700
101-45240-41102	TEMPORARY SALARIES	22,910	17,551	18,000	25,000
101-45240-41109	OVERTIME PAY	792	-	1,200	1,200
101-45240-41200	OASI-EMPLOYER CONTR.	18,127	20,570	22,500	22,500
101-45240-41300	RETIREMENT AND PENSIONS	13,470	15,758	17,000	17,300
101-45240-41400	WORKMEN'S COMP. INSURANCE	19,038	22,629	25,000	29,000
101-45240-41500	GROUP HEALTH INSURANCE	40,924	48,460	45,500	57,400
ExpCategory: 41 - PERSONNEL SERVICES Total:		339,684	387,581	407,200	435,600
ExpCategory: 42 - CURRENT EXPENDITURES					
101-45240-42104	INSURANCE PREMIUMS	8,072	10,513	8,200	15,100
101-45240-42203	CONSULTANT SERVICES	14,715	-	-	-
101-45240-42216	OUTSIDE CONTRACT LABOR	-	6,552	15,000	25,000
101-45240-42400	RENT-MACHINERY & EQUIP.	-	-	3,000	3,000
101-45240-42501	EQUIP. MAINTENANCE	31,517	25,752	20,000	30,000
101-45240-42504	MAINTENANCE OF OTHER	320	1,161	1,500	2,000
101-45240-42600	OFFICE SUPPLIES	232	-	200	200
101-45240-42603	MOTOR FUEL AND LUBRICANTS	16,752	12,060	13,000	13,000
101-45240-42610	CLOTHING & MATERIAL	-	670	1,400	1,400
101-45240-42613	SMALL TOOLS	325	831	500	500
101-45240-42615	AG. & HORT. SUPPLIES	3,861	943	1,000	76,000
101-45240-42627	SAFETY SUPPLIES	2,031	850	2,000	2,000
101-45240-42638	CONSTRUCTION MATERIALS	-	-	100	100
101-45240-42701	TRAVEL EXP. PERSONNEL	33	242	800	800
101-45240-42801	NATURAL GAS	321	89	200	200
101-45240-42802	ELECTRICITY	787	916	750	750
101-45240-42803	WATER	157	263	250	250
101-45240-42804	SEWER	206	332	250	250
101-45240-42805	PHONE-MONTHLY SERVICE	1,960	2,180	2,160	2,160
101-45240-42918	SUBSC. & MEMBERSHIP	935	1,210	800	1,200
ExpCategory: 42 - CURRENT EXPENDITURES Total:		82,226	64,563	71,110	173,910
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-45240-43301	TREES	-	14,109	15,000	15,000
101-45240-43600	MACHINERY & EQUIPMENT	70,954	7,124	-	3,500
101-45240-43602	COMPUTER EQUIPMENT/SOFTWARE	9,000	-	-	12,500
101-45240-43646	SAW/CHIPPER	-	2,500	2,500	2,500
101-45240-43804	PICKUP	49,989	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		129,943	23,733	17,500	33,500
Department: 5240 - FORESTRY Total:		551,853	475,877	495,810	643,010

Significant Budget and Personnel Changes

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

LIBRARY (455.00)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
City Librarian	1	1	1	1	1
Assistant City Librarian	1	1	1	1	1
Cataloging Library Specialist	1	1	1	1	1
Children's Library Specialist	1	1	1	1	1
Young Adult Library Specialist	1	1	1	1	1
Circulation Library Specialist	1	1	1	1	1
Acquisitions Library Specialist	1	1	1	1	1
Special Services Librarian	1	1	1	-	-
Maintenance Worker I	1	1	1	-	-
Part-time employee (FTE)	3.29	3.29	3.00	3.00	3.56
Total	12.29	12.29	12.00	10.00	10.56

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 5500 - LIBRARY					
ExpCategory: 41 - PERSONNEL SERVICES					
101-45500-41100	SUPERVISION SALARY	125,405	164,921	168,000	178,500
101-45500-41101	CLERICAL & OPER. SALARY	390,491	338,007	303,600	314,000
101-45500-41102	TEMPORARY SALARIES	65,473	57,356	70,000	90,000
101-45500-41109	OVERTIME PAY	25	-	-	-
101-45500-41200	OASI-EMPLOYER CONTR.	40,207	40,913	42,000	44,000
101-45500-41300	RETIREMENT AND PENSIONS	31,249	31,475	32,000	29,400
101-45500-41400	WORKMEN'S COMP INSURANCE	1,359	2,091	1,800	1,800
101-45500-41500	GROUP HEALTH INSURANCE	114,585	110,534	117,000	94,600
101-45500-41501	RETIREE HEALTH INSURANCE	829	765	-	-
101-45500-41502	HSA EMPLOYER CONTRIBUTION	-	1,250	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		769,623	747,311	734,400	752,300
ExpCategory: 42 - CURRENT EXPENDITURES					
101-45500-42104	INSURANCE PREMIUMS	17,111	18,136	-	20,500
101-45500-42107	WORK STUDY HOURS - TEMP NO WORK COMP	710	553	-	-
101-45500-42203	CONSULTANT SERVICES	-	75	-	-
101-45500-42217	ADVERTISING	-	2,242	-	-
101-45500-42501	EQUIP. MAINTENANCE	14,195	6,028	8,500	2,500
101-45500-42502	BLDG. MAINTENANCE	6,361	2,511	-	-
101-45500-42504	MAINTENANCE OF OTHER	1,555	1,358	2,500	800
101-45500-42511	COMPUTER RENEWAL/MAINTENANCE	31,102	41,236	46,500	43,000
101-45500-42551	COPIER MAINTENANCE	-	4,331	-	-
101-45500-42600	OFFICE SUPPLIES	7,506	4,219	17,500	11,000
101-45500-42601	CLEANING SUPPLIES	4,094	29,325	7,000	5,500
101-45500-42603	MOTOR FUEL AND LUBRICANTS	126	157	200	-
101-45500-42618	POSTAGE	6,492	8,618	8,000	12,000
101-45500-42627	SAFETY SUPPLIES	525	234	600	600
101-45500-42630	CIRCULATION SUPPLIES	10,492	12,057	13,000	13,000
101-45500-42683	ELECTRONIC SUBSCRIPTION	31,637	31,454	31,600	28,500
101-45500-42687	PATRON SUBSCRIPTIONS	8,167	9,546	10,500	10,000
101-45500-42688	EBOOKS	40,959	45,328	45,000	55,000
101-45500-42701	TRAVEL EXP. PERSONNEL	6,928	9,413	8,000	10,000
101-45500-42703	PROF. WORKSHOP/TRAINING	-	-	-	-
101-45500-42801	NATURAL GAS	8,929	11,374	10,000	12,000
101-45500-42802	ELECTRICITY	25,805	25,268	27,000	27,000
101-45500-42803	WATER	2,231	1,718	2,700	2,700
101-45500-42804	SEWER	613	688	650	700
101-45500-42805	PHONE-MONTHLY SERVICE	7,284	7,339	3,360	3,360
101-45500-42813	INTERNET SERVICE PROVIDER	993	1,920	1,000	1,200
101-45500-42918	SUBSC. & MEMBERSHIP	2,095	2,070	2,500	2,500
ExpCategory: 42 - CURRENT EXPENDITURES Total:		235,911	277,197	246,110	261,860
ExpCategory: 43 - CAPITAL EXPENDITURES					
101-45500-43400	LIB. BOOKS & OFF. REF.	82,444	83,176	80,000	80,000
101-45500-43500	FURN., FIXT. & FURNISHINGS	-	935	-	-
101-45500-43600	MACHINERY & EQUIPMENT	5,791	-	14,000	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		88,235	84,111	94,000	80,000
Department: 5500 - LIBRARY Total:		1,093,770	1,108,619	1,074,510	1,094,160

Significant Budget and Personnel Changes

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

PUBLIC WORKS - COMMUNITY DEVELOPMENT (465.12)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Community Development Manager	1	1	1	1	1
Building Official	-	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	-	-	-	-
Building Inspector	1	1	1	1	1
Building Services Specialist	1	-	-	-	-
Permit Technician	1	1	1	1	1
Total	6.00	5.00	5.00	5.00	5.00

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 6512 - COMMUNITY DEVELOPMENT DIVISION					
ExpCategory: 41 - PERSONNEL SERVICES					
101-46512-41100	SUPERVISION SALARY	217,726	227,139	179,000	189,200
101-46512-41101	CLERICAL & OPER. SALARY	51,135	88,859	176,500	180,000
101-46512-41102	TEMPORARY SALARIES	47,371	-	-	-
101-46512-41109	OVERTIME PAY	98	518	-	900
101-46512-41200	OASI-EMPLOYER CONTR.	22,901	23,074	26,000	26,700
101-46512-41300	RETIREMENT AND PENSIONS	18,980	18,901	21,500	22,200
101-46512-41400	WORKMEN'S COMP INSURANCE	631	955	1,500	1,500
101-46512-41500	GROUP HEALTH INSURANCE	51,311	47,636	58,000	79,800
ExpCategory: 41 - PERSONNEL SERVICES Total:		410,154	407,082	462,500	500,300
ExpCategory: 42 - CURRENT EXPENDITURES					
101-46512-42104	INSURANCE PREMIUMS	2,289	2,610	2,950	2,900
101-46512-42200	CONSULTING SERVICES	3,543	660	-	-
101-46512-42203	CONSULTANT SERVICES	26,500	40,018	40,000	40,000
101-46512-42219	BANKING AND CREDIT CARD PROC. FEES	-	809	1,000	-
101-46512-42501	EQUIP. MAINTENANCE	903	1,119	-	-
101-46512-42511	COMPUTER RENEWAL/MAINTENANCE	37,931	38,316	38,000	38,000
101-46512-42600	OFFICE SUPPLIES	2,285	2,748	2,800	2,800
101-46512-42602	MOTOR SUPPLIES	1,210	493	-	-
101-46512-42603	MOTOR FUEL AND LUBRICANTS	2,116	2,366	3,100	3,100
101-46512-42618	POSTAGE	1,374	1,334	1,200	1,200
101-46512-42635	RESOURCE MATERIALS	2,127	841	2,050	2,050
101-46512-42701	TRAVEL EXP. PERSONNEL	9,037	4,279	3,000	3,000
101-46512-42703	PROF. WORKSHOP/TRAINING	2,820	1,960	3,000	3,000
101-46512-42805	PHONE-MONTHLY SERVICE	3,828	4,980	2,400	2,400
101-46512-42910	EDUCATION AND OUTREACH	552	275	-	-
101-46512-42915	PLANNING COMMISSION EXPENSES	1,457	918	1,500	1,500
101-46512-42918	SUBSC. & MEMBERSHIP	13,929	2,580	1,600	1,600
ExpCategory: 42 - CURRENT EXPENDITURES Total:		111,902	106,306	102,600	101,550
Department: 6512 - COMMUNITY DEVELOPMENT DIVISION Total:		522,055	513,389	565,100	601,850

Significant Budget and Personnel Changes

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

TRANSFERS OUT TO OTHER FUNDS (493.00)

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

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 9300 - OPERATING TRANSFER				
ExpCategory: 49 - OTHER FINANCING USES				
101-49300-49311 TRANS OUT-PARK & REC	2,450,000	2,000,000	1,837,000	1,875,000
101-49300-49312 TRANS OUT-AIRPORT	-	500,000	793,750	500,000
101-49300-49314 TRANS OUT-REC. CENTER	75,000	-	-	-
101-49300-49320 TRANS OUT - E911	75,000	75,000	-	100,000
ExpCategory: 49 - OTHER FINANCING USES Total:	2,600,000	2,575,000	2,630,750	2,475,000
Department: 9300 - OPERATING TRANSFER Total:	2,600,000	2,575,000	2,630,750	2,475,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

SPECIAL REVENUE FUNDS

DEPARTMENT PERSONNEL AND EXPENDITURES



SUPERVISION (451.21)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Parks, Recreation & Forestry Director	1	1	1	1	1
Maintenance Supervisor	-	.75	.75	-	-
Executive Assistant	-	1	1	1	1
Office Manager	1	-	-	-	-
Secretary/Receptionist	1	-	-	-	-
Part-time employment (FTE)	.00	.00	.25	.45	.50
Total	3.00	2.75	3.00	2.45	2.50

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Fund: 201 - PARK & RECREATION FUND					
Department: 5121 - SUPERVISION					
ExpCategory: 41 - PERSONNEL SERVICES					
201-45121-41100	SUPERVISION SALARY	160,961	173,933	125,600	129,900
201-45121-41101	CLERICAL & OPER. SALARY	52,162	55,857	59,000	61,000
201-45121-41102	TEMPORARY SALARIES	-	15,013	16,000	16,800
201-45121-41200	OASI-EMPLOYER CONTR.	15,707	16,946	14,780	15,500
201-45121-41300	RETIREMENT AND PENSIONS	12,787	13,788	11,100	11,500
201-45121-41400	WORKMEN'S COMP INSURANCE	206	1,068	500	500
201-45121-41500	GROUP HEALTH INSURANCE	28,497	35,913	28,850	28,800
201-45121-41502	GROUP HEALTH INSURANCE PREMIUM	-	500	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		270,321	313,018	255,830	264,000
ExpCategory: 42 - CURRENT EXPENDITURES					
201-45121-42104	INSURANCE PREMIUMS	1,900	1,741	2,100	1,800
201-45121-42203	CONSULTANT SERVICES	782	498	-	-
201-45121-42217	ADVERTISING	-	-	500	500
201-45121-42219	BANKING SERVICES	32,448	69,414	225,000	-
201-45121-42300	PUBLICATION & REC. FEES	2,740	-	-	-
201-45121-42504	MAINTENANCE OF OTHER	1,045	992	700	700
201-45121-42511	COMPUTER RENEWAL/MAINTENANCE	17,063	18,769	22,000	19,000
201-45121-42551	COPIER MAINTENANCE	-	-	-	-
201-45121-42600	OFFICE SUPPLIES	2,115	2,756	2,150	2,500
201-45121-42618	POSTAGE	1,016	1,250	800	1,250
201-45121-42701	TRAVEL EXP. PERSONNEL	330	1,046	800	800
201-45121-42805	PHONE-MONTHLY SERVICE	1,320	1,341	1,300	1,320
201-45121-42918	SUBSC. & MEMBERSHIP	370	695	500	500
ExpCategory: 42 - CURRENT EXPENDITURES Total:		61,128	98,502	255,850	28,370
Department: 5121 - SUPERVISION Total:		331,449	411,520	511,680	292,370

Significant Budget and Personnel Changes

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

RECREATION (451.23)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Recreation Superintendent	1	1	1	1	1
Facilities Operations Supervisor	.25	1	-	-	-
Recreation Program Coordinator	1	1	2	2	2
Recreation Program Specialist	1	1	-	-	-
Facilities Maintenance Supervisor	-	-	.13	-	-
Facilities Maintenance Technician	-	-	1	-	-
Custodian	-	-	1	-	-
Part-time employment (FTE)	4.33	8.80	8.80	2.82	2.31
Total	7.58	12.80	13.93	5.82	5.31

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 5123 - RECREATION PROGRAMS					
ExpCategory: 41 - PERSONNEL SERVICES					
201-45123-41100	SUPERVISION SALARY	191,064	228,993	229,750	237,700
201-45123-41101	CLERICAL & OPER SALARY	29,037	105,482	-	-
201-45123-41102	TEMPORARY SALARIES	81,355	100,298	83,500	85,500
201-45123-41109	OVERTIME PAY	175	841	-	-
201-45123-41200	OASI-EMPLOYER CONTR.	22,301	32,986	21,000	24,000
201-45123-41300	RETIREMENT AND PENSIONS	12,587	20,127	13,800	14,500
201-45123-41400	WORKMEN'S COMP INSURANCE	2,337	4,537	2,700	2,400
201-45123-41500	GROUP HEALTH INSURANCE	36,125	55,671	38,300	37,500
ExpCategory: 41 - PERSONNEL SERVICES Total:		374,980	548,935	389,050	401,600
ExpCategory: 42 - CURRENT EXPENDITURES					
201-45123-42104	INSURANCE PREMIUMS	2,343	19,233	20,500	21,940
201-45123-42203	CONSULTANT SERVICES	800	-	-	-
201-45123-42217	ADVERTISING	-	12,414	12,500	8,500
201-45123-42300	PUBLICATION & REC. FEES	5,801	-	-	-
201-45123-42501	EQUIP. MAINTENANCE	-	3,137	4,000	4,000
201-45123-42502	BLDG. MAINTENANCE	-	6,164	-	-
201-45123-42504	MAINTENANCE OF OTHER	-	1,125	1,200	1,200
201-45123-42600	OFFICE SUPPLIES	-	195	1,000	1,000
201-45123-42601	CLEANING SUPPLIES	52	11,733	15,000	10,000
201-45123-42607	EDUCATION & REC. SUPPLIES	27,996	23,506	26,000	26,000
201-45123-42608	JR. B.B. & REC. SUPPLIES	10,575	10,137	16,200	11,000
201-45123-42613	SMALL TOOLS	-	(264)	500	500
201-45123-42638	CONSTRUCTION MATERIALS	-	228	1,500	1,500
201-45123-42701	TRAVEL EXP. PERSONNEL	3,121	1,030	2,000	2,000
201-45123-42801	NATURAL GAS	-	14,337	15,000	15,000
201-45123-42802	ELECTRICITY	-	11,100	12,500	12,500
201-45123-42803	WATER	-	2,249	2,500	2,500
201-45123-42804	SEWER	-	1,378	1,500	1,500
201-45123-42805	PHONE-MONTHLY SERVICE	1,944	8,050	1,980	1,980
201-45123-42918	SUBSC. & MEMBERSHIP	1,884	591	1,000	1,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:		54,516	126,343	134,880	122,120
ExpCategory: 43 - CAPITAL EXPENDITURES					
201-45123-43201	IMPROVEMENTS TO BUILDINGS	-	-	11,000	5,500
201-45123-43500	FURN., FIXT. & FURNISHINGS	-	399	1,000	-
201-45123-43656	BASEBALL/SOFTBALL EQUIPMENT	4,668	2,458	2,500	2,500
201-45123-43691	RECREATION EQUIPMENT	-	4,996	5,000	5,000
201-45123-43697	HOCKEY EQUIPMENT	5,732	1,160	1,500	1,500
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		10,400	9,012	21,000	14,500
ExpCategory: 45 - OTHER EXPENDITURES					
201-45123-45300	REFUNDS & REIMBURSEMENTS	508	80	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:		508	80	-	-
Department: 5123 - RECREATION PROGRAMS Total:		440,404	684,371	544,930	538,220

Significant Budget and Personnel Changes

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

GOLF COURSE (451.25)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Golf Operations Manager	1	1	1	1	1
Maintenance Superintendent	-	1	1	1	1
Turf Specialist	1	1	1	1	1
Mechanic	1	1	1	1	1
Part-time/Seasonal employee (FTE)	4.01	8.5	6.45	9.54	8.41
Total	7.01	12.50	10.45	13.54	12.41

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 5125 - GOLF COURSE					
ExpCategory: 41 - PERSONNEL SERVICES					
201-45125-41100	SUPERVISION SALARY	149,180	172,066	180,000	190,500
201-45125-41101	CLERICAL & OPER. SALARY	73,032	69,871	102,000	106,000
201-45125-41102	TEMPORARY SALARIES	176,037	249,301	276,000	250,000
201-45125-41109	OVERTIME PAY	4,659	8,142	7,500	7,500
201-45125-41200	OASI-EMPLOYER CONTR.	29,463	36,918	37,500	42,200
201-45125-41300	RETIREMENT AND PENSIONS	13,353	14,542	18,000	18,700
201-45125-41400	WORKMEN'S COMP INSURANCE	5,932	6,788	8,000	6,500
201-45125-41500	GROUP HEALTH INSURANCE	42,408	44,481	54,500	48,200
ExpCategory: 41 - PERSONNEL SERVICES Total:		494,063	602,108	683,500	669,600
ExpCategory: 42 - CURRENT EXPENDITURES					
201-45125-42104	INSURANCE PREMIUMS	13,490	13,875	15,000	18,150
201-45125-42203	CONSULTANT SERVICES	288	2,970	1,000	15,000
201-45125-42217	ADVERTISING	-	1,697	1,500	1,700
201-45125-42219	BANKING SERVICES	15,516	190	25,000	1,000
201-45125-42300	PUBLICATION & REC. FEES	150	150	-	-
201-45125-42400	RENT-MACHINERY & EQUIP.	77,652	55,529	96,000	96,000
201-45125-42404	OTHER RENTALS	2,970	-	-	-
201-45125-42501	EQUIP. MAINTENANCE	42,008	34,059	35,000	35,000
201-45125-42504	MAINTENANCE OF OTHER	619	312	7,500	1,500
201-45125-42511	COMPUTER RENEWAL/MAINTENANCE	24	10,215	9,600	9,600
201-45125-42514	REPAIR TO CLUBHOUSE	10,245	6,892	5,000	7,500
201-45125-42515	REPAIR-MAINTENANCE SHOP	978	10,721	500	1,000
201-45125-42516	REPAIR-CART STORAGE BLDG	12	72	500	2,500
201-45125-42521	REPAIR-IRRIGATION EQUIPMENT	50,684	27,574	66,900	30,000
201-45125-42600	OFFICE SUPPLIES	1,680	1,383	1,800	1,800
201-45125-42603	MOTOR FUEL AND LUBRICANTS	34,815	29,029	36,000	36,000
201-45125-42613	SMALL TOOLS	4,564	6,258	3,000	6,000
201-45125-42615	AG. & HORT. SUPPLIES	42,318	66,266	62,000	65,000
201-45125-42617	CLEANING SERVICE	1,014	4,430	5,000	5,000
201-45125-42619	CHEM., DRUG & LAB. SUP.	23,185	33,132	50,000	50,000
201-45125-42622	GOLF SUPPLIES	3,091	9,504	10,000	10,000
201-45125-42627	SAFETY SUPPLIES	867	1,187	600	900
201-45125-42631	MERCHANDISE FOR RESALE	116,428	125,948	145,000	120,000
201-45125-42638	CONSTRUCTION MATERIALS	-	-	1,500	1,500
201-45125-42701	TRAVEL EXP. PERSONNEL	4,007	5,088	4,000	5,000
201-45125-42801	NATURAL GAS	2,585	2,367	2,700	2,700
201-45125-42802	ELECTRICITY	19,312	17,123	20,500	20,500
201-45125-42803	WATER	1,333	1,394	1,100	1,400
201-45125-42804	SEWER	2,926	5,316	1,500	5,000
201-45125-42805	PHONE-MONTHLY SERVICE	3,768	4,320	960	960
201-45125-42900	AWARDS & INDEMNITIES	-	-	-	35,000
201-45125-42918	SUBSC. & MEMBERSHIP	3,079	1,463	5,800	4,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:		479,606	478,465	614,960	589,710
ExpCategory: 43 - CAPITAL EXPENDITURES					
201-45125-43600	MACHINERY & EQUIPMENT	32,429	10,034	6,000	6,000
201-45125-43601	MOWER	-	13,750	-	-
201-45125-43617	EQUIPMENT	-	-	-	3,800
201-45125-43653	AERATOR	3,855	-	-	-
201-45125-43818	RANGE BALL PICKER	15,662	-	-	-
201-45125-43900	IMPROV OTHER THAN BUILDINGS	21,381	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		73,327	23,784	6,000	9,800
ExpCategory: 45 - OTHER EXPENDITURES					
201-45125-45300	REFUNDS & REIMBURSEMENTS	4,179	324	13,500	-
ExpCategory: 45 - OTHER EXPENDITURES Total:		4,179	324	13,500	-
Department: 5125 - GOLF COURSE Total:		1,051,175	1,104,682	1,317,960	1,269,110

Significant Budget and Personnel Changes

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

FAMILY AQUATIC CENTER (451.26)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
P&R Maintenance Supervisor	-	.13	.13	-	-
Part-time employee (FTE)	8.86	9.00	6.48	7.09	6.50
Total	8.86	9.13	6.61	7.09	6.50

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 5126 - FAMILY AQUATIC CENTER				
ExpCategory: 41 - PERSONNEL SERVICES				
201-45126-41100 SUPERVISION SALARY	8,107	8,729	-	-
201-45126-41102 TEMPORARY SALARIES	214,582	222,322	213,500	218,450
201-45126-41109 OVERTIME PAY	10,548	4,794	5,800	5,000
201-45126-41200 OASI-EMPLOYER CONTR.	17,792	17,966	16,500	17,100
201-45126-41300 RETIREMENT AND PENSIONS	486	524	-	-
201-45126-41400 WORKMEN'S COMP INSURANCE	2,799	2,248	4,000	4,200
201-45126-41500 GROUP HEALTH INSURANCE	1,947	2,462	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:	256,261	259,045	239,800	244,750
ExpCategory: 42 - CURRENT EXPENDITURES				
201-45126-42104 INSURANCE PREMIUMS	14,037	13,932	15,800	17,840
201-45126-42501 EQUIP. MAINTENANCE	1,525	5,382	6,000	6,000
201-45126-42502 BLDG. MAINTENANCE	4,533	5,602	26,500	6,500
201-45126-42504 MAINTENANCE OF OTHER	1,061	1,282	6,800	2,000
201-45126-42600 OFFICE SUPPLIES	2,783	898	1,250	1,250
201-45126-42607 EDUCATION & REC. SUPPLIES	7,670	-	-	-
201-45126-42619 CHEM., DRUG & LAB. SUP.	18,864	28,161	29,000	29,000
201-45126-42627 SAFETY SUPPLIES	-	3,678	8,000	8,000
201-45126-42631 MERCHANDISE FOR RESALE	37,503	44,914	48,400	35,000
201-45126-42801 NATURAL GAS	26,848	27,490	26,300	27,000
201-45126-42802 ELECTRICITY	17,409	17,867	18,500	18,500
201-45126-42803 WATER	29,354	28,599	44,500	29,000
201-45126-42804 SEWER	561	599	600	600
201-45126-42805 PHONE-MONTHLY SERVICE	1,361	1,323	60	1,400
ExpCategory: 42 - CURRENT EXPENDITURES Total:	163,509	179,728	231,710	182,090
ExpCategory: 43 - CAPITAL EXPENDITURES				
201-45126-43500 FURNITURE, FIXTURES & FURNISHI	200	-	-	-
201-45126-43600 MACHINERY & EQUIPMENT	36,340	-	2,500	2,500
201-45126-43607 ELECTRONIC & COMM EQUIPMENT	23,769	-	-	-
201-45126-43900 IMPROVEMENTS OTHER THAN BLDGS.	21,000	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	81,309	-	2,500	2,500
ExpCategory: 45 - OTHER EXPENDITURES				
201-45126-45300 REFUNDS & REIMBURSEMENTS	-	100	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:	-	100	-	-
Department: 5126 - FAMILY AQUATIC CENTER Total:	501,078	438,873	474,010	429,340

Significant Budget and Personnel Changes

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

ZOO (451.34)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Zoo Manager	1	1	1	1	1
Zoo Curator	1	1	1	-	-
Visitor's Service/Office Manager	1	-	-	1	1
Zoo Coordinator	-	1	1	1	1
Facilities Maintenance Technician II	1	1	1	1	1
Zookeeper I	7	7	7	7	7
Zoo Educator	1	1	1	1	1
Part-time employee (FTE)	9.44	8.60	7.82	7.63	7.22
Total	21.44	20.60	19.82	19.63	19.22

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 5134 - ZOO					
ExpCategory: 41 - PERSONNEL SERVICES					
201-45134-41100	SUPERVISION SALARY	259,329	218,296	230,000	304,000
201-45134-41101	CLERICAL & OPER. SALARY	499,191	493,899	536,500	487,800
201-45134-41102	TEMPORARY SALARIES	162,053	198,952	200,000	218,000
201-45134-41109	OVERTIME PAY	11,474	11,974	14,000	14,000
201-45134-41200	OASI-EMPLOYER CONTR.	65,535	67,126	75,000	77,000
201-45134-41300	RETIREMENT AND PENSIONS	46,399	43,081	51,500	55,500
201-45134-41400	WORKMEN'S COMP INSURANCE	12,625	13,305	18,000	15,000
201-45134-41500	GROUP HEALTH INSURANCE	119,336	100,100	126,000	119,000
201-45134-41501	RETIREE HEALTH INSURANCE	-	995	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		1,175,941	1,147,728	1,251,000	1,290,300
ExpCategory: 42 - CURRENT EXPENDITURES					
201-45134-42104	INSURANCE PREMIUMS	22,454	23,950	25,500	30,450
201-45134-42205	MEDICAL SERVICES	-	840	500	500
201-45134-42217	ADVERTISING	-	3,544	6,500	7,000
201-45134-42300	PUBLICATION & REC. FEES	2,797	-	-	-
201-45134-42501	EQUIP. MAINTENANCE	28,630	23,152	28,000	28,000
201-45134-42502	BLDG. MAINTENANCE	9,978	9,622	16,000	12,000
201-45134-42504	MAINTENANCE OF OTHER	13,653	1,175	8,000	5,000
201-45134-42506	REPAIRS TO VEHICLES	852	2,222	3,000	3,000
201-45134-42600	OFFICE SUPPLIES	722	8,480	4,000	4,000
201-45134-42601	CLEANING SUPPLIES	5,097	6,634	6,500	6,500
201-45134-42603	MOTOR FUEL AND LUBRICANTS	4,416	2,892	4,500	3,500
201-45134-42607	EDUCATION & REC. SUPPLIES	1,953	3,843	2,500	3,500
201-45134-42610	CLOTHING & MATERIAL	647	1,094	900	1,200
201-45134-42613	SMALL TOOLS	85	329	400	400
201-45134-42614	LIVESTOCK AND POULTRY	105,384	107,445	110,000	105,000
201-45134-42615	AG. & HORT. SUPPLIES	5,747	6,467	7,500	7,500
201-45134-42619	CHEM., DRUG & LAB. SUP.	27,612	35,943	20,000	30,000
201-45134-42627	SAFETY SUPPLIES	452	687	750	750
201-45134-42631	MERCHANDISE AVAIL FOR RESALE	45,197	31,095	55,000	50,000
201-45134-42700	TRANSPORTATION	888	1,728	3,500	2,500
201-45134-42701	TRAVEL EXP. PERSONNEL	1,978	3,367	2,500	5,000
201-45134-42801	NATURAL GAS	9,979	8,300	16,500	9,000
201-45134-42802	ELECTRICITY	39,094	42,118	61,000	43,000
201-45134-42803	WATER	19,996	24,551	27,500	27,000
201-45134-42804	SEWER	879	1,511	2,500	2,500
201-45134-42805	PHONE-MONTHLY SERVICE	5,846	5,671	-	5,760
201-45134-42918	SUBSC. & MEMBERSHIP	9,321	1,219	10,500	6,500
ExpCategory: 42 - CURRENT EXPENDITURES Total:		363,657	357,879	423,550	399,560
ExpCategory: 43 - CAPITAL EXPENDITURES					
201-45134-43201	IMPROVEMENTS TO BUILDINGS	-	21,000	2,000	2,500
201-45134-43300	ZOO ANIMALS	1,658	45	7,000	2,500
201-45134-43600	EQUIPMENT	-	-	2,500	2,500
201-45134-43603	SNOW REMOVAL EQUIPMENT	-	-	1,500	-
201-45134-43607	ELECTRONIC & COMM. EQUIPMENT	-	-	1,200	1,200
201-45134-43684	VEHICLES	31,555	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		33,214	21,045	14,200	8,700
ExpCategory: 45 - OTHER EXPENDITURES					
201-45134-45300	REFUNDS & REIMBURSEMENTS	267	-	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:		267	-	-	-
Department: 5134 - ZOO Total:		1,573,079	1,526,652	1,688,750	1,698,560

Significant Budget and Personnel Changes

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

ICE ARENA (451.35)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Ice Arena Manager	-	1	1	1	1
Facilities Maintenance Technician II	-	-	1	1	1
Park Maintenance Supervisor	.50	.50	.50	.50	-
Part-time employee (FTE)	.24	.35	2.47	3.58	4.04
Total	.74	1.85	4.97	6.08	6.04

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

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 5135 - ICE ARENA					
ExpCategory: 41 - PERSONNEL SERVICES					
201-45135-41100	SUPERVISION SALARY	124,182	96,740	127,000	99,500
201-45135-41101	CLERICAL & OPERATOR SALARIES	-	48,015	52,000	53,700
201-45135-41102	TEMPORARY SALARIES	3,126	79,851	115,000	120,000
201-45135-41109	OVERTIME PAY	-	2,429	5,000	3,700
201-45135-41200	OASI-EMPLOYER CONTR.	9,331	16,185	19,200	21,000
201-45135-41300	RETIREMENT AND PENSIONS	7,346	8,211	14,000	12,700
201-45135-41400	WORKMEN'S COMP INSURANCE	743	2,233	2,000	1,700
201-45135-41500	GROUP HEALTH INSURANCE	17,682	20,712	36,500	17,300
ExpCategory: 41 - PERSONNEL SERVICES Total:		162,409	274,374	370,700	329,600
ExpCategory: 42 - CURRENT EXPENDITURES					
201-45135-42104	INSURANCE PREMIUMS	6,244	88,608	72,000	77,300
201-45135-42203	CONSULTANT SERVICES	6,687	21,687	14,000	8,000
201-45135-42217	ADVERTISING	-	1,685	5,000	1,000
201-45135-42219	BANKING SERVICES	-	-	3,500	-
201-45135-42501	EQUIP. MAINTENANCE	18,785	6,811	7,500	9,000
201-45135-42502	BLDG. MAINTENANCE	3,945	12,918	35,000	20,000
201-45135-42504	MAINTENANCE OF OTHER	380	11,225	7,500	7,500
201-45135-42511	COMPUTER RENEWAL/MAINTENANCE	-	-	-	-
201-45135-42551	COPIER MAINTENANCE	-	770	-	-
201-45135-42600	OFFICE SUPPLIES	369	1,008	1,000	1,500
201-45135-42601	CLEANING SUPPLIES	621	5,143	9,000	7,500
201-45135-42603	MOTOR FUELS & LUBRICANTS	(84)	(76)	1,750	1,250
201-45135-42610	CLOTHING & MATERIAL	-	322	700	700
201-45135-42617	CLEANING SERVICE	-	-	16,000	23,000
201-45135-42631	MERCHANDISE FOR RESALE	-	69,050	170,000	165,000
201-45135-42701	TRAVEL EXP. PERSONNEL	1,176	1,822	500	500
201-45135-42702	SUBSC. & MEMBERSHIP	-	-	6,000	-
201-45135-42801	NATURAL GAS	5,334	41,692	55,000	65,000
201-45135-42802	ELECTRICITY	14,128	121,827	120,000	140,000
201-45135-42803	WATER	1,356	11,610	15,000	15,000
201-45135-42804	SEWER	1,115	5,609	8,800	9,000
201-45135-42805	PHONE-MONTHLY SERVICE	917	5,438	1,200	1,200
201-45135-42808	PROPANE	-	-	750	-
201-45135-42918	SUBSC. & MEMBERSHIP	1,412	5,416	-	16,500
ExpCategory: 42 - CURRENT EXPENDITURES Total:		62,385	412,563	550,200	568,950
ExpCategory: 45 - OTHER EXPENDITURES					
201-45135-45300	REFUNDS & REIMBURSEMENTS	-	45,476	146,000	100,000
ExpCategory: 45 - OTHER EXPENDITURES Total:		-	45,476	146,000	100,000
Department: 5135 - ICE ARENA Total:		224,794	732,414	1,066,900	998,550

Significant Budget and Personnel Changes

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

PARKS SYSTEM (451.42)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent of Parks & Forestry	.50	.50	.50	.50	.50
Park Maintenance Supervisor	.50	.50	.50	2.50	3
Park Maintenance Worker II	5	5	5	5	5
Part-time employee (FTE)	4.85	3.70	4.56	5.13	5.60
Total	10.35	9.20	10.56	13.13	14.10

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

Significant Budget and Personnel Changes

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

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 5142 - PARKS SYSTEM					
ExpCategory: 41 - PERSONNEL SERVICES					
201-45142-41100	SUPERVISION SALARY	105,753	152,807	229,700	275,000
201-45142-41101	CLERICAL & OPER. SALARY	222,949	261,926	281,000	285,500
201-45142-41102	TEMPORARY SALARIES	120,732	185,743	162,500	186,600
201-45142-41109	OVERTIME PAY	11,835	8,850	6,500	6,500
201-45142-41200	OASI-EMPLOYER CONTR.	34,571	45,775	47,500	55,500
201-45142-41300	RETIREMENT AND PENSIONS	20,373	26,662	30,500	34,000
201-45142-41400	WORKMEN'S COMP INSURANCE	6,082	10,370	11,800	14,000
201-45142-41500	GROUP HEALTH INSURANCE	59,846	70,853	94,800	105,900
201-45142-41502	GROUP HEALTH INSURANCE PREMIUM	-	500	-	-
201-45142-41600	UNEMPLOYMENT BENEFITS	64	1,253	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		582,205	764,740	864,300	963,000
ExpCategory: 42 - CURRENT EXPENDITURES					
201-45142-42104	INSURANCE PREMIUMS	26,956	28,717	32,100	30,450
201-45142-42203	CONSULTANT SERVICES	10,941	-	-	-
201-45142-42216	OUTSIDE CONTRACT LABOR	-	11,920	20,000	20,000
201-45142-42219	BANKING SERVICES	5,666	8,208	6,500	8,500
201-45142-42400	RENT-MACHINERY & EQUIP.	1,664	500	2,500	2,000
201-45142-42402	HYDRANT RENTAL	1,800	1,500	1,700	1,700
201-45142-42404	OTHER RENTALS	15,509	-	-	-
201-45142-42501	EQUIP. MAINTENANCE	37,778	40,339	41,600	40,000
201-45142-42502	BLDG. MAINTENANCE	6,220	4,681	7,000	7,000
201-45142-42504	MAINTENANCE OF OTHER	19,534	24,446	22,500	25,000
201-45142-42505	TRAIL/SIDEWALK MAINTENANCE	2,202	16,863	13,000	13,000
201-45142-42506	REPAIRS TO VEHICLES	8,792	16,190	9,500	12,000
201-45142-42507	REPAIRS TO SHOP	-	934	1,300	1,300
201-45142-42508	REPAIR/MAINT. TO PARK SHELTERS	5,118	2,510	2,300	3,000
201-45142-42510	REPAIR/MAINT. - COMFORT STATIONS	1,861	1,118	1,500	2,300
201-45142-42511	COMPUTER RENEWAL/MAINTENANCE	4,131	2,412	3,200	3,200
201-45142-42517	REPAIR/MAINT. - BALLFIELDS	4,777	6,712	14,500	10,000
201-45142-42518	REPAIR/MAINT. - COURTS	3,261	2,008	3,000	3,000
201-45142-42521	REPAIR-IRRIGATION EQUIPMENT	7,090	2,786	9,750	9,750
201-45142-42522	REPAIR/MAINT. - DERBY DOWNS	90	74	1,000	1,000
201-45142-42526	REPAIR/MAINT. - PLAYGROUND	5,011	3,846	4,300	8,000
201-45142-42527	REPAIR/MAINT. - CITY PARK	-	-	5,000	-
201-45142-42530	MAINTENANCE - SHOOTING RANGE	3,350	7,716	6,000	6,000
201-45142-42600	OFFICE SUPPLIES	1,484	499	1,300	1,300
201-45142-42601	CLEANING SUPPLIES	556	171	600	600
201-45142-42603	MOTOR FUEL AND LUBRICANTS	41,214	44,774	40,500	42,000
201-45142-42610	CLOTHING & MATERIAL	-	2,537	2,800	2,800
201-45142-42613	SMALL TOOLS	4,384	2,754	3,100	3,100
201-45142-42615	AG. & HORT. SUPPLIES	43,205	42,842	40,800	45,000
201-45142-42617	CLEANING SERVICE	1,555	17,841	13,500	15,000
201-45142-42619	CHEM., DRUG & LAB. SUP.	1,307	4,845	3,500	3,500
201-45142-42627	SAFETY SUPPLIES	10,586	9,189	11,900	11,900
201-45142-42628	ELECTRICAL SUPPLIES	-	2,288	2,300	2,300
201-45142-42638	CONSTRUCTION MATERIALS	2,764	1,839	4,250	4,250
201-45142-42701	TRAVEL EXP. PERSONNEL	11	1,748	1,000	1,000
201-45142-42801	NATURAL GAS	1,406	1,119	2,300	2,300
201-45142-42802	ELECTRICITY	35,211	33,576	42,500	40,000
201-45142-42803	WATER	88,904	71,170	80,000	80,000
201-45142-42804	SEWER	4,738	5,422	8,200	8,200
201-45142-42805	PHONE-MONTHLY SERVICE	4,153	5,300	3,360	3,360
201-45142-42807	UTILITIES - DERBY DOWNS	5,341	1,089	5,500	-
201-45142-42918	SUBSC. & MEMBERSHIP	1,016	763	1,000	1,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:		419,586	433,244	476,660	474,810
ExpCategory: 43 - CAPITAL EXPENDITURES					
201-45142-43500	FURNITURE, FIXTURES & FURNISHI	2,125	-	4,800	-
201-45142-43501	PICNIC TABLES	24,469	-	15,000	-
201-45142-43600	MACHINERY & EQUIPMENT	-	-	5,000	36,500
201-45142-43601	MOWER	4,550	-	-	-
201-45142-43603	SNOW REMOVAL EQUIPMENT	12,000	-	-	-
201-45142-43636	SPRAYER/EQUIPMENT	-	-	7,750	-
201-45142-43804	PICKUP	47,781	-	-	-
201-45142-43900	IMPROV. OTHER THAN BUILDINGS	-	15,160	15,000	10,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		90,925	15,160	47,550	46,500
ExpCategory: 45 - OTHER EXPENDITURES					
201-45142-45300	REFUNDS & REIMBURSEMENTS	100	100	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:		100	100	-	-
Department: 5142 - PARKS SYSTEM Total:		1,092,816	1,213,244	1,388,510	1,484,310

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

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

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 203 - BBB SALES TAX				
Department: 9010 - EVENT CENTER				
Expense				
ExpCategory: 42 - CURRENT EXPENDITURES				
203-49010-42501 EQUIP. MAINTENANCE	104,800	24,822	100,000	100,000
203-49010-42801 GAS	30,853	23,629	32,000	-
203-49010-42802 ELECTRICTY	56,403	49,560	62,000	-
203-49010-42803 WATER	5,326	4,962	7,000	-
203-49010-42804 SEWER	4,061	3,645	6,500	-
203-49010-42805 PHONE-MONTHLY SERVICE	1,884	1,905	22,000	2,400
ExpCategory: 42 - CURRENT EXPENDITURES Total:	203,328	108,523	229,500	102,400
ExpCategory: 45 - OTHER EXPENDITURES				
203-49011-45608 CVB, INC.	350,000	350,000	350,000	350,000
203-49011-45631 4TH OF JULY	40,700	40,518	40,000	40,000
203-49011-45644 CHAMBER OF COMMERCE	90,000	90,000	90,000	90,000
203-49011-45651 FLOWER PROJECT	6,379	5,964	7,000	7,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	487,079	486,482	487,000	487,000
ExpCategory: 49 - OTHER FINANCING USES				
203-49013-49311 TRANS OUT-PARK & REC.	500,000	600,000	600,000	700,000
ExpCategory: 49 - OTHER FINANCING USES Total:	500,000	600,000	600,000	700,000
Expense Total:	500,000	600,000	600,000	700,000
ExpCategory: 43 - CAPITAL EXPENDITURES				
203-49111-43435 CITY PROMOTION	730	4,177	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	730	4,177	-	-
Expense Total:	730	4,177	-	-
Fund: 203 - BBB SALES TAX Total:	1,191,137	1,199,182	1,316,500	1,289,400

Significant Budget and Personnel Changes

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

PRAIRIE LAKES WELLNESS CENTER (451.22)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Wellness Center Director	-	1	1	1	1
Park & Recreation Supervisor	.75	-	-	-	-
Facilities Operations Supervisor	.75	-	-	-	-
Recreation Programs Coordinator	2	2	2	2	2
Office Specialist II	-	2	2	2	2
Office Manager	1	-	-	-	-
Receptionist	1	-	-	-	-
Facilities Maintenance Tech I	1	1	1	-	-
Custodian	1	1	1	-	-
Part-time employee (FTE)	16.45	17.30	17.30	14.59	17.43
Total	23.95	24.30	24.30	19.59	22.43

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Fund: 204 - PRAIRIE LAKES WELLNESS CENTER FUND					
Department: 5122 - PRAIRIE LAKES WELLNESS CENTER					
Expense					
ExpCategory: 41 - PERSONNEL SERVICES					
204-45122-41100	SUPERVISION SALARY	232,095	248,718	267,000	269,500
204-45122-41101	CLERICAL & OPER. SALARY	168,960	179,621	101,500	105,000
204-45122-41102	TEMPORARY SALARIES	463,791	492,497	516,000	544,700
204-45122-41109	OVERTIME PAY	2,352	2,194	-	-
204-45122-41200	OASI-EMPLOYER CONTR.	65,463	70,526	63,900	69,000
204-45122-41300	RETIREMENT AND PENSIONS	28,307	29,328	21,800	24,000
204-45122-41400	WORKMEN'S COMP INSURANCE	8,771	8,567	10,000	8,000
204-45122-41500	GROUP HEALTH INSURANCE	81,692	79,061	73,500	65,000
ExpCategory: 41 - PERSONNEL SERVICES Total:		1,051,430	1,110,513	1,053,700	1,085,200
ExpCategory: 42 - CURRENT EXPENDITURES					
204-45122-42104	INSURANCE PREMIUMS	58,384	63,225	67,700	73,100
204-45122-42203	CONSULTANT SERVICES	1,033	523	2,000	2,000
204-45122-42217	ADVERTISING	-	15,290	16,000	16,770
204-45122-42219	BANKING AND CREDIT CARD FEES	13,872	26,084	64,250	-
204-45122-42300	PUBLICATION & REC. FEES	16,342	-	-	-
204-45122-42501	EQUIP. MAINTENANCE	31,299	33,444	35,000	34,200
204-45122-42502	BLDG. MAINTENANCE	54,112	56,913	113,000	65,500
204-45122-42511	COMPUTER RENEWAL/MAINTENANCE	17,063	18,769	18,000	18,000
204-45122-42600	OFFICE SUPPLIES	6,587	6,997	6,100	5,140
204-45122-42601	CLEANING SUPPLIES	36,385	30,083	36,000	37,000
204-45122-42607	EDUCATION & REC. SUPPLIES	51,827	50,708	51,000	50,880
204-45122-42618	POSTAGE	1,700	1,450	2,100	2,100
204-45122-42619	CHEM., DRUG & LAB. SUP.	38,304	43,229	38,000	39,300
204-45122-42620	OTHER SUPPLIES	3,094	249	1,500	1,500
204-45122-42631	MERCHANDISE AVAIL FOR RESALE	1,941	-	1,200	1,100
204-45122-42701	TRAVEL EXP. PERSONNEL	1,826	616	1,000	2,500
204-45122-42801	GAS	52,930	43,739	52,000	51,200
204-45122-42802	ELECTRIC	145,809	137,657	165,000	154,000
204-45122-42803	WATER	11,142	10,771	13,000	12,550
204-45122-42804	SEWER	7,573	7,856	9,000	8,750
204-45122-42805	PHONE - MONTHLY SERVICE	11,353	10,785	12,000	2,850
204-45122-42918	SUBSC. & MEMBERSHIP	10,987	12,417	12,000	11,250
ExpCategory: 42 - CURRENT EXPENDITURES Total:		573,563	570,802	715,850	589,690
ExpCategory: 43 - CAPITAL EXPENDITURES					
204-45122-43201	IMPROVEMENTS TO BUILDINGS	127,920	150,259	41,000	20,000
204-45122-43500	FURNITURE, FIXTURES & FURNISHI	-	10,375	-	-
204-45122-43600	MACHINERY & EQUIPMENT	56,389	5,645	13,300	6,960
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		184,309	166,279	54,300	26,960
ExpCategory: 44 - DEBT SERVICES					
204-45122-44100	PRINCIPAL	-	34,046	-	29,080
204-45122-44101	INTEREST EXPENSE	-	-	-	4,970
ExpCategory: 44 - DEBT SERVICES Total:		-	34,046	-	34,050
ExpCategory: 45 - OTHER EXPENDITURES					
204-45122-45300	REFUNDS & REIMBURSEMENTS	999	2,245	1,800	-
ExpCategory: 45 - OTHER EXPENDITURES Total:		999	2,245	1,800	-
Expense Total:		1,810,301	1,883,885	1,825,650	1,735,900
Department: 5122 - PRAIRIE LAKES WELLNESS CENTER Total:		1,810,301	1,883,885	1,825,650	1,735,900

Significant Budget and Personnel Changes

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

CAPITAL IMPROVEMENT FUND (212)

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

Summary of Personnel

No personnel are allocated to this department

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 212 - CAPITAL IMPROVEMENT FUND				
Department: 2084 - PUBLIC SAFETY IMPROVEMENT				
Expense				
ExpCategory: 43 - CAPITAL EXPENDITURES				
212-42084-43213				
TRAINING CENTER - FIRE	-	63,609	16,350	80,000
212-42084-43600				
MACHINERY & EQUIPMENT	-	-	-	72,500
212-42084-43900				
IMPROVEMENTS OTHER THAN BLDGS.	-	-	-	85,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	-	63,609	16,350	237,500
Department: 2085 - PUBLIC SAFETY EQUIPMENT/VEHICLES				
Expense				
ExpCategory: 43 - CAPITAL EXPENDITURES				
212-42085-43800				
VEHICLES	-	270,493	517,000	237,000
212-42085-43805				
AMBULANCE	114,370	214,442	345,500	-
212-42085-43813				
FIRE TRUCK	-	842,308	152,690	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	114,370	1,327,242	1,015,190	237,000
Department: 3015 - PUBLIC WORKS EQUIPMENT/VEHICLES				
Expense				
ExpCategory: 43 - CAPITAL EXPENDITURES				
212-43015-43600				
MACHINERY & EQUIPMENT	-	83,502	323,000	264,000
212-43015-43800				
VEHICLES	87,997	61,417	80,580	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	87,997	144,919	403,580	264,000
Department: 3180 - STREET SYSTEM IMPROVEMENT				
Expense				
ExpCategory: 42 - CURRENT EXPENDITURES				
212-43180-42509				
SEAL COATING/CRACK SEALING	401,962	450,000	500,000	-
ExpCategory: 42 - CURRENT EXPENDITURES Total:	401,962	450,000	500,000	-
ExpCategory: 43 - CAPITAL EXPENDITURES				
212-43180-43100				
LAND	136,736	1,119	519,200	-
212-43180-43662				
ANNUAL BRIDGE INSPECTIONS	1,506	1,237	11,000	10,000
212-43180-43700				
STREET IMPROVEMENTS	2,082,457	3,328,186	2,000,000	874,000
212-43180-43912				
UPTOWN REDEVELOPMENT PROJECT	165,707	124,918	40,000	-
212-43180-43919				
NEIGHBORHOOD STREET IMPROVEMEN	1,473,333	1,827,537	797,000	3,113,000
212-43180-43922				
BRIDGE RECONSTRUCTION PROJECTS	-	10,167	353,830	-
212-43180-43938				
PAVEMENT REHABILITATION/PATCH	99,962	-	-	-
212-43180-43940				
3RD AVE NW STREET PROJECT	201,061	2,354	-	-
212-43180-43946				
PARKING LOT REHABILITATION	-	50,666	-	-
212-43180-43964				
SIDEWALK, CURB & GUTTER	35,637	235,198	250,000	25,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	4,196,400	5,581,382	3,971,030	4,022,000

CAPITAL IMPROVEMENT FUND (212)

Budget Summary (continued)

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 3280 - STORM SEWER/FLOOD PROJECT					
Expense					
ExpCategory: 43 - CAPITAL EXPENDITURES					
212-43280-43100	LAND	141	-	-	-
212-43280-43902	MISC DRAINAGE IMPROVEMENTS	40,168	139,981	-	250,000
212-43280-43965	SIOUX RIVER	475,000	410,000	165,000	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		515,309	549,981	165,000	250,000
Department: 5110 - PARK & REC. EQUIPMENT/VEHICLES					
Expense					
ExpCategory: 43 - CAPITAL EXPENDITURES					
212-45110-43600	MACHINERY & EQUIPMENT	-	449,962	342,000	310,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		-	449,962	342,000	310,000
Department: 5182 - RECREATIONAL FACILITY IMPROVEMENTS					
Expense					
ExpCategory: 43 - CAPITAL EXPENDITURES					
212-45182-43215	ARMORY RENOVATIONS	35,851	16,514	-	-
212-45182-43301	TREES	27,829	6,000	-	50,000
212-45182-43600	MACHINERY & EQUIPMENT	-	19,647	-	-
212-45182-43705	WALKWAY/ROADWAY	-	-	50,000	-
212-45182-43800	VEHICLES	-	59,612	-	-
212-45182-43900	OTHER IMPROVEMENTS	2,500	-	-	-
212-45182-43924	KOCH COMPLEX IMPROVEMENTS	33,525	66,831	-	50,000
212-45182-43930	CEMETERY IMPROVEMENTS	-	141,874	150,000	145,000
212-45182-43947	CAMPGROUND IMPROVEMENTS	104,284	43,472	150,000	30,000
212-45182-43948	PARK & PLAYGROUND IMPROVEMENTS	393,568	172,964	1,448,000	435,000
212-45182-43950	FENCING	-	120,000	-	25,000
212-45182-43951	TENNIS/PICKLEBALL COURT IMPROV	4,000	620,762	-	-
212-45182-43962	BIKE TRAIL IMPROVEMENTS	448,412	869,244	1,025,000	350,000
212-45182-43976	BASKETBALL COURTS	84,810	-	-	37,500
212-45182-43981	PARKS MASTER PLAN	163,824	216,721	265,000	-
212-45182-43990	GOLF COURSE CLUBHOUSE IMPROV	14,500	15,108	15,000	-
212-45182-43991	GOLF COURSE PROJECTS	8,410	291,874	25,000	80,000
212-45182-43992	AQUATIC CENTER IMPROVEMENTS	-	197,868	162,000	65,000
212-45182-43993	ZOO IMPROVEMENTS	53,000	27,965	462,030	400,000
212-45182-43994	ICE ARENA IMPROVEMENTS	-	-	73,000	28,500
212-45182-43995	SOCCER COMPLEX IMPROVEMENTS	41,871	-	-	-
212-45182-43999	COMMUNITY REC CTR IMPROVEMENTS	34,220	-	260,000	55,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		1,450,604	2,886,457	4,085,030	1,751,000
Department: 6583 -Industr Park & Other Infrastructure					
Expense					
ExpCategory: 43 - CAPITAL EXPENDITURES					
212-46583-43201	IMPROVEMENTS TO BUILDING	334,785	220,632	5,000	80,000
212-46583-43901	IMPROVEMENTS - FIBER OPTICS	-	-	-	35,000
212-46583-43954	SITE IMPROVEMENT	-	-	13,100	-
212-46583-43970	GIS PROJECT	50,540	51,140	57,400	69,750
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		385,325	271,772	75,500	184,750

CAPITAL IMPROVEMENT FUND (212)

Budget Summary (continued)

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 7000 - DEBT SERVICE PAYMENTS				
Expense				
ExpCategory: 44 - DEBT SERVICES				
212-47000-44100 PRINCIPAL	3,076,424	3,437,643	3,357,500	3,486,200
212-47000-44101 INTEREST	2,284,022	2,124,553	2,099,000	1,984,100
212-47000-44103 FISCAL AGENT CHARGES	3,660	3,660	4,530	6,000
212-47000-44105 PREPAID INSURANCE	10,360	8,130	-	-
ExpCategory: 44 - DEBT SERVICES Total:	5,374,466	5,573,986	5,461,030	5,476,300
Department: 9000 - OPERATING TRANSFERS				
Expense				
ExpCategory: 49 - OTHER FINANCING USES				
212-49000-49300 TRANSFER OUT - TO AIRPORT	-	-	945,280	142,030
212-49000-49301 TRANSFER OUT-TIF #11	48,361	141,500	75,000	75,000
212-49000-49314 TRANS OUT-REC. CENTER	119,000	-	-	-
212-49000-49320 TRANSFER OUT - E-911	300,000	350,000	-	200,000
212-49000-49514 SPECIAL ITEMS	-	1,526,117	-	-
ExpCategory: 49 - OTHER FINANCING USES Total:	467,361	2,017,617	1,020,280	417,030
Fund: 212 - CAPITAL IMPROVEMENT FUND Total:	12,993,794	19,316,927	17,054,990	13,149,580

Significant Budget and Personnel Changes

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

E-911 FUND (421.51)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Communications Manager	1	1	1	1	1
Assistant Communications Manager	-	-	1	1	1
Communication Officers	12	13	13	12	12
Part-time Communication Officers (FTE)	2.60	2.60	2.60	-	-
Total	15.60	16.60	16.60	14.00	14.00

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Fund: 214 - 911 FUND					
Department: 2151 - E-911					
Expense					
ExpCategory: 41 - PERSONNEL SERVICES					
214-42151-41100	SUPERVISION SALARY	75,804	85,247	159,500	165,500
214-42151-41101	CLERICAL & OPER. SALARY	678,727	641,538	758,000	771,500
214-42151-41109	OVERTIME PAY	12,329	42,115	40,000	40,000
214-42151-41200	OASI-EMPLOYER CONTR.	52,669	56,087	70,000	72,200
214-42151-41300	RETIREMENT AND PENSIONS	44,317	46,014	59,500	60,500
214-42151-41400	WORKMEN'S COMP INSURANCE	958	1,493	1,700	1,500
214-42151-41500	GROUP HEALTH INSURANCE	146,152	126,158	159,500	139,000
ExpCategory: 41 - PERSONNEL SERVICES Total:		1,010,956	998,652	1,248,200	1,250,200
ExpCategory: 42 - CURRENT EXPENDITURES					
214-42151-42104	INSURANCE PREMIUMS	5,950	7,290	6,000	11,500
214-42151-42203	CONSULTANT SERVICES	23,888	29,250	28,000	28,000
214-42151-42501	EQUIP. MAINTENANCE	20,204	22,523	28,000	29,000
214-42151-42506	REPAIRS TO VEHICLES	-	-	-	3,000
214-42151-42511	COMPUTER RENEWAL/MAINTENANCE	81,544	82,558	95,200	108,500
214-42151-42600	OFFICE SUPPLIES	1,489	1,902	1,000	1,000
214-42151-42603	MOTOR FUEL & LUBRICANTS	-	-	-	1,500
214-42151-42607	EDUCATION & REC. SUPPLIES	198	324	1,000	1,000
214-42151-42610	CLOTHING AND MATERIALS	741	436	1,050	1,050
214-42151-42612	FOOD	149	305	1,000	1,000
214-42151-42701	TRAVEL EXP. PERSONNEL	7,277	3,163	7,000	7,000
214-42151-42805	PHONE-MONTHLY SERVICE	12,594	26,537	15,000	15,000
214-42151-42918	SUBSC. & MEMBERSHIP	541	180	600	600
ExpCategory: 42 - CURRENT EXPENDITURES Total:		154,574	174,468	183,850	208,150
ExpCategory: 43 - CAPITAL EXPENDITURES					
214-42151-43500	FURNITURE, FIXTURES & FURNISHI	-	-	9,000	-
214-42151-43602	COMPUTER EQUIPMENT/SOFTWARE	19,961	22,547	38,000	-
214-42151-43607	ELECTRONIC & COMM. EQUIPMENT	-	-	-	8,200
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		19,961	22,547	47,000	8,200
Fund: 214 - 911 FUND Total:		1,185,491	1,195,667	1,479,050	1,466,550

Significant Budget and Personnel Changes

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

LIBRARY FINES FUND (455.06)

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

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 226 - LIBRARY FINES FUND				
Department: 5506 - LIBRARY FINES FUND				
Expense				
ExpCategory: 42 - CURRENT EXPENDITURES				
226-45506-42104 INSURANCE PREMIUMS	30	60	150	60
226-45506-42217 ADVERTISING	-	-	4,000	4,000
226-45506-42219 BANKING SERVICES	-	2,786	4,000	1,750
226-45506-42551 COPIER MAINTENANCE	79	-	-	-
226-45506-42600 OFFICE SUPPLIES	6,264	2,729	2,200	-
226-45506-42674 INFORMATION & EDUCATION (PR)	993	87	500	1,000
226-45506-42813 INTERNET SERVICE PROVIDER	2,908	1,257	3,600	-
226-45506-42917 LIBRARY PROGRAMS	16,600	16,519	15,000	17,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	26,873	23,438	29,450	23,810
ExpCategory: 43 - CAPITAL EXPENDITURES				
226-45506-43500 FURNITURE, FIXTURES & FURNISHI	7,502	-	-	-
226-45506-43602 COMPUTER EQUIP/SOFTWARE	2,493	-	10,000	3,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	9,995	-	10,000	3,000
ExpCategory: 45 - OTHER EXPENDITURES				
226-45506-45300 REFUNDS & REIMBURSEMENTS	52	29	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:	52	29	-	-
Fund: 226 - LIBRARY FINES FUND Total:	36,920	23,467	39,450	26,810

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #5 FUND (491.05)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 282 - TIF 5 FUND				
Department: 9105 - TIF #5 FUND				
Expense				
ExpCategory: 44 - DEBT SERVICES				
282-49105-44101 INTEREST	219,968	224,175	512,600	475,000
ExpCategory: 44 - DEBT SERVICES Total:	219,968	224,175	512,600	475,000
ExpCategory: 45 - OTHER EXPENDITURES				
282-49105-45720 CONTRIBUTIONS	2,474	8,296	15,000	-
ExpCategory: 45 - OTHER EXPENDITURES Total:	2,474	8,296	15,000	-
Fund: 282 - TIF 5 FUND Total:	222,441	232,471	527,600	475,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #7 FUND (491.07)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 284 - TIF 7 FUND				
Department: 9107 - TIF #7 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
284-49107-45720 CONTRIBUTIONS	351,388	330,483	332,800	330,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	351,388	330,483	332,800	330,000
Fund: 284 - TIF 7 FUND Total:	351,388	330,483	332,800	330,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #8 FUND (491.08)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 285 - TIF 8 FUND				
Department: 9108 - TIF #8 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
285-49108-45720 CONTRIBUTIONS	43,273	40,698	42,200	40,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	43,273	40,698	42,200	40,000
Fund: 285 - TIF 8 FUND Total:	43,273	40,698	42,200	40,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #9 FUND (491.09)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 286 - TIF 9 FUND				
Department: 9109 - TIF #9 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
286-49109-45720 CONTRIBUTIONS	32,331	30,407	31,600	29,500
ExpCategory: 45 - OTHER EXPENDITURES Total:	<u>32,331</u>	<u>30,407</u>	<u>31,600</u>	<u>29,500</u>
Fund: 286 - TIF 9 FUND Total:	32,331	30,407	31,600	29,500

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #10 FUND (491.10)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 287 - TIF 10 FUND				
Department: 9110 - TIF #10 FUND				
Expense				
ExpCategory: 44 - DEBT SERVICES				
287-49110-44101 INTEREST	-	-	1,600	1,600
ExpCategory: 44 - DEBT SERVICES Total:	-	-	1,600	1,600
ExpCategory: 45 - OTHER EXPENDITURES				
287-49110-45720 CONTRIBUTIONS	450	1,583	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:	450	1,583	-	-
Fund: 287 - TIF 10 FUND Total:	450	1,583	1,600	1,600

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #11 FUND (491.11)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 288 - TIF 11 FUND				
Department: 9111 - TIF #11 FUND				
Expense				
ExpCategory: 44 - DEBT SERVICES				
288-49111-44100 PRINCIPAL	72,336	74,776	77,680	80,500
288-49111-44101 INTEREST	68,825	66,385	63,490	60,670
ExpCategory: 44 - DEBT SERVICES Total:	<u>141,161</u>	<u>141,161</u>	<u>141,170</u>	<u>141,170</u>
Fund: 288 - TIF 11 FUND Total:	141,161	141,161	141,170	141,170

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #12 FUND (491.12)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 289 - TIF 12 FUND				
Department: 9112 - TIF #12 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
289-49112-45720 CONTRIBUTIONS	38,140	44,232	43,350	43,350
ExpCategory: 45 - OTHER EXPENDITURES Total:	38,140	44,232	43,350	43,350
Fund: 289 - TIF 12 FUND Total:	38,140	44,232	43,350	43,350

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #13 FUND (491.13)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 290 - TIF 13 FUND				
Department: 9113 - TIF #13 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
290-49113-45720 CONTRIBUTIONS	45,653	82,516	80,750	80,500
ExpCategory: 45 - OTHER EXPENDITURES Total:	45,653	82,516	80,750	80,500
Fund: 290 - TIF 13 FUND Total:	45,653	82,516	80,750	80,500

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year

TAX INCREMENT FINANCING DISTRICT #14 FUND (491.14)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 291 - TIF 14 FUND				
Department: 9114 - TIF #14 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
291-49114-45720 CONTRIBUTIONS	92,550	242,416	377,700	279,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	92,550	242,416	377,700	279,000
Fund: 291 - TIF 14 FUND Total:	92,550	242,416	377,700	279,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #15 FUND (491.15)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 292 - TIF 15 FUND				
Department: 9115 - TIF #15 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
292-49115-45720 CONTRIBUTIONS	7,620	89,108	210,300	195,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	7,620	89,108	210,300	195,000
Fund: 292 - TIF 15 FUND Total:	7,620	89,108	210,300	195,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #16 FUND (491.16)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 293 - TIF 16 FUND				
Department: 9116 - TIF #16 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
293-49116-45720 CONTRIBUTIONS	532	-	60,000	56,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	532	-	60,000	56,000
Fund: 293 - TIF 16 FUND Total:	532	-	60,000	56,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #17 FUND (491.17)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 294 - TIF 17 FUND				
Department: 9117 - TIF #17 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
294-49117-45720 CONTRIBUTIONS	3	13	42,000	39,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	3	13	42,000	39,000
Fund: 294 - TIF 17 FUND Total:	3	13	42,000	39,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #19 FUND (491.19)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 295 - TIF 19 FUND				
Department: 9119 - TIF #19 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
295-49119-45720 CONTRIBUTIONS	-	1,260	20,800	19,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	-	1,260	20,800	19,000
Fund: 295 - TIF 19 FUND Total:	-	1,260	20,800	19,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

TAX INCREMENT FINANCING DISTRICT #20 FUND (491.20)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 296 - TIF 20 FUND				
Department: 9120 - TIF #20 FUND				
Expense				
ExpCategory: 45 - OTHER EXPENDITURES				
296-49120-45720 CONTRIBUTIONS	-	15,465	22,200	21,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	-	15,465	22,200	21,000
Fund: 296 - TIF 20 FUND Total:	-	15,465	22,200	21,000

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

CAPITAL PROJECTS FUND

PROJECTS AND EXPENDITURES



CAPITAL PROJECTS FUND – 505 (456.03)

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

Summary of Personnel

No personnel are allocated to this fund.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 505 - 2021 SALES TAX BONDS				
Department: 5603 - 2021 SALES TAX BONDS				
Expense				
ExpCategory: 43 - CAPITAL EXPENDITURES				
505-45603-43202 CITY HALL - WELLS FARGO BLDG	82	3,154,628	2,377,940	-
505-45603-43702 10TH AVE N - HWY 81 TO 3RD	7,966	-	-	-
505-45603-43733 STREET FACILITY	626,390	263,058	5,572,540	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	<u>634,438</u>	<u>3,417,686</u>	<u>7,950,480</u>	-
Fund: 505 - 2021 SALES TAX BONDS Total:	634,438	3,417,686	7,950,480	-

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.



CITY OF

WATERTOWN

SOUTH DAKOTA

ENTERPRISE FUNDS

DEPARTMENT PERSONNEL AND EXPENDITURES



PUBLIC WORKS -WASTEWATER: COLLECTION SYSTEM (432.52)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.25
Asst. Superintendent (FTE)	-	-	-	-	.25
Foreman	1	1	1	1	1
Operators	4	4	4	4	4
Total	5.10	5.10	5.10	5.10	5.50

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

Significant Budget and Personnel Changes

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

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 604 - SEWER FUND				
Department: 3252 - COLLECTION SYSTEM				
Expense				
ExpCategory: 41 - PERSONNEL SERVICES				
604-43252-41100				
SUPERVISION SALARY	101,584	135,599	141,000	147,900
604-43252-41101				
CLERICAL & OPER. SALARY	200,800	202,772	255,000	261,500
604-43252-41109				
OVERTIME PAY	6,608	5,673	8,300	8,600
604-43252-41200				
OASI-EMPLOYER CONTR.	21,329	25,808	29,000	30,900
604-43252-41300				
RETIREMENT AND PENSIONS	17,825	21,048	24,500	25,500
604-43252-41400				
WORKMEN'S COMP INSURANCE	2,728	812	3,500	5,000
604-43252-41500				
GROUP HEALTH INSURANCE	56,466	58,321	85,000	59,500
604-43252-41600				
UNEMPLOYMENT BENEFITS	878	-	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:	408,218	450,032	546,300	538,900
ExpCategory: 42 - CURRENT EXPENDITURES				
604-43252-42104				
INSURANCE PREMIUMS	21,043	26,093	24,200	29,000
604-43252-42203				
CONSULTANT SERVICES	10,562	9,474	8,800	-
604-43252-42220				
DRUG/ALCOHOL TESTING	340	236	350	350
604-43252-42231				
BILLING SERVICES	-	-	1,000	1,000
604-43252-42300				
PUBLICATION & REC. FEES	-	-	750	750
604-43252-42501				
EQUIP. MAINTENANCE	65,614	53,998	60,000	60,000
604-43252-42502				
BLDG. MAINTENANCE	4,790	4,903	6,700	6,700
604-43252-42506				
REPAIRS TO VEHICLES	5,105	2,033	6,000	6,000
604-43252-42511				
COMPUTER RENEWAL/MAINTENANCE	-	-	-	24,900
604-43252-42525				
SANITARY REHAB	8,941	9,445	30,000	30,000
604-43252-42600				
OFFICE SUPPLIES	756	496	1,000	1,000
604-43252-42603				
MOTOR FUEL AND LUBRICANTS	19,799	17,366	26,400	26,400
604-43252-42610				
CLOTHING & MATERIAL	685	332	1,000	2,000
604-43252-42611				
MANUFACTURING MATERIALS	9,482	(3,334)	12,000	12,000
604-43252-42612				
FOOD	31	-	350	500
604-43252-42613				
SMALL TOOLS	1,255	1,369	2,050	2,050
604-43252-42619				
CHEM., DRUG & LAB. SUP.	-	-	500	500
604-43252-42627				
SAFETY SUPPLIES	2,080	2,146	3,100	3,100
604-43252-42669				
FLOOD SUPPLIES AND MATERIALS	570	-	-	-
604-43252-42701				
TRAVEL EXP. PERSONNEL	3,572	3,060	2,500	2,500
604-43252-42703				
PROF. WORKSHOP/TRAINING	-	6,910	5,500	5,500
604-43252-42802				
ELECTRICITY	35,544	36,084	41,500	41,500
604-43252-42803				
WATER	2,494	2,326	2,600	2,600
604-43252-42805				
PHONE-MONTHLY SERVICE	3,590	1,664	3,500	3,500
604-43252-42918				
SUBSC. & MEMBERSHIP	10,175	860	1,200	1,200
ExpCategory: 42 - CURRENT EXPENDITURES Total:	206,428	175,461	241,000	263,050
ExpCategory: 43 - CAPITAL EXPENDITURES				
604-43252-43600				
MACHINERY & EQUIPMENT	-	24,255	47,300	61,050
604-43252-43602				
COMPUTER EQUIPMENT/SOFTWARE	-	-	-	13,000
604-43252-43619				
GENERATOR	-	-	2,600	77,000
604-43252-43696				
LIFT STATIONS	28,576	-	47,300	334,910
604-43252-43804				
PICKUP	727	5,633	-	-
604-43252-43987				
WWTF & SANITARY COLLECTION IMPROV.	-	-	9,000,000	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	29,303	29,888	9,097,200	485,960
ExpCategory: 44 - DEBT SERVICES				
604-43252-44101				
INTEREST	204,403	190,323	192,000	325,000
604-43252-44103				
FISCAL AGENT CHARGES	1,200	1,200	1,200	1,200
604-43252-44900				
COST OF BOND ISSUANCE	22,500	17,492	-	-
ExpCategory: 44 - DEBT SERVICES Total:	228,103	209,015	193,200	326,200
ExpCategory: 45 - OTHER EXPENDITURES				
604-43252-45700				
DEPRECIATION EXPENSE	1,766,446	1,953,757	-	-
604-43252-45711				
OTHER POST EMPLOYMENT BENEFITS	8,703	9,702	-	-
604-43252-45712				
PENSION CONTRIBUTION EXPENSE	16,926	31,184	-	-
604-43252-45721				
WATERTOWN DEVELOPMENT COMPANY	120,000	120,000	120,000	120,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	1,912,074	2,114,643	120,000	120,000
ExpCategory: 49 - OTHER FINANCING USES				
604-43252-49318				
TRANS OUT-GENERAL FUND	567,350	930,000	967,200	996,200
ExpCategory: 49 - OTHER FINANCING USES Total:	567,350	930,000	967,200	996,200
Department: 3252 - COLLECTION SYSTEM Total:	3,351,476	3,909,040	11,164,900	2,730,310

PUBLIC WORKS - WASTEWATER: COLLECTION SYSTEM IMPROVEMENTS (432.53)

Summary of Personnel

No personnel are allocated to this department.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 3253 - SANITARY SEWER PROJECTS				
Expense				
ExpCategory: 43 - CAPITAL EXPENDITURES				
604-43253-43914 SEWER IMPROVEMENT CONSTRUCTION	-	69,698	330,000	330,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	-	69,698	330,000	330,000
Department: 3253 - SANITARY SEWER PROJECTS Total:	-	69,698	330,000	330,000

Significant Budget and Personnel Changes

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

PUBLIC WORKS - WASTEWATER: TREATMENT FACILITY (432.56)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent (FTE)	.20	.20	.25	.25	.25
Asst. Superintendent (FTE)	.10	.20	.25	.25	.25
Lead Operator	1	1	1	1	1
Operators	4	4	4	4	5
Total	5.30	5.40	5.50	5.50	6.50

Public Works – Wastewater: Treatment Facility

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 3256 - WW TREATMENT PLANT					
Expense					
ExpCategory: 41 - PERSONNEL SERVICES					
604-43256-41100	SUPERVISION SALARY	111,798	127,700	135,000	142,000
604-43256-41101	CLERICAL & OPER. SALARY	228,855	226,413	264,100	333,500
604-43256-41109	OVERTIME PAY	3,606	4,267	8,800	9,200
604-43256-41200	OASI-EMPLOYER CONTR.	23,736	25,444	30,000	35,700
604-43256-41300	RETIREMENT AND PENSIONS	19,238	20,552	24,500	29,200
604-43256-41400	WORKMEN'S COMP INSURANCE	2,946	7,266	3,500	3,500
604-43256-41500	GROUP HEALTH INSURANCE	43,879	46,667	67,500	79,800
ExpCategory: 41 - PERSONNEL SERVICES Total:		434,058	458,308	533,400	632,900
ExpCategory: 42 - CURRENT EXPENDITURES					
604-43256-42104	INSURANCE PREMIUMS	71,164	79,067	78,000	94,800
604-43256-42203	CONSULTANT SERVICES	1,556	1,930	2,050	2,050
604-43256-42220	DRUG & ALCOHOL TESTING	-	59	500	500
604-43256-42300	PUBLICATION & REC. FEES	-	-	500	500
604-43256-42407	SLUDGE APPLICATION	-	-	2,500	2,500
604-43256-42501	EQUIP. MAINTENANCE	147,685	42,775	139,700	139,700
604-43256-42502	BLDG. MAINTENANCE	17,224	23,845	17,500	17,500
604-43256-42506	REPAIRS TO VEHICLES	2,762	2,511	3,600	3,600
604-43256-42511	COMPUTER RENEWAL/MAINTENANCE	-	-	-	5,000
604-43256-42523	PIPING & I/P CELL MAINTENANCE	-	-	1,000	1,000
604-43256-42551	COPIER MAINTENANCE	-	657	600	600
604-43256-42600	OFFICE SUPPLIES	3,399	2,779	2,500	2,500
604-43256-42603	MOTOR FUEL AND LUBRICANTS	14,559	2,234	16,000	16,000
604-43256-42607	EDUCATION & REC. SUPPLIES	-	317	350	500
604-43256-42610	CLOTHING & MATERIAL	589	330	1,000	2,000
604-43256-42611	MANUFACTURING MATERIALS	(4,382)	10,524	-	-
604-43256-42612	FOOD	164	164	1,250	1,500
604-43256-42613	SMALL TOOLS	687	591	1,250	1,250
604-43256-42618	POSTAGE	424	400	650	650
604-43256-42619	CHEM., DRUG & LAB. SUP.	32,789	29,894	26,700	27,500
604-43256-42626	POLYMER	52,815	48,361	56,000	56,000
604-43256-42627	SAFETY SUPPLIES	4,340	6,446	6,000	6,500
604-43256-42701	TRAVEL EXP. PERSONNEL	2,317	2,585	2,500	2,500
604-43256-42703	PROF. WORKSHOP/TRAINING	-	2,572	7,000	7,000
604-43256-42801	NATURAL GAS	75,546	62,716	90,000	90,000
604-43256-42802	ELECTRICITY	160,631	168,561	177,000	177,000
604-43256-42803	WATER	28,190	31,650	27,900	30,000
604-43256-42805	PHONE-MONTHLY SERVICE	9,291	6,489	5,500	5,500
604-43256-42810	CITY INTERNET	-	2,995	1,200	1,200
604-43256-42916	SURFACE WATER DISCHARGE PERMIT	25,000	25,000	25,000	25,000
604-43256-42918	SUBSC. & MEMBERSHIP	1,323	550	1,200	1,200
ExpCategory: 42 - CURRENT EXPENDITURES Total:		648,074	556,000	694,950	721,550
ExpCategory: 43 - CAPITAL EXPENDITURES					
604-43256-43600	MACHINERY & EQUIPMENT	-	35,077	74,000	160,000
604-43256-43612	METERS	-	-	2,250	41,150
604-43256-43613	SAMPLERS	(5,664)	-	-	-
604-43256-43804	PICKUP W/PLOW	27	340	-	-
604-43256-43900	IMPROV. OTHER THAN BUILDINGS	-	-	-	45,000
604-43256-43987	WWTP & COLLECTIONS IMPROV	167	506	42,709,220	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		(5,470)	35,924	42,785,470	246,150
Department: 3256 - WW TREATMENT PLANT Total:		1,076,661	1,050,232	44,013,820	1,600,600

Significant Budget and Personnel Changes

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

Public Works – Wastewater: Industrial Pretreatment

PUBLIC WORKS - WASTEWATER: INDUSTRIAL PRETREATMENT (432.57)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent (FTE)	.10	.10	.25	.25	.25
Asst. Wastewater Superintendent (FTE)	.60	.10	.25	.25	.25
Pretreatment Asst.	1	1	1	1	1
Total	1.70	1.20	1.50	1.50	1.50

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 3257 - INDUSTRIAL PRETREATMENT					
Expense					
ExpCategory: 41 - PERSONNEL SERVICES					
604-43257-41100	SUPERVISION SALARY	20,009	54,436	51,500	55,300
604-43257-41101	CLERICAL & OPER. SALARY	50,898	55,075	58,000	60,100
604-43257-41109	OVERTIME PAY	668	1,093	1,000	1,050
604-43257-41200	OASI-EMPLOYER CONTR.	4,876	8,035	8,500	8,700
604-43257-41300	RETIREMENT AND PENSIONS	4,063	6,366	6,600	7,000
604-43257-41400	WORKMEN'S COMP INSURANCE	600	584	1,000	1,000
604-43257-41500	GROUP HEALTH INSURANCE	14,569	15,403	16,500	16,000
ExpCategory: 41 - PERSONNEL SERVICES Total:		95,683	140,991	143,100	149,150
ExpCategory: 42 - CURRENT EXPENDITURES					
604-43257-42104	INSURANCE PREMIUMS	1,867	2,167	2,750	2,500
604-43257-42213	OUTSIDE TESTING	24,654	26,088	26,500	26,500
604-43257-42300	PUBLICATION & REC. FEES	65	63	200	200
604-43257-42501	EQUIP. MAINTENANCE	2,158	556	2,000	2,000
604-43257-42506	REPAIRS TO VEHICLES	-	(2,146)	650	800
604-43257-42600	OFFICE SUPPLIES	340	487	750	750
604-43257-42603	MOTOR FUEL AND LUBRICANTS	1,530	1,453	2,700	2,700
604-43257-42610	CLOTHING & MATERIAL	-	-	400	600
604-43257-42618	POSTAGE	600	700	550	550
604-43257-42619	CHEM., DRUG & LAB. SUP.	859	141	1,000	1,000
604-43257-42627	SAFETY SUPPLIES	75	10	250	250
604-43257-42701	TRAVEL EXP. PERSONNEL	-	6,106	2,400	2,500
604-43257-42703	PROF. WORKSHOP/TRAINING	-	734	750	750
604-43257-42918	SUBSC. & MEMBERSHIP	90	120	400	400
ExpCategory: 42 - CURRENT EXPENDITURES Total:		32,238	36,477	41,300	41,500
ExpCategory: 43 - CAPITAL EXPENDITURES					
604-43257-43613	SAMPLERS	5,610	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		5,610	-	-	-
Department: 3257 - INDUSTRIAL PRETREATMENT Total:		133,530	177,468	184,400	190,650

Significant Budget and Personnel Changes

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

PUBLIC WORKS - WASTEWATER: LABORATORY (432.58)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent (FTE)	.10	.10	.25	.25	.25
Asst. Superintendent (FTE)	.20	.10	.25	.25	.25
Lab Technicians	2	2	2	2	2
Total	2.30	2.20	2.50	2.50	2.50

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 3258 - LABORATORY					
Expense					
ExpCategory: 41 - PERSONNEL SERVICES					
604-43258-41100	SUPERVISION SALARY	21,634	50,166	51,500	55,200
604-43258-41101	CLERICAL & OPER. SALARY	64,205	110,014	113,000	116,500
604-43258-41109	OVERTIME PAY	-	903	800	800
604-43258-41200	OASI-EMPLOYER CONTR.	9,003	11,737	12,500	12,600
604-43258-41300	RETIREMENT AND PENSIONS	7,237	9,442	10,000	10,500
604-43258-41400	WORKMEN'S COMP INSURANCE	1,438	880	1,800	2,400
604-43258-41500	GROUP HEALTH INSURANCE	18,177	23,236	24,000	27,700
604-43258-41502	GROUP HEALTH INSURANCE PREMIUM	-	500	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		121,694	206,878	213,600	225,700
ExpCategory: 42 - CURRENT EXPENDITURES					
604-43258-42104	INSURANCE PREMIUMS	3,007	2,809	3,400	3,200
604-43258-42213	OUTSIDE TESTING	49,507	56,938	35,000	40,000
604-43258-42300	PUBLICATION & REC FEES	-	-	500	500
604-43258-42501	EQUIP. MAINTENANCE	2,557	2,964	4,500	4,500
604-43258-42502	BLDG. MAINTENANCE	1,685	1,062	1,400	1,400
604-43258-42524	DISPOSAL OF HAZARDOUS MATERIAL	2,030	1,045	4,080	4,080
604-43258-42600	OFFICE SUPPLIES	203	277	500	500
604-43258-42610	CLOTHING & MATERIAL	555	449	400	600
604-43258-42613	SMALL TOOLS	-	-	150	150
604-43258-42619	CHEM., DRUG & LAB. SUP.	22,066	24,031	25,000	25,000
604-43258-42627	SAFETY SUPPLIES	245	202	650	650
604-43258-42701	TRAVEL EXP. PERSONNEL	853	1,717	2,000	2,000
604-43258-42703	PROF. WORKSHOP/TRAINING	-	134	400	400
604-43258-42918	SUBSC. & MEMBERSHIP	439	-	250	250
ExpCategory: 42 - CURRENT EXPENDITURES Total:		83,145	91,628	78,230	83,230
ExpCategory: 43 - CAPITAL EXPENDITURES					
604-43258-43614	LAB EQUIPMENT	9,731	9,212	74,100	13,650
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		9,731	9,212	74,100	13,650
Department: 3258 - LABORATORY Total:		214,570	307,718	365,930	322,580

Significant Budget and Personnel Changes

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



CITY OF
WATERTOWN
SOUTH DAKOTA

PUBLIC WORKS - SOLID WASTE: COLLECTION (432.30)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent	.17	.17	.33	.33	.33
Asst. Superintendent	-	.17	-	-	-
Collection Supervisor (FTE)	.60	.60	.60	.60	.60
Collection Workers (FTE)	4.80	4.80	4.80	4.80	4.80
Total	5.57	5.74	5.73	5.73	5.73

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

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 605 - SOLID WASTE FUND				
Department: 3230 - SOLID WASTE COLLECTION				
Expense				
ExpCategory: 41 - PERSONNEL SERVICES				
605-43230-41100 SUPERVISION SALARY	77,480	80,598	85,500	88,500
605-43230-41101 CLERICAL & OPER. SALARY	223,712	272,206	280,500	279,200
605-43230-41109 OVERTIME PAY	15,845	13,301	18,200	18,200
605-43230-41200 OASI-EMPLOYER CONTR.	22,196	25,135	27,500	27,400
605-43230-41300 RETIREMENT AND PENSIONS	18,722	21,277	23,200	23,200
605-43230-41400 WORKMEN'S COMP INSURANCE	7,884	25,729	12,000	6,000
605-43230-41500 GROUP HEALTH INSURANCE	61,843	79,210	85,500	94,100
605-43230-41501 RETIREE HEALTH INSURANCE	454	459	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:	428,137	517,915	532,400	536,600
ExpCategory: 42 - CURRENT EXPENDITURES				
605-43230-42104 INSURANCE PREMIUM	16,209	27,241	18,650	39,900
605-43230-42203 CONSULTANT SERVICES	8,397	8,122	88,600	61,000
605-43230-42220 DRUG/ALCOHOL TESTING	317	295	250	250
605-43230-42404 OTHER RENTALS	350	424	250	250
605-43230-42501 EQUIP. MAINTENANCE	133,105	101,347	141,000	141,000
605-43230-42603 MOTOR FUEL AND LUBRICANTS	84,139	68,172	81,000	81,000
605-43230-42610 CLOTHING & MATERIAL	715	-	-	-
605-43230-42612 FOOD	130	893	400	400
605-43230-42617 CLEANING SERVICE	-	-	4,000	3,800
605-43230-42627 SAFETY SUPPLIES	609	758	3,300	4,000
605-43230-42701 TRAVEL EXP. PERSONNEL	1,221	2,695	4,000	4,000
605-43230-42703 PROF. WORKSHOP/TRAINING	-	153	230	-
605-43230-42805 PHONE-MONTHLY SERVICE	423	451	300	300
605-43230-42918 SUBSCR & MEMBERSHIP	3,612	4,948	4,460	2,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	249,227	215,498	346,440	337,900
ExpCategory: 43 - CAPITAL EXPENDITURES				
605-43230-43611 DUMPSTERS	38,367	51,059	53,200	55,400
605-43230-43808 REFUSE TRUCKS	-	-	255,500	165,000
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	38,367	51,059	308,700	220,400
ExpCategory: 45 - OTHER EXPENDITURES				
605-43230-45721 WATERTOWN DEVELOPMENT COMPANY	80,000	80,000	80,000	80,000
ExpCategory: 45 - OTHER EXPENDITURES Total:	80,000	80,000	80,000	80,000
ExpCategory: 49 - OTHER FINANCING USES				
605-43230-49318 TRANS OUT-GENERAL FUND	435,700	662,500	689,000	709,670
ExpCategory: 49 - OTHER FINANCING USES Total:	435,700	662,500	689,000	709,670
Department: 3230 - SOLID WASTE COLLECTION Total:	1,231,431	1,526,972	1,956,540	1,884,570

Significant Budget and Personnel Changes

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

PUBLIC WORKS - SOLID WASTE: DISPOSAL (432.40)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent	.17	.17	.33	.33	.33
Asst. Superintendent	-	.17	-	-	-
Landfill Supervisor	1	1	1	1	1
Landfill Workers	6	6	6	6	6
Landfill worker Part-time (FTE)	.12	.12	.12	.12	.12
Total	7.29	7.46	7.45	7.45	7.45

Significant Budget and Personnel Changes

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

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET	
Department: 3240 - SOLID WASTE DISPOSAL					
Expense					
ExpCategory: 41 - PERSONNEL SERVICES					
605-43240-41100	SUPERVISION SALARY	109,378	113,746	121,500	125,200
605-43240-41101	CLERICAL & OPER. SALARY	320,453	353,136	346,000	390,500
605-43240-41102	TEMPORARY SALARIES	399	-	4,500	20,400
605-43240-41109	OVERTIME PAY	2,387	14,044	4,000	25,000
605-43240-41200	OASI-EMPLOYER CONTR.	29,491	33,571	35,000	40,500
605-43240-41300	RETIREMENT AND PENSIONS	24,577	27,607	28,300	32,600
605-43240-41400	WORKMEN'S COMP INSURANCE	9,298	12,499	15,000	15,000
605-43240-41500	GROUP HEALTH INSURANCE	85,288	88,752	94,000	105,200
ExpCategory: 41 - PERSONNEL SERVICES Total:		581,272	643,353	648,300	754,400
ExpCategory: 42 - CURRENT EXPENDITURES					
605-43240-42104	INSURANCE PREMIUMS	13,582	17,381	15,000	22,900
605-43240-42207	PROFESSIONAL FEES	7,441	31,886	38,250	56,960
605-43240-42219	BANKING SERVICES	41,941	36,783	35,000	15,000
605-43240-42220	DRUG/ALCOHOL TESTING	696	389	900	900
605-43240-42400	RENT-MACHINERY & EQUIP.	22,078	20,513	59,980	72,000
605-43240-42500	CONSTRUCTION MATERIALS	-	5,703	5,300	5,300
605-43240-42501	EQUIP. MAINTENANCE	164,007	169,169	166,100	175,000
605-43240-42502	BLDG. MAINTENANCE	11,216	56,322	30,000	40,000
605-43240-42511	COMPUTER RENEWAL/MAINTENANCE	2,978	26,049	3,100	17,920
605-43240-42524	DISP OF HAZARDOUS MATERIALS	16,837	17,667	17,680	21,000
605-43240-42600	OFFICE SUPPLIES	8,215	33,809	8,600	8,600
605-43240-42603	MOTOR FUEL AND LUBRICANTS	120,041	113,674	120,000	120,000
605-43240-42607	EDUCATION & REC. SUPPLIES	33	-	-	-
605-43240-42610	CLOTHING & MATERIAL	1,285	48	100	-
605-43240-42612	FOOD	476	1,352	2,000	2,000
605-43240-42613	SMALL TOOLS	2,063	3,217	4,500	4,500
605-43240-42615	AG. & HORT. SUPPLIES	-	1,585	7,500	7,500
605-43240-42617	CLEANING SERVICE	2,778	7,218	4,000	3,800
605-43240-42618	POSTAGE	749	1,221	1,550	150
605-43240-42627	SAFETY SUPPLIES	1,873	11,951	3,300	3,300
605-43240-42641	ALTERNATIVE DAILY COVER	31,680	29,003	45,360	10,000
605-43240-42701	TRAVEL EXP. PERSONNEL	3,528	2,833	4,250	4,250
605-43240-42703	PROF. WORKSHOP/TRAINING	-	6,634	1,100	1,100
605-43240-42801	NATURAL GAS	27,453	21,104	20,000	30,000
605-43240-42802	ELECTRICITY	13,734	6,713	6,500	6,500
605-43240-42803	WATER	2,324	2,561	2,500	2,500
605-43240-42805	PHONE-MONTHLY SERVICE	2,989	3,354	4,100	4,000
605-43240-42918	SUBSC. & MEMBERSHIP	1,947	946	1,500	1,500
ExpCategory: 42 - CURRENT EXPENDITURES Total:		501,943	629,084	608,170	636,680
ExpCategory: 43 - CAPITAL EXPENDITURES					
605-43240-43201	IMPROVEMENTS TO BUILDINGS	11,392	-	-	-
605-43240-43431	TIER II ASSESSMENT	-	40,268	-	-
605-43240-43600	MACHINERY & EQUIPMENT	-	-	797,530	460,500
605-43240-43602	COMPUTER EQUIPMENT/SOFTWARE	-	-	37,400	100,000
605-43240-43639	LOADER AND ATTACHMENTS	-	-	267,200	-
605-43240-43804	PICKUP	-	3,093	-	-
605-43240-43900	IMPROV. OTHER THAN BLDG.	-	-	1,560,500	-
605-43240-43911	RATE STUDY	-	-	11,960	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		11,392	43,361	2,674,590	560,500
ExpCategory: 44 - DEBT SERVICES					
605-43240-44101	INTEREST EXPENSE	22,720	26,997	27,000	27,000
ExpCategory: 44 - DEBT SERVICES Total:		22,720	26,997	27,000	27,000
ExpCategory: 45 - OTHER EXPENDITURES					
605-43240-45400	REMITTANCE OF REVENUE	59,385	46,385	60,000	60,000
605-43240-45700	DEPRECIATION EXPENSE	503,176	807,325	-	-
605-43240-45711	OTHER POST EMPLOYMENT BENEFITS	9,875	10,996	-	-
605-43240-45712	PENSION CONTRIBUTION EXPENSE	16,958	32,658	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:		589,394	897,363	60,000	60,000
Department: 3240 - SOLID WASTE DISPOSAL Total:		1,706,721	2,240,159	4,018,060	2,038,580

PUBLIC WORKS - SOLID WASTE: RECYCLING (432.45)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.16	.16	.16	.33	.33
Assistant Superintendent Landfill	-	.16	.16	-	-
Collections Supervisor (FTE)	.40	.40	.40	.40	.40
Collection Workers (FTE)	3.20	3.20	3.20	3.20	3.20
Part-time Employee (FTE)	.14	.14	.14	.14	.14
Total	3.90	4.06	4.06	4.07	4.07

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

Budget Summary

		2023	2024	2025	2026
		ACTUAL	ACTUAL	BUDGET	ADOPTED BUDGET
Department: 3245 - SOLID WASTE RECYCLING					
Expense					
ExpCategory: 41 - PERSONNEL SERVICES					
605-43245-41100	SUPERVISION SALARY	61,120	64,214	69,500	71,500
605-43245-41101	CLERICAL & OPER. SALARY	147,428	183,077	188,500	189,600
605-43245-41102	TEMPORARY SALARIES	9,555	-	5,700	-
605-43245-41109	OVERTIME PAY	11,226	8,868	11,300	11,300
605-43245-41200	OASI-EMPLOYER CONTR.	16,156	17,572	19,600	19,500
605-43245-41300	RETIREMENT AND PENSIONS	12,979	14,814	16,500	16,500
605-43245-41400	WORKMEN'S COMP INSURANCE	5,514	(2,966)	9,000	7,000
605-43245-41500	GROUP HEALTH INSURANCE	41,906	54,175	58,500	64,300
605-43245-41501	RETIREE HEALTH INSURANCE	303	306	-	-
ExpCategory: 41 - PERSONNEL SERVICES Total:		306,187	340,058	378,600	379,700
ExpCategory: 42 - CURRENT EXPENDITURES					
605-43245-42104	INSURANCE PREMIUMS	9,923	8,738	11,120	8,600
605-43245-42216	OUTSIDE CONTRACT LABOR	50,000	50,000	75,000	75,000
605-43245-42220	DRUG/ALCOHOL TESTING	-	59	250	250
605-43245-42221	E-WASTE PROGRAM	-	905	5,500	5,500
605-43245-42501	EQUIP. MAINTENANCE	75,506	90,877	35,000	60,000
605-43245-42602	MOTOR SUPPLIES	-	1,432	-	-
605-43245-42603	MOTOR FUEL AND LUBRICANTS	42,445	31,030	28,000	15,000
605-43245-42607	EDUCATION & REC. SUPPLIES	8,622	13,036	12,500	12,500
605-43245-42612	FOOD	-	166	150	150
605-43245-42617	CLEANING SERVICE	-	-	4,000	3,800
605-43245-42618	POSTAGE	3,200	3,216	2,000	2,000
605-43245-42627	SAFETY SUPPLIES	647	818	3,300	3,300
605-43245-42701	TRAVEL EXP. PERSONNEL	-	2,345	-	-
605-43245-42805	PHONE-MONTHLY SERVICE	192	350	150	150
ExpCategory: 42 - CURRENT EXPENDITURES Total:		190,535	202,973	176,970	186,250
ExpCategory: 43 - CAPITAL EXPENDITURES					
605-43245-43611	DUMPSTERS	(4,852)	(5,332)	-	-
605-43245-43682	RECYCLING CONTAINERS	33,732	38,455	40,040	41,700
605-43245-43808	REFUSE TRUCK	-	-	400,000	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:		28,880	33,123	440,040	41,700
Department: 3245 - SOLID WASTE RECYCLING Total:		525,601	576,153	995,610	607,650

Significant Budget and Personnel Changes

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

PUBLIC WORKS - AIRPORT (435.00)

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

Summary of Personnel

Position	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Airport Manager	1	1	1	1	1
Airport Foreman	1	1	1	1	1
Airport Maintenance worker	4	4	4	4	4
Custodian	1	1	-	-	-
Office Specialist I	1	-	-	-	-
Office Specialist II	-	1	1	1	1
Part-time employee (FTE)	-	-	-	-	-
Total	8.00	8.00	7.00	7.00	7.00

Significant Budget and Personnel Changes

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

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Fund: 606 - AIRPORT FUND				
Department: 3500 - AIRPORT				
Expense				
ExpCategory: 41 - PERSONNEL SERVICES				
606-43500-41100 SUPERVISION SALARY	173,000	144,252	165,500	177,300
606-43500-41101 CLERICAL & OPER. SALARY	267,316	259,084	274,500	283,500
606-43500-41109 OVERTIME PAY	31,088	31,057	22,050	22,000
606-43500-41200 OASI-EMPLOYER CONTR.	32,631	31,647	33,500	35,800
606-43500-41300 RETIREMENT AND PENSIONS	26,858	25,334	28,000	29,000
606-43500-41400 WORKMEN'S COMP INSURANCE	4,558	7,488	6,000	5,000
606-43500-41500 GROUP HEALTH INSURANCE	63,841	62,472	87,000	74,200
ExpCategory: 41 - PERSONNEL SERVICES Total:	599,291	561,333	616,550	626,800
ExpCategory: 42 - CURRENT EXPENDITURES				
606-43500-42104 INSURANCE PREMIUMS	88,109	103,144	87,000	113,000
606-43500-42203 CONSULTANT SERVICES	96,211	60,298	65,000	-
606-43500-42215 ENGINEERING SERVICES	-	2,268	-	20,000
606-43500-42217 ADVERTISING	-	93,844	50,000	55,000
606-43500-42300 PUBLICATION & REC. FEES	4,016	317	2,000	1,000
606-43500-42501 EQUIP. MAINTENANCE	29,278	29,288	22,000	25,000
606-43500-42502 BLDG. MAINTENANCE	19,249	23,810	117,500	45,000
606-43500-42504 MAINTENANCE TO OTHER	51,792	74,189	75,000	70,000
606-43500-42509 SEAL COATING/CRACK SEALING	25,587	19,701	20,000	-
606-43500-42511 COMPUTER RENEWAL/MAINTENANCE	9,094	4,446	3,200	12,000
606-43500-42600 OFFICE SUPPLIES	926	1,058	1,000	1,000
606-43500-42601 CLEANING SUPPLIES	3,665	3,359	3,000	3,100
606-43500-42603 MOTOR FUEL AND LUBRICANTS	47,392	26,998	37,500	40,500
606-43500-42607 EDUCATION & REC SUPPLIES	150	-	-	-
606-43500-42610 CLOTHING	1,802	2,772	2,250	2,250
606-43500-42613 SMALL TOOLS	3,307	6,001	1,500	1,500
606-43500-42617 CLEANING SERVICE	20,741	23,072	40,400	40,400
606-43500-42618 POSTAGE	432	272	150	150
606-43500-42620 OTHER SUPPLIES	790	1,192	650	650
606-43500-42639 DEICING SAND	-	10,234	5,500	5,500
606-43500-42701 TRAVEL EXP. PERSONNEL	11,157	12,920	8,500	2,500
606-43500-42703 PROF. WORKSHOP/TRAINING	6,731	3,545	5,000	2,500
606-43500-42801 NATURAL GAS	22,538	29,206	36,000	36,000
606-43500-42802 ELECTRICITY	86,633	79,389	70,000	90,000
606-43500-42803 WATER	9,535	8,097	6,000	7,000
606-43500-42804 SEWER	1,645	1,723	1,800	1,800
606-43500-42805 PHONE-MONTHLY SERVICE	12,346	10,266	7,500	5,400
606-43500-42918 SUBSC. & MEMBERSHIP	1,014	1,326	2,000	2,000
ExpCategory: 42 - CURRENT EXPENDITURES Total:	554,139	632,737	670,450	583,250
ExpCategory: 43 - CAPITAL EXPENDITURES				
606-43500-43201 IMPROVEMENTS TO BUILDINGS	4,947	72,129	-	-
606-43500-43218 AIRPORT HANGAR	-	(64,919)	-	-
606-43500-43600 MACHINERY & EQUIPMENT	10,528	-	-	20,000
606-43500-43601 MOWER	-	-	22,750	-
606-43500-43800 VEHICLES	17	-	-	-
606-43500-43900 IMPR. OTHER THAN BLDG.	68,295	-	-	-
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	83,786	7,210	22,750	20,000
ExpCategory: 45 - OTHER EXPENDITURES				
606-43500-45700 DEPRECIATION EXPENSE	1,180,873	1,388,439	-	-
606-43500-45711 OTHER POST EMPLOYMNT BENEFITS	4,285	4,528	-	-
606-43500-45712 PENSION CONTRIBUTION EXPENSE	3,512	15,687	-	-
ExpCategory: 45 - OTHER EXPENDITURES Total:	1,188,671	1,408,653	-	-
ExpCategory: 49 - OTHER FINANCING USES				
606-43500-49200 LOSS ON DISPOSAL OF FIXED ASSE	370,620	-	-	-
ExpCategory: 49 - OTHER FINANCING USES Total:	370,620	-	-	-
Department: 3500 - AIRPORT Total:	2,796,507	2,609,933	1,309,750	1,230,050

PUBLIC WORKS - AIRPORT (435.03)

Budget Summary for Airport AIP

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 ADOPTED BUDGET
Department: 3503 - AIP PROJECTS				
Expense				
ExpCategory: 43 - CAPITAL EXPENDITURES				
606-43503-43904 PROJECT ARCHITECT & ENGINEERIN	23,566	65,817	-	-
606-43503-43905 PROJECT CONSTRUCTION	136,438	25,103	8,562,000	2,840,600
ExpCategory: 43 - CAPITAL EXPENDITURES Total:	160,004	90,920	8,562,000	2,840,600
Department: 3503 - AIP PROJECTS Total:	160,004	90,920	8,562,000	2,840,600



Account Number	Account Name	2026 DEPT
Fund: 101 - GENERAL FUND		
Department: 1110 - MAYOR & COUNCIL		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41110-41100	SUPERVISION SALARY	133,300.00
101-41110-41200	OASI-EMPLOYER CONTR.	10,200.00
101-41110-41300	RETIREMENT AND PENSIONS	1,000.00
101-41110-41400	WORKMEN'S COMP INSURANCE	300.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		144,800.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41110-42104	INSURANCE PREMIUMS	500.00
101-41110-42900	AWARDS AND INDEMNITIES	16,000.00
101-41110-42911	COUNCIL PROJECTS	27,000.00
101-41110-42913	DISABILITIES COUNCIL	500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		44,000.00
Total Expense:		188,800.00
Total Department: 1110 - MAYOR & COUNCIL:		188,800.00

Account Number	Account Name	2026 DEPT
Department: 1150 - CONTINGENCY ACCOUNT		
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
101-41150-45601	CONTINGENCY ACCOUNT	150,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	150,000.00
	Total Expense:	150,000.00
	Total Department: 1150 - CONTINGENCY ACCOUNT:	150,000.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 1260 - COURT		
Revenue		
RevCategory: 35 - FINES, FORFEITURES AND FEES		
101-31260-35101	COURT FINES	15,000.00
	Total RevCategory: 35 - FINES, FORFEITURES AND FEES:	15,000.00
	Total Revenue:	15,000.00
	Total Department: 1260 - COURT:	15,000.00

Account Number	Account Name	2026 DEPT
Department: 1515 - CITY MANAGER		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41515-41100	SUPERVISION SALARY	329,500.00
101-41515-41102	TEMPORARY SALARIES	45,200.00
101-41515-41200	OASI-EMPLOYER CONTR.	27,600.00
101-41515-41300	RETIREMENT AND PENSIONS	19,800.00
101-41515-41400	WORKMEN'S COMP INSURANCE	500.00
101-41515-41500	GROUP HEALTH INSURANCE	42,400.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		465,000.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41515-42104	INSURANCE PREMIUMS	1,310.00
101-41515-42203	CONSULTANT SERVICES	10,000.00
101-41515-42600	OFFICE SUPPLIES	2,600.00
101-41515-42618	POSTAGE	1,000.00
101-41515-42635	RESOURCE MATERIALS	5,000.00
101-41515-42701	TRAVEL EXP PERSONNEL	11,500.00
101-41515-42703	PROF. WORKSHOP/TRAINING	24,000.00
101-41515-42805	PHONE-MONTHLY SERVICE	1,440.00
101-41515-42918	SUBSC. & MEMBERSHIP	12,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		68,850.00
Total Expense:		533,850.00
Total Department: 1515 - CITY MANAGER:		533,850.00

Account Number	Account Name	2026 DEPT
Department: 1520 - ATTORNEY		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41520-42104	INSURANCE PREMIUMS	50.00
101-41520-42203	CONSULTANT SERVICES	2,000.00
101-41520-42206	OUTSIDE LEGAL SERVICES	156,000.00
101-41520-42511	COMPUTER RENEWAL/MAINTENANCE	15,140.00
101-41520-42635	RESOURCE MATERIALS	750.00
101-41520-42701	TRAVEL EXP. PERSONNEL	4,400.00
101-41520-42703	PROF. WORKSHOP/TRAINING	800.00
101-41520-42918	SUBSC. & MEMBERSHIP	700.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		179,840.00
Total Expense:		179,840.00
Total Department: 1520 - ATTORNEY:		179,840.00

Account Number	Account Name	2026 DEPT
Department: 1525 - HUMAN RESOURCES		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41525-41100	SUPERVISION SALARY	121,400.00
101-41525-41101	CLERICAL & OPER. SALARY	130,500.00
101-41525-41109	OVERTIME PAY	3,000.00
101-41525-41200	OASI-EMPLOYER CONTR.	18,600.00
101-41525-41300	RETIREMENT AND PENSIONS	15,300.00
101-41525-41400	WORKMENS COMP INSURANCE	500.00
101-41525-41500	GROUP HEALTH INSURANCE	43,500.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		332,800.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41525-42104	INSURANCE PREMIUMS	970.00
101-41525-42203	CONSULTANT SERVICES	58,500.00
101-41525-42218	RECRUITMENT	45,000.00
101-41525-42511	COMPUTER RENEWAL/MAINTENANCE	25,000.00
101-41525-42600	OFFICE SUPPLIES	4,000.00
101-41525-42618	POSTAGE	900.00
101-41525-42701	TRAVEL EXP. PERSONNEL	2,000.00
101-41525-42703	PROF. WORKSHOP/TRAINING	2,500.00
101-41525-42805	PHONE-MONTHLY SERVICE	1,440.00
101-41525-42918	SUBSC. & MEMBERSHIP	1,500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		141,810.00
Total Expense:		474,610.00
Total Department: 1525 - HUMAN RESOURCES:		474,610.00

Account Number	Account Name	2026 DEPT
Department: 1530 - FINANCE DEPARTMENT		
Revenue		
RevCategory: 31 - TAXES		
101-31530-31101	CURRENT PROPERTY TAXES	4,679,000.00
101-31530-31300	SALES AND USE TAX	11,275,000.00
101-31530-31400	GROSS REC. & BUSINESS TAX	285,000.00
101-31530-31901	INTEREST & PENALTY	5,000.00
Total RevCategory: 31 - TAXES:		16,244,000.00
RevCategory: 32 - LICENSES & PERMITS		
101-31530-32101	ALCOHOLIC BEV. LICENSE	80,000.00
101-31530-32103	MEDICAL CANNABIS LICENSE	20,000.00
101-31530-32106	OCCUPATIONAL LICENSE	20,000.00
101-31530-32111	VIDEO LOTTERY LICENSE	20,000.00
Total RevCategory: 32 - LICENSES & PERMITS:		140,000.00
RevCategory: 33 - INTERGOVERNMENTAL		
101-31530-33503	BANK FRANCHISE TAX	75,000.00
101-31530-33508	LIQUOR TAX REVERSION	155,000.00
101-31530-33900	PMT. IN LIEU OF TAXES	4,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL:		234,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-31530-36100	INTEREST EARNED	450,000.00
101-31530-36200	RENTALS-BUILDINGS	2,500.00
101-31530-36901	FINANCE CHARGE	2,000.00
101-31530-36909	OTHER MISC. REVENUE	10,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		464,500.00
RevCategory: 39 - OTHER FINANCING SOURCES		
101-31530-39111	TRANSFER IN - MUN. UTILITIES	1,534,100.00
101-31530-39119	TRANSFER IN - SEWER & SOLID WASTE	1,705,870.00
Total RevCategory: 39 - OTHER FINANCING SOURCES:		3,239,970.00
Total Revenue:		20,322,470.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41530-41100	SUPERVISION SALARY	299,400.00
101-41530-41101	CLERICAL & OPER. SALARY	113,000.00
101-41530-41200	OASI-EMPLOYER CONTR.	30,100.00
101-41530-41300	RETIREMENT AND PENSIONS	24,700.00
101-41530-41400	WORKMEN'S COMP INSURANCE	800.00
101-41530-41500	GROUP HEALTH INSURANCE	71,800.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		539,800.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41530-42104	INSURANCE PREMIUMS	1,600.00
101-41530-42202	AUDITING & ACCT. SERVICE	75,000.00
101-41530-42203	CONSULTANT SERVICES	11,000.00
101-41530-42219	BANKING AND CREDIT CARD PROC. FEES	1,500.00
101-41530-42300	PUBLICATION & RECORDING FEES	35,000.00
101-41530-42511	COMPUTER RENEWAL/MAINTENANCE	70,500.00
101-41530-42600	OFFICE SUPPLIES	8,000.00
101-41530-42618	POSTAGE	5,000.00
101-41530-42701	TRAVEL EXP. PERSONNEL	1,000.00
101-41530-42703	PROF. WORKSHOP/TRAINING	2,500.00
101-41530-42805	PHONE-MONTHLY SERVICE	1,440.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
101-41530-42918	SUBSC. & MEMBERSHIP	1,000.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	213,540.00
	Total Expense:	753,340.00
	Total Department: 1530 - FINANCE DEPARTMENT:	19,569,130.00

Account Number	Account Name	2026 DEPT
Department: 1915 - CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS		
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
101-41915-45461	MOTHER OF GOD MONASTERY	70,000.00
101-41915-45463	OTHER	4,500.00
101-41915-45501	CODINGTON CO SEARCH & RESCUE	18,000.00
101-41915-45503	WATERTOWN AREA TRANSIT	40,500.00
101-41915-45505	HUMAN SERVICE AGENCY	15,700.00
101-41915-45506	WATERTOWN COMMUNITY BAND	12,500.00
101-41915-45507	RESOURCE CENTER	60,000.00
101-41915-45508	ICAP	7,500.00
101-41915-45512	SALVATION ARMY AND RED CROSS	5,000.00
101-41915-45513	CODINGTON COUNTY HISTORICAL SO	12,000.00
101-41915-45514	MELLETTE MEMORIAL ASSOCIATION	11,000.00
101-41915-45516	WATERTOWN BOYS & GIRLS CLUB	247,000.00
101-41915-45711	WATERTOWN CARES, INC.	10,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	513,700.00
	Total Expense:	513,700.00
	Total Department: 1915 - CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS:	513,700.00

Account Number	Account Name	2026 DEPT
Department: 1933 - INFORMATION TECHNOLOGY		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41933-41100	SUPERVISION SALARY	261,300.00
101-41933-41101	CLERICAL & OPER. SALARY	61,100.00
101-41933-41200	OASI-EMPLOYER CONTR.	24,000.00
101-41933-41300	RETIREMENT AND PENSIONS	19,400.00
101-41933-41400	WORKMEN'S COMP INSURANCE	900.00
101-41933-41500	GROUP HEALTH INSURANCE	47,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		413,700.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41933-42104	INSURANCE PREMIUMS	2,500.00
101-41933-42506	REPAIRS TO VEHICLES	2,500.00
101-41933-42511	COMPUTER RENEWAL/MAINTENANCE	170,420.00
101-41933-42551	COPIER MAINTENANCE	22,000.00
101-41933-42600	OFFICE SUPPLIES	1,000.00
101-41933-42603	MOTOR FUEL AND LUBRICANTS	1,000.00
101-41933-42618	POSTAGE	200.00
101-41933-42701	TRAVEL EXP. PERSONNEL	4,000.00
101-41933-42703	PROF. WORKSHOP/TRAINING	3,000.00
101-41933-42805	PHONE-MONTHLY SERVICE	103,520.00
101-41933-42817	EMAIL SERVICE	81,100.00
101-41933-42918	SUBSC. & MEMBERSHIP	250.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		391,490.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-41933-43602	COMPUTER EQUIPMENT/SOFTWARE	96,400.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		96,400.00
Total Expense:		901,590.00
Total Department: 1933 - INFORMATION TECHNOLOGY:		901,590.00

Account Number	Account Name	2026 DEPT
Department: 1941 - FACILITIES MANAGEMENT		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41941-41100	SUPERVISION SALARY	87,000.00
101-41941-41101	CLERICAL & OPER. SALARY	309,200.00
101-41941-41109	OVERTIME PAY	5,000.00
101-41941-41200	OASI-EMPLOYER CONTR.	29,100.00
101-41941-41300	RETIREMENT AND PENSIONS	24,000.00
101-41941-41400	WORKMEN'S COMP INSURANCE	2,800.00
101-41941-41500	GROUP HEALTH INSURANCE	81,600.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		538,700.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41941-42104	INSURANCE PREMIUMS	26,000.00
101-41941-42203	CONSULTANT SERVICES	2,000.00
101-41941-42501	EQUIP. MAINTENANCE	800.00
101-41941-42502	BLDG. MAINTENANCE	107,100.00
101-41941-42504	MAINTENANCE OF OTHER	2,000.00
101-41941-42601	CLEANING SUPPLIES	12,000.00
101-41941-42612	FOOD	2,500.00
101-41941-42617	CLEANING SERVICE	75,000.00
101-41941-42620	OTHER SUPPLIES	3,000.00
101-41941-42801	NATURAL GAS	5,100.00
101-41941-42802	ELECTRICITY	54,000.00
101-41941-42803	WATER	3,500.00
101-41941-42804	SEWER	1,500.00
101-41941-42805	PHONE-MONTHLY SERVICE	2,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		296,500.00
Total Expense:		835,200.00
Total Department: 1941 - FACILITIES MANAGEMENT:		835,200.00

Account Number	Account Name	2026 DEPT
Department: 1960 - ENGINEERING DIVISION		
Revenue		
RevCategory: 32 - LICENSES & PERMITS		
101-31960-32205	GRADING/EXCAVATION PERMITS	7,000.00
Total RevCategory: 32 - LICENSES & PERMITS:		7,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-31960-34103	ZONING & SUBD. FEES	1,000.00
101-31960-34105	MAPS AND PUBLICATIONS	200.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		1,200.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-31960-36909	OTHER MISC. REVENUE	500.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		500.00
Total Revenue:		8,700.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-41960-41100	SUPERVISION SALARY	395,800.00
101-41960-41101	CLERICAL & OPER. SALARY	70,000.00
101-41960-41102	TEMPORARY SALARIES	16,000.00
101-41960-41109	OVERTIME PAY	1,600.00
101-41960-41200	OASI-EMPLOYER CONTR.	35,500.00
101-41960-41300	RETIREMENT AND PENSIONS	28,000.00
101-41960-41400	WORKMEN'S COMP INSURANCE	3,000.00
101-41960-41500	GROUP HEALTH INSURANCE	75,700.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		625,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-41960-42104	INSURANCE PREMIUMS	4,050.00
101-41960-42203	CONSULTANT SERVICES	10,000.00
101-41960-42501	EQUIP. MAINTENANCE	3,000.00
101-41960-42511	COMPUTER RENEWAL/MAINTENANCE	29,000.00
101-41960-42600	OFFICE SUPPLIES	3,500.00
101-41960-42603	MOTOR FUEL AND LUBRICANTS	3,000.00
101-41960-42604	PARTS FOR EQUIPMENT	2,950.00
101-41960-42613	SMALL TOOLS	500.00
101-41960-42618	POSTAGE	3,600.00
101-41960-42701	TRAVEL EXP. PERSONNEL	6,000.00
101-41960-42703	PROF. WORKSHOP/TRAINING	3,000.00
101-41960-42805	PHONE-MONTHLY SERVICE	2,880.00
101-41960-42918	SUBSC. & MEMBERSHIP	3,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		74,480.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-41960-43617	EQUIPMENT	17,500.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		17,500.00
Total Expense:		717,580.00
Total Department: 1960 - ENGINEERING DIVISION:		-708,880.00

Account Number	Account Name	2026 DEPT
Department: 2100 - POLICE DEPARTMENT		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
101-32100-33115	HOMELAND SECURITY GRANT	15,000.00
101-32100-33142	BULLETPROOF VEST GRANT	5,500.00
101-32100-33147	HIGHWAY SAFETY GRANT	15,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL:		35,500.00
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-32100-34201	SPECIAL POLICE SERVICES	100,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		100,000.00
RevCategory: 35 - FINES, FORFEITURES AND FEES		
101-32100-35303	PARKING FINES	20,000.00
Total RevCategory: 35 - FINES, FORFEITURES AND FEES:		20,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-32100-36700	DONATIONS	5,000.00
101-32100-36715	NATIONAL OPIOID SETTLEMENT	19,000.00
101-32100-36909	OTHER MISC. REVENUE	15,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		39,000.00
Total Revenue:		194,500.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-42100-41100	SUPERVISION SALARY	605,500.00
101-42100-41101	CLERICAL & OPER. SALARY	3,079,000.00
101-42100-41102	TEMPORARY SALARIES	16,100.00
101-42100-41109	OVERTIME PAY	121,000.00
101-42100-41200	OASI-EMPLOYER CONTR.	284,500.00
101-42100-41300	RETIREMENT AND PENSIONS	300,000.00
101-42100-41400	WORKMEN'S COMP INSURANCE	53,500.00
101-42100-41500	GROUP HEALTH INSURANCE	470,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		4,929,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-42100-42104	INSURANCE PREMIUMS	60,100.00
101-42100-42203	CONSULTANT SERVICES	33,000.00
101-42100-42209	EMPLOYEE PHYSICALS	1,550.00
101-42100-42210	INFORMANT FEES	550.00
101-42100-42219	BANKING AND CREDIT CARD PROC. FEES	800.00
101-42100-42501	EQUIP. MAINTENANCE	33,000.00
101-42100-42502	BLDG. MAINTENANCE	10,000.00
101-42100-42506	REPAIRS TO VEHICLES	15,150.00
101-42100-42511	COMPUTER RENEWAL/MAINTENANCE	168,000.00
101-42100-42600	OFFICE SUPPLIES	13,500.00
101-42100-42603	MOTOR FUEL AND LUBRICANTS	79,550.00
101-42100-42607	EDUCATION & REC. SUPPLIES	500.00
101-42100-42610	CLOTHING & MATERIAL	30,000.00
101-42100-42612	FOOD	1,550.00
101-42100-42616	FIREARM SUPPLIES	18,000.00
101-42100-42618	POSTAGE	3,050.00
101-42100-42619	CHEM., DRUG & LAB. SUP.	2,500.00
101-42100-42621	TOWING	400.00
101-42100-42629	TIRES	5,000.00
101-42100-42633	TACTICAL SUPPLIES	5,000.00
101-42100-42676	RISK MANAGEMENT SAFETY SUPPLIE	1,000.00
101-42100-42677	POLICE RESERVE SUPPLIES	500.00
101-42100-42701	TRAVEL EXP. PERSONNEL	22,000.00
101-42100-42801	NATURAL GAS	7,100.00
101-42100-42802	ELECTRICITY	31,000.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
101-42100-42803	WATER	2,100.00
101-42100-42804	SEWER	700.00
101-42100-42805	PHONE-MONTHLY SERVICE	20,640.00
101-42100-42900	AWARDS AND INDEMNITIES	3,000.00
101-42100-42908	BIKE PATROL	500.00
101-42100-42909	K-9 PROGRAM	2,050.00
101-42100-42918	SUBSC. & MEMBERSHIP	8,600.00
101-42100-42919	EXPLORER PROGRAM	1,500.00
101-42100-42927	DASH PROGRAM	17,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		598,890.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-42100-43600	MACHINERY & EQUIPMENT	20,000.00
101-42100-43627	OFFICER EQUIPMENT/FIREARMS	29,200.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		49,200.00
Total Expense:		5,577,690.00
Total Department: 2100 - POLICE DEPARTMENT:		-5,383,190.00

Account Number	Account Name	2026 DEPT
Department: 2220 - FIRE DEPARTMENT		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
101-32220-33148	FIRE PROTECTION GRANT	10,000.00
101-32220-33512	FIRE INS. PREMIUM REVERSION	170,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL:		180,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-32220-34202	FIRE PROTECTION SERVICES	50,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		50,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-32220-36700	DONATIONS	5,000.00
101-32220-36909	OTHER MISC. REVENUE	6,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		11,000.00
Total Revenue:		241,000.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-42220-41100	SUPERVISION SALARY	218,400.00
101-42220-41101	CLERICAL & OPER. SALARY	537,000.00
101-42220-41109	OVERTIME PAY	41,250.00
101-42220-41200	OASI-EMPLOYER CONTR.	11,000.00
101-42220-41300	RETIREMENT AND PENSIONS	64,000.00
101-42220-41400	WORKMEN'S COMP INSURANCE	24,000.00
101-42220-41500	GROUP HEALTH INSURANCE	115,000.00
101-42220-41501	RETIREE HEALTH INSURANCE	12,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,022,650.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-42220-42104	INSURANCE PREMIUMS	79,500.00
101-42220-42209	EMPLOYEE PHYSICALS	16,000.00
101-42220-42400	RENT-MACHINERY & EQUIP.	1,750.00
101-42220-42501	EQUIP. MAINTENANCE	38,500.00
101-42220-42502	BLDG. MAINTENANCE	23,000.00
101-42220-42511	COMPUTER RENEWAL/MAINTENANCE	23,000.00
101-42220-42555	SIREN MAINTENANCE	5,000.00
101-42220-42600	OFFICE SUPPLIES	2,800.00
101-42220-42601	CLEANING SUPPLIES	4,500.00
101-42220-42603	MOTOR FUEL AND LUBRICANTS	21,000.00
101-42220-42607	EDUCATION & REC. SUPPLIES	25,750.00
101-42220-42610	CLOTHING & MATERIAL	17,000.00
101-42220-42613	SMALL TOOLS	9,000.00
101-42220-42617	CLEANING SERVICE	2,450.00
101-42220-42618	POSTAGE	500.00
101-42220-42620	OTHER SUPPLIES	6,000.00
101-42220-42627	SAFETY SUPPLIES	15,000.00
101-42220-42701	TRAVEL EXP. PERSONNEL	15,000.00
101-42220-42801	NATURAL GAS	14,000.00
101-42220-42802	ELECTRICITY	33,000.00
101-42220-42803	WATER	5,500.00
101-42220-42804	SEWER	4,100.00
101-42220-42805	PHONE-MONTHLY SERVICE	4,200.00
101-42220-42910	EDUCATION AND OUTREACH	5,450.00
101-42220-42918	SUBSC. & MEMBERSHIP	3,200.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		375,200.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-42220-43600	MACHINERY & EQUIPMENT	5,400.00
101-42220-43605	BUNKER GEAR	36,000.00
101-42220-43607	ELECTRONIC & COMM. EQUIPMENT	4,000.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
101-42220-43637	PUMPS AND HOSES	5,300.00
101-42220-43651	SCBA EQUIPMENT	22,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		72,700.00
Total Expense:		1,470,550.00
Total Department: 2220 - FIRE DEPARTMENT:		-1,229,550.00

Account Number	Account Name	2026 DEPT
Department: 2291 - AMBULANCE		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-32291-34207	AMBULANCE CHARGES	1,400,000.00
101-32291-34210	AMBULANCE STANDBY	3,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		1,403,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-32291-36909	OTHER MISC. REVENUE	65,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		65,000.00
Total Revenue:		1,468,000.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-42291-41100	SUPERVISION SALARY	615,400.00
101-42291-41101	CLERICAL & OPER. SALARY	2,124,500.00
101-42291-41102	TEMPORARY SALARIES	55,000.00
101-42291-41109	OVERTIME PAY	90,000.00
101-42291-41200	OASI-EMPLOYER CONTR.	40,500.00
101-42291-41300	RETIREMENT AND PENSIONS	229,800.00
101-42291-41400	WORKMEN'S COMP INSURANCE	65,000.00
101-42291-41500	GROUP HEALTH INSURANCE	391,500.00
101-42291-41501	RETIREE HEALTH INSURANCE	50,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		3,661,700.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-42291-42104	INSURANCE PREMIUMS	21,500.00
101-42291-42203	CONSULTANT SERVICES	17,000.00
101-42291-42219	BANKING AND CREDIT CARD PROC. FEES	500.00
101-42291-42231	BILLING SERVICES	85,000.00
101-42291-42400	RENT-MACHINERY & EQUIP.	500.00
101-42291-42501	EQUIP. MAINTENANCE	34,250.00
101-42291-42511	COMPUTER RENEWAL/MAINTENANCE	5,350.00
101-42291-42600	OFFICE SUPPLIES	2,500.00
101-42291-42603	MOTOR FUEL AND LUBRICANTS	44,000.00
101-42291-42607	EDUCATION & REC. SUPPLIES	14,000.00
101-42291-42610	CLOTHING & MATERIAL	11,500.00
101-42291-42618	POSTAGE	300.00
101-42291-42620	OTHER SUPPLIES	52,250.00
101-42291-42701	TRAVEL EXP. PERSONNEL	6,600.00
101-42291-42703	PROF. WORKSHOP/TRAINING	4,000.00
101-42291-42805	PHONE-MONTHLY SERVICE	15,100.00
101-42291-42918	SUBSC. & MEMBERSHIP	3,500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		317,850.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-42291-43604	AMBULANCE EQUIPMENT	18,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		18,000.00
Total Expense:		3,997,550.00
Total Department: 2291 - AMBULANCE:		-2,529,550.00

Account Number	Account Name	2026 DEPT
Department: 3120 - STREET DIVISION		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
101-33120-33506	MOTOR VEHICLE LICENSES	185,000.00
101-33120-33507	STATE HIWAY & BRIDGE	480,000.00
101-33120-33803	WHEEL TAX	7,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL:		672,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-33120-34301	WEEDS	500.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		500.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-33120-36301	SPECIAL ASSESSMENTS	22,200.00
101-33120-36302	INT./PENALTY	8,500.00
101-33120-36909	OTHER MISC. REVENUE	15,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		45,700.00
Total Revenue:		718,200.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-43120-41100	SUPERVISION SALARY	181,500.00
101-43120-41101	CLERICAL & OPER. SALARY	796,500.00
101-43120-41102	TEMPORARY SALARIES	35,700.00
101-43120-41109	OVERTIME PAY	25,600.00
101-43120-41200	OASI-EMPLOYER CONTR.	75,000.00
101-43120-41300	RETIREMENT AND PENSIONS	58,800.00
101-43120-41400	WORKMEN'S COMP INSURANCE	25,000.00
101-43120-41500	GROUP HEALTH INSURANCE	224,900.00
101-43120-41501	RETIREE HEALTH INSURANCE	10,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,433,000.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43120-42104	INSURANCE PREMIUMS	63,100.00
101-43120-42216	OUTSIDE CONTRACT LABOR	180,000.00
101-43120-42220	DRUG/ALCOHOL TESTING	1,700.00
101-43120-42400	RENT-MACHINERY & EQUIP.	25,000.00
101-43120-42501	EQUIP. MAINTENANCE	35,000.00
101-43120-42502	BLDG. MAINTENANCE	15,000.00
101-43120-42519	SIGNAL LIGHT MAINTENANCE	15,000.00
101-43120-42600	OFFICE SUPPLIES	2,550.00
101-43120-42601	CLEANING SUPPLIES	5,000.00
101-43120-42603	MOTOR FUEL AND LUBRICANTS	60,000.00
101-43120-42604	PARTS FOR EQUIPMENT	45,000.00
101-43120-42610	CLOTHING & MATERIAL	8,000.00
101-43120-42612	FOOD	750.00
101-43120-42613	SMALL TOOLS	8,000.00
101-43120-42625	TRAFFIC CONTROL MATERIALS	80,000.00
101-43120-42638	CONSTRUCTION MATERIALS	100,000.00
101-43120-42701	TRAVEL EXP. PERSONNEL	20,000.00
101-43120-42801	NATURAL GAS	8,000.00
101-43120-42802	ELECTRICITY	8,000.00
101-43120-42803	WATER	3,000.00
101-43120-42804	SEWER	1,200.00
101-43120-42805	PHONE-MONTHLY SERVICE	1,440.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		685,740.00
Total Expense:		2,118,740.00
Total Department: 3120 - STREET DIVISION:		-1,400,540.00

Account Number	Account Name	2026 DEPT
Department: 3125 - SNOW REMOVAL		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-43125-41102	TEMPORARY SALARIES	6,800.00
101-43125-41109	OVERTIME PAY	61,300.00
101-43125-41200	OASI-EMPLOYER CONTR.	200.00
101-43125-41400	WORKMEN'S COMP INSURANCE	2,900.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		71,200.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43125-42104	INSURANCE PREMIUMS	720.00
101-43125-42216	OUTSIDE CONTRACT LABOR	125,000.00
101-43125-42400	RENT-MACHINERY & EQUIP.	10,000.00
101-43125-42501	EQUIP. MAINTENANCE	20,000.00
101-43125-42603	MOTOR FUEL AND LUBRICANTS	87,000.00
101-43125-42604	PARTS FOR EQUIPMENT	50,000.00
101-43125-42619	CHEM., DRUG & LAB. SUP.	60,000.00
101-43125-42639	DEICING SAND	22,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		374,720.00
Total Expense:		445,920.00
Total Department: 3125 - SNOW REMOVAL:		445,920.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 3160 - STREET LIGHTING/FIRE PROTECTION		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43160-42104	INSURANCE PREMIUMS	2,300.00
101-43160-42800	STREET LIGHTING & HYDRANT FEES	986,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		988,300.00
Total Expense:		988,300.00
Total Department: 3160 - STREET LIGHTING/FIRE PROTECTION:		988,300.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 3254 - FLOOD CONTROL/USGS GAGING STATIONS		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43254-42104	INSURANCE PREMIUMS	810.00
101-43254-42225	WATER MONITORING	850.00
101-43254-42905	USGS GAGING STATIONS	30,000.00
101-43254-42910	EDUCATION AND OUTREACH	10,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		41,660.00
Total Expense:		41,660.00
Total Department: 3254 - FLOOD CONTROL/USGS GAGING STATIONS:		41,660.00

Account Number	Account Name	2026 DEPT
Department: 3700 - CEMETERY		
Revenue		
RevCategory: 38 - ENTERPRISE OPERATING		
101-33700-38601	SALE OF LOTS	80,000.00
101-33700-38602	GRAVE DIGGING CHARGES	70,000.00
101-33700-38603	ANNUAL & PERPETUAL CARE	2,700.00
101-33700-38604	SALE OF NICHES	12,000.00
101-33700-38607	RECORDING FEES	1,200.00
101-33700-38609	OTHER	5,000.00
Total RevCategory: 38 - ENTERPRISE OPERATING:		170,900.00
Total Revenue:		170,900.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-43700-41100	SUPERVISION SALARY	79,100.00
101-43700-41101	CLERICAL & OPER. SALARY	67,000.00
101-43700-41102	TEMPORARY SALARIES	54,500.00
101-43700-41200	OASI-EMPLOYER CONTR.	15,000.00
101-43700-41300	RETIREMENT AND PENSIONS	8,800.00
101-43700-41400	WORKMEN'S COMP INSURANCE	3,500.00
101-43700-41500	GROUP HEALTH INSURANCE	22,600.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		250,500.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-43700-42104	INSURANCE PREMIUMS	4,850.00
101-43700-42300	PUBLICATION & RECORDING FEES	900.00
101-43700-42501	EQUIP. MAINTENANCE	3,000.00
101-43700-42502	BLDG. MAINTENANCE	3,500.00
101-43700-42600	OFFICE SUPPLIES	750.00
101-43700-42601	CLEANING SUPPLIES	100.00
101-43700-42603	MOTOR FUEL AND LUBRICANTS	9,000.00
101-43700-42604	PARTS FOR EQUIPMENT	3,500.00
101-43700-42610	CLOTHING & MATERIAL	700.00
101-43700-42613	SMALL TOOLS	750.00
101-43700-42615	AG. & HORT. SUPPLIES	10,000.00
101-43700-42618	POSTAGE	100.00
101-43700-42620	OTHER SUPPLIES	1,000.00
101-43700-42801	NATURAL GAS	2,300.00
101-43700-42802	ELECTRICITY	2,500.00
101-43700-42803	WATER	1,700.00
101-43700-42804	SEWER	400.00
101-43700-42808	PROPANE	4,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		49,050.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-43700-43659	WEED TRIMMERS	1,000.00
101-43700-43682	MONUMENT FOUNDATION STRIPS	15,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		16,000.00
Total Expense:		315,550.00
Total Department: 3700 - CEMETERY:		-144,650.00

Account Number	Account Name	2026 DEPT
Department: 4132 - MOSQUITO CONTROL		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-44132-41102	TEMPORARY SALARIES	12,500.00
101-44132-41109	OVERTIME PAY	2,000.00
101-44132-41200	OASI-EMPLOYER CONTR.	1,100.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		15,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-44132-42104	INSURANCE PREMIUMS	520.00
101-44132-42637	MOSQUITO CONTROL SUPPLIES	95,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		95,520.00
Total Expense:		111,120.00
Total Department: 4132 - MOSQUITO CONTROL:		111,120.00

Account Number	Account Name	2026 DEPT
Department: 4143 - ANIMAL CONTROL/CODE ENFORCEMENT		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-44143-41101	CLERICAL & OPER. SALARY	126,600.00
101-44143-41102	TEMPORARY SALARIES	41,600.00
101-44143-41200	OASI-EMPLOYER CONTR.	12,500.00
101-44143-41300	RETIREMENT AND PENSIONS	7,700.00
101-44143-41400	WORKMEN'S COMP INSURANCE	2,100.00
101-44143-41500	GROUP HEALTH INSURANCE	22,600.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		213,100.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-44143-42104	INSURANCE PREMIUMS	2,200.00
101-44143-42204	NUISANCE ABATEMENT COSTS	2,000.00
101-44143-42216	OUTSIDE CONTRACT LABOR	80,000.00
101-44143-42501	EQUIP. MAINTENANCE	7,000.00
101-44143-42511	COMPUTER RENEWAL/MAINTENANCE	2,600.00
101-44143-42600	OFFICE SUPPLIES	600.00
101-44143-42603	MOTOR FUEL AND LUBRICANTS	7,100.00
101-44143-42607	EDUCATION & REC. SUPPLIES	450.00
101-44143-42610	CLOTHING & MATERIAL	1,100.00
101-44143-42619	CHEM., DRUG & LAB. SUP.	300.00
101-44143-42620	OTHER SUPPLIES	1,300.00
101-44143-42701	TRAVEL EXP. PERSONNEL	500.00
101-44143-42805	PHONE-MONTHLY SERVICE	960.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		106,110.00
Total Expense:		319,210.00
Total Department: 4143 - ANIMAL CONTROL/CODE ENFORCEMENT:		319,210.00

Account Number	Account Name	2026 DEPT
Department: 5240 - FORESTRY		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-35240-36909	OTHER MISC. REVENUE	7,500.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		7,500.00
Total Revenue:		7,500.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-45240-41100	SUPERVISION SALARY	128,500.00
101-45240-41101	CLERICAL & OPER. SALARY	154,700.00
101-45240-41102	TEMPORARY SALARIES	25,000.00
101-45240-41109	OVERTIME PAY	1,200.00
101-45240-41200	OASI-EMPLOYER CONTR.	22,500.00
101-45240-41300	RETIREMENT AND PENSIONS	17,300.00
101-45240-41400	WORKMEN'S COMP. INSURANCE	29,000.00
101-45240-41500	GROUP HEALTH INSURANCE	57,400.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		435,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-45240-42104	INSURANCE PREMIUMS	15,100.00
101-45240-42216	OUTSIDE CONTRACT LABOR	25,000.00
101-45240-42400	RENT-MACHINERY & EQUIP.	3,000.00
101-45240-42501	EQUIP. MAINTENANCE	30,000.00
101-45240-42504	MAINTENANCE OF OTHER	2,000.00
101-45240-42600	OFFICE SUPPLIES	200.00
101-45240-42603	MOTOR FUEL AND LUBRICANTS	13,000.00
101-45240-42610	CLOTHING & MATERIAL	1,400.00
101-45240-42613	SMALL TOOLS	500.00
101-45240-42615	AG. & HORT. SUPPLIES	76,000.00
101-45240-42627	SAFETY SUPPLIES	2,000.00
101-45240-42638	CONSTRUCTION MATERIALS	100.00
101-45240-42701	TRAVEL EXP. PERSONNEL	800.00
101-45240-42801	NATURAL GAS	200.00
101-45240-42802	ELECTRICITY	750.00
101-45240-42803	WATER	250.00
101-45240-42804	SEWER	250.00
101-45240-42805	PHONE-MONTHLY SERVICE	2,160.00
101-45240-42918	SUBSC. & MEMBERSHIP	1,200.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		173,910.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-45240-43301	TREES	15,000.00
101-45240-43600	MACHINERY & EQUIPMENT	3,500.00
101-45240-43602	COMPUTER EQUIPMENT/SOFTWARE	12,500.00
101-45240-43646	SAW/CHIPPER	2,500.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		33,500.00
Total Expense:		643,010.00
Total Department: 5240 - FORESTRY:		-635,510.00

Account Number	Account Name	2026 DEPT
Department: 5500 - LIBRARY		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-35500-34715	LATI SERVICE AGREEMENT	8,020.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		8,020.00
Total Revenue:		8,020.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-45500-41100	SUPERVISION SALARY	178,500.00
101-45500-41101	CLERICAL & OPER. SALARY	314,000.00
101-45500-41102	TEMPORARY SALARIES	90,000.00
101-45500-41200	OASI-EMPLOYER CONTR.	44,000.00
101-45500-41300	RETIREMENT AND PENSIONS	29,400.00
101-45500-41400	WORKMEN'S COMP INSURANCE	1,800.00
101-45500-41500	GROUP HEALTH INSURANCE	94,600.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		752,300.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-45500-42104	INSURANCE PREMIUMS	20,500.00
101-45500-42501	EQUIP. MAINTENANCE	2,500.00
101-45500-42504	MAINTENANCE OF OTHER	800.00
101-45500-42511	COMPUTER RENEWAL/MAINTENANCE	43,000.00
101-45500-42600	OFFICE SUPPLIES	11,000.00
101-45500-42601	CLEANING SUPPLIES	5,500.00
101-45500-42618	POSTAGE	12,000.00
101-45500-42627	SAFETY SUPPLIES	600.00
101-45500-42630	CIRCULATION SUPPLIES	13,000.00
101-45500-42683	ELECTRONIC SUBSCRIPTION	28,500.00
101-45500-42687	PATRON SUBSCRIPTIONS	10,000.00
101-45500-42688	EBOOKS	55,000.00
101-45500-42701	TRAVEL EXP. PERSONNEL	10,000.00
101-45500-42801	NATURAL GAS	12,000.00
101-45500-42802	ELECTRICITY	27,000.00
101-45500-42803	WATER	2,700.00
101-45500-42804	SEWER	700.00
101-45500-42805	PHONE-MONTHLY SERVICE	3,360.00
101-45500-42813	INTERNET SERVICE PROVIDER	1,200.00
101-45500-42918	SUBSC. & MEMBERSHIP	2,500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		261,860.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
101-45500-43400	LIB. BOOKS & OFF. REF.	80,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		80,000.00
Total Expense:		1,094,160.00
Total Department: 5500 - LIBRARY:		-1,086,140.00

Account Number	Account Name	2026 DEPT
Department: 6512 - COMMUNITY DEVELOPMENT DIVISION		
Revenue		
RevCategory: 32 - LICENSES & PERMITS		
101-36512-32201	BUILDING PERMITS	300,000.00
101-36512-32202	CONTRACTOR LICENSE FEE	14,000.00
101-36512-32210	MOVING PERMITS	200.00
101-36512-32211	SIGN PERMITS	4,000.00
Total RevCategory: 32 - LICENSES & PERMITS:		318,200.00
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
101-36512-34103	ZONING & SUBD. FEES	13,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		13,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
101-36512-36909	OTHER MISC. REVENUE	2,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		2,000.00
Total Revenue:		333,200.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
101-46512-41100	SUPERVISION SALARY	189,200.00
101-46512-41101	CLERICAL & OPER. SALARY	180,000.00
101-46512-41109	OVERTIME PAY	900.00
101-46512-41200	OASI-EMPLOYER CONTR.	26,700.00
101-46512-41300	RETIREMENT AND PENSIONS	22,200.00
101-46512-41400	WORKMEN'S COMP INSURANCE	1,500.00
101-46512-41500	GROUP HEALTH INSURANCE	79,800.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		500,300.00
ExpCategory: 42 - CURRENT EXPENDITURES		
101-46512-42104	INSURANCE PREMIUMS	2,900.00
101-46512-42203	CONSULTANT SERVICES	40,000.00
101-46512-42511	COMPUTER RENEWAL/MAINTENANCE	38,000.00
101-46512-42600	OFFICE SUPPLIES	2,800.00
101-46512-42603	MOTOR FUEL AND LUBRICANTS	3,100.00
101-46512-42618	POSTAGE	1,200.00
101-46512-42635	RESOURCE MATERIALS	2,050.00
101-46512-42701	TRAVEL EXP. PERSONNEL	3,000.00
101-46512-42703	PROF. WORKSHOP/TRAINING	3,000.00
101-46512-42805	PHONE-MONTHLY SERVICE	2,400.00
101-46512-42915	PLANNING COMMISSION EXPENSES	1,500.00
101-46512-42918	SUBSC. & MEMBERSHIP	1,600.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		101,550.00
Total Expense:		601,850.00
Total Department: 6512 - COMMUNITY DEVELOPMENT DIVISION:		-268,650.00

Account Number	Account Name	2026 DEPT
Department: 9300 - OPERATING TRANSFER		
Expense		
ExpCategory: 49 - OTHER FINANCING USES		
101-49300-49311	TRANS OUT-PARK & REC	1,875,000.00
101-49300-49312	TRANS OUT-AIRPORT	500,000.00
101-49300-49320	TRANS OUT - E911	100,000.00
Total ExpCategory: 49 - OTHER FINANCING USES:		2,475,000.00
Total Expense:		2,475,000.00
Total Department: 9300 - OPERATING TRANSFER:		2,475,000.00
Total Fund: 101 - GENERAL FUND:		-1,961,330.00

Account Number	Account Name	2026 DEPT
Fund: 201 - PARK & RECREATION FUND		
Department: 5121 - SUPERVISION		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35121-36100	INTEREST EARNED	96,000.00
201-35121-36211	THUNDER ROAD LEASE INCOME	20,000.00
201-35121-36909	OTHER MISC. REVENUE	500.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		116,500.00
RevCategory: 39 - OTHER FINANCING SOURCES		
201-35121-39112	TRANS IN-GENERAL FUND	1,875,000.00
201-35121-39113	TRANS IN-BBB SALES TAX	700,000.00
Total RevCategory: 39 - OTHER FINANCING SOURCES:		2,575,000.00
Total Revenue:		2,691,500.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45121-41100	SUPERVISION SALARY	129,900.00
201-45121-41101	CLERICAL & OPER. SALARY	61,000.00
201-45121-41102	TEMPORARY SALARIES	16,800.00
201-45121-41200	OASI-EMPLOYER CONTR.	15,500.00
201-45121-41300	RETIREMENT AND PENSIONS	11,500.00
201-45121-41400	WORKMEN'S COMP INSURANCE	500.00
201-45121-41500	GROUP HEALTH INSURANCE	28,800.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		264,000.00
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45121-42104	INSURANCE PREMIUMS	1,800.00
201-45121-42217	ADVERTISING	500.00
201-45121-42504	MAINTENANCE OF OTHER	700.00
201-45121-42511	COMPUTER RENEWAL/MAINTENANCE	19,000.00
201-45121-42600	OFFICE SUPPLIES	2,500.00
201-45121-42618	POSTAGE	1,250.00
201-45121-42701	TRAVEL EXP. PERSONNEL	800.00
201-45121-42805	PHONE-MONTHLY SERVICE	1,320.00
201-45121-42918	SUBSC. & MEMBERSHIP	500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		28,370.00
Total Expense:		292,370.00
Total Department: 5121 - SUPERVISION:		2,399,130.00

Account Number	Account Name	2026 DEPT
Department: 5123 - RECREATION PROGRAMS		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35123-34703	SENIOR GAMES	1,900.00
201-35123-34705	FACILITY USE CHARGES	18,000.00
201-35123-34730	FEES-BASKETBALL-YOUTH	15,000.00
201-35123-34731	FEES-ASSORTED YOUTH PROGRAMS	7,000.00
201-35123-34732	FEES-BASEBALL	18,000.00
201-35123-34733	FEES-BASKETBALL-ADULT	10,000.00
201-35123-34735	SENIOR PROGRAMS	2,000.00
201-35123-34736	FEES-YOUTH TRACK	1,000.00
201-35123-34737	FEES-GIRLS SOFTBALL	3,500.00
201-35123-34739	FEES-GYMNASTICS	7,000.00
201-35123-34740	FEES-POTTERY	2,500.00
201-35123-34741	FEES-TENNIS LEAGUE	2,400.00
201-35123-34744	FEES-TENNIS LESSONS	6,500.00
201-35123-34745	FEES-VOLLEYBALL	10,000.00
201-35123-34746	FEES-YOUTH FOOTBALL	27,000.00
201-35123-34747	FEES-ARCHERY	2,500.00
201-35123-34750	BIRTHDAY PARTIES	23,000.00
201-35123-34751	FEES-ART PROGRAMS	2,000.00
201-35123-34752	ASSORTED LEAGUES	9,500.00
201-35123-34754	FEES - BAND	400.00
201-35123-34755	SKATE BOARD LESSONS	500.00
201-35123-34758	YOUTH VOLLEYBALL	8,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		177,700.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35123-36700	DONATIONS	9,000.00
201-35123-36909	OTHER MISC. REVENUE	1,250.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		10,250.00
Total Revenue:		187,950.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45123-41100	SUPERVISION SALARY	237,700.00
201-45123-41102	TEMPORARY SALARIES	85,500.00
201-45123-41200	OASI-EMPLOYER CONTR.	24,000.00
201-45123-41300	RETIREMENT AND PENSIONS	14,500.00
201-45123-41400	WORKMEN'S COMP INSURANCE	2,400.00
201-45123-41500	GROUP HEALTH INSURANCE	37,500.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		401,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45123-42104	INSURANCE PREMIUMS	21,940.00
201-45123-42217	ADVERTISING	8,500.00
201-45123-42501	EQUIP. MAINTENANCE	4,000.00
201-45123-42504	MAINTENANCE OF OTHER	1,200.00
201-45123-42600	OFFICE SUPPLIES	1,000.00
201-45123-42601	CLEANING SUPPLIES	10,000.00
201-45123-42607	EDUCATION & REC. SUPPLIES	26,000.00
201-45123-42608	JR. B.B. & REC. SUPPLIES	11,000.00
201-45123-42613	SMALL TOOLS	500.00
201-45123-42638	CONSTRUCTION MATERIALS	1,500.00
201-45123-42701	TRAVEL EXP. PERSONNEL	2,000.00
201-45123-42801	NATURAL GAS	15,000.00
201-45123-42802	ELECTRICITY	12,500.00
201-45123-42803	WATER	2,500.00
201-45123-42804	SEWER	1,500.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
201-45123-42805	PHONE-MONTHLY SERVICE	1,980.00
201-45123-42918	SUBSC. & MEMBERSHIP	1,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		122,120.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45123-43201	IMPROVEMENTS TO BUILDINGS	5,500.00
201-45123-43656	BASEBALL/SOFTBALL EQUIPMENT	2,500.00
201-45123-43691	RECREATION EQUIPMENT	5,000.00
201-45123-43697	HOCKEY EQUIPMENT	1,500.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		14,500.00
Total Expense:		538,220.00
Total Department: 5123 - RECREATION PROGRAMS:		-350,270.00

Account Number	Account Name	2026 DEPT
Department: 5125 - GOLF COURSE		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35125-34701	MEMBERSHIP FEES	705,000.00
201-35125-34704	CONCESSIONS	250,000.00
201-35125-34707	CART STORAGE	30,000.00
201-35125-34711	GIFT CARD/VOUCHER SALES	5,000.00
201-35125-34738	FEES-GOLF LESSONS	6,000.00
201-35125-34757	FEES - YOUTH GOLF LEAGUE	1,850.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		997,850.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35125-36209	GOLF CART RENTALS	225,000.00
201-35125-36903	CONVENIENCE FEES	4,000.00
201-35125-36909	OTHER MISC. REVENUE	55,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		284,000.00
Total Revenue:		1,281,850.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45125-41100	SUPERVISION SALARY	190,500.00
201-45125-41101	CLERICAL & OPER. SALARY	106,000.00
201-45125-41102	TEMPORARY SALARIES	250,000.00
201-45125-41109	OVERTIME PAY	7,500.00
201-45125-41200	OASI-EMPLOYER CONTR.	42,200.00
201-45125-41300	RETIREMENT AND PENSIONS	18,700.00
201-45125-41400	WORKMEN'S COMP INSURANCE	6,500.00
201-45125-41500	GROUP HEALTH INSURANCE	48,200.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		669,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45125-42104	INSURANCE PREMIUMS	18,150.00
201-45125-42203	CONSULTANT SERVICES	15,000.00
201-45125-42217	ADVERTISING	1,700.00
201-45125-42219	BANKING SERVICES	1,000.00
201-45125-42400	RENT-MACHINERY & EQUIP.	96,000.00
201-45125-42501	EQUIP. MAINTENANCE	35,000.00
201-45125-42504	MAINTENANCE OF OTHER	1,500.00
201-45125-42511	COMPUTER RENEWAL/MAINTENANCE	9,600.00
201-45125-42514	REPAIR TO CLUBHOUSE	7,500.00
201-45125-42515	REPAIR-MAINTENANCE SHOP	1,000.00
201-45125-42516	REPAIR-CART STORAGE BLDG	2,500.00
201-45125-42521	REPAIR-IRRIGATION EQUIPMENT	30,000.00
201-45125-42600	OFFICE SUPPLIES	1,800.00
201-45125-42603	MOTOR FUEL AND LUBRICANTS	36,000.00
201-45125-42613	SMALL TOOLS	6,000.00
201-45125-42615	AG. & HORT. SUPPLIES	65,000.00
201-45125-42617	CLEANING SERVICE	5,000.00
201-45125-42619	CHEM., DRUG & LAB. SUP.	50,000.00
201-45125-42622	GOLF SUPPLIES	10,000.00
201-45125-42627	SAFETY SUPPLIES	900.00
201-45125-42631	MERCHANDISE FOR RESALE	120,000.00
201-45125-42638	CONSTRUCTION MATERIALS	1,500.00
201-45125-42701	TRAVEL EXP. PERSONNEL	5,000.00
201-45125-42801	NATURAL GAS	2,700.00
201-45125-42802	ELECTRICITY	20,500.00
201-45125-42803	WATER	1,400.00
201-45125-42804	SEWER	5,000.00
201-45125-42805	PHONE-MONTHLY SERVICE	960.00

Account Number	Account Name	2026 DEPT
201-45125-42900	AWARDS & INDEMNITIES	35,000.00
201-45125-42918	SUBSC. & MEMBERSHIP	4,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		589,710.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45125-43600	MACHINERY & EQUIPMENT	6,000.00
201-45125-43617	EQUIPMENT	3,800.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		9,800.00
Total Expense:		1,269,110.00
Total Department: 5125 - GOLF COURSE:		12,740.00

Account Number	Account Name	2026 DEPT
Department: 5126 - FAMILY AQUATIC CENTER		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35126-34702	FEES-ADMISSION & PROGRAMS	195,000.00
201-35126-34704	CONCESSIONS	74,000.00
201-35126-34713	AQUATIC FEES/SWIM CLASS	27,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		296,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35126-36208	RENTALS - POOL	3,000.00
201-35126-36909	OTHER MISC. REVENUE	1,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		4,000.00
Total Revenue:		300,000.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45126-41102	TEMPORARY SALARIES	218,450.00
201-45126-41109	OVERTIME PAY	5,000.00
201-45126-41200	OASI-EMPLOYER CONTR.	17,100.00
201-45126-41400	WORKMEN'S COMP INSURANCE	4,200.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		244,750.00
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45126-42104	INSURANCE PREMIUMS	17,840.00
201-45126-42501	EQUIP. MAINTENANCE	6,000.00
201-45126-42502	BLDG. MAINTENANCE	6,500.00
201-45126-42504	MAINTENANCE OF OTHER	2,000.00
201-45126-42600	OFFICE SUPPLIES	1,250.00
201-45126-42619	CHEM., DRUG & LAB. SUP.	29,000.00
201-45126-42627	SAFETY SUPPLIES	8,000.00
201-45126-42631	MERCHANDISE FOR RESALE	35,000.00
201-45126-42801	NATURAL GAS	27,000.00
201-45126-42802	ELECTRICITY	18,500.00
201-45126-42803	WATER	29,000.00
201-45126-42804	SEWER	600.00
201-45126-42805	PHONE-MONTHLY SERVICE	1,400.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		182,090.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45126-43600	MACHINERY & EQUIPMENT	2,500.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		2,500.00
Total Expense:		429,340.00
Total Department: 5126 - FAMILY AQUATIC CENTER:		-129,340.00

Account Number	Account Name	2026 DEPT
Department: 5134 - ZOO		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35134-34700	USER FEES - ADMISSIONS	345,000.00
201-35134-34701	MEMBERSHIP FEES	89,000.00
201-35134-34702	FEES-ADMISSION & PROGRAMS	38,000.00
201-35134-34704	CONCESSIONS	35,000.00
201-35134-34718	GIFT SHOP SALES	85,000.00
201-35134-34719	COIN OPERATED MACHINES	15,500.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		607,500.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35134-36206	RENTALS - CUSTOMER CONV.	1,200.00
201-35134-36700	DONATIONS	37,000.00
201-35134-36909	OTHER MISC. REVENUE	1,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		39,200.00
RevCategory: 39 - OTHER FINANCING SOURCES		
201-35134-39101	SALE OF GEN. FIXED ASSETS	5,000.00
Total RevCategory: 39 - OTHER FINANCING SOURCES:		5,000.00
Total Revenue:		651,700.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45134-41100	SUPERVISION SALARY	304,000.00
201-45134-41101	CLERICAL & OPER. SALARY	487,800.00
201-45134-41102	TEMPORARY SALARIES	218,000.00
201-45134-41109	OVERTIME PAY	14,000.00
201-45134-41200	OASI-EMPLOYER CONTR.	77,000.00
201-45134-41300	RETIREMENT AND PENSIONS	55,500.00
201-45134-41400	WORKMEN'S COMP INSURANCE	15,000.00
201-45134-41500	GROUP HEALTH INSURANCE	119,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,290,300.00
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45134-42104	INSURANCE PREMIUMS	30,450.00
201-45134-42205	MEDICAL SERVICES	500.00
201-45134-42217	ADVERTISING	7,000.00
201-45134-42501	EQUIP. MAINTENANCE	28,000.00
201-45134-42502	BLDG. MAINTENANCE	12,000.00
201-45134-42504	MAINTENANCE OF OTHER	5,000.00
201-45134-42506	REPAIRS TO VEHICLES	3,000.00
201-45134-42600	OFFICE SUPPLIES	4,000.00
201-45134-42601	CLEANING SUPPLIES	6,500.00
201-45134-42603	MOTOR FUEL AND LUBRICANTS	3,500.00
201-45134-42607	EDUCATION & REC. SUPPLIES	3,500.00
201-45134-42610	CLOTHING & MATERIAL	1,200.00
201-45134-42613	SMALL TOOLS	400.00
201-45134-42614	LIVESTOCK AND POULTRY	105,000.00
201-45134-42615	AG. & HORT. SUPPLIES	7,500.00
201-45134-42619	CHEM., DRUG & LAB. SUP.	30,000.00
201-45134-42627	SAFETY SUPPLIES	750.00
201-45134-42631	MERCHANDISE AVAIL FOR RESALE	50,000.00
201-45134-42700	TRANSPORTATION	2,500.00
201-45134-42701	TRAVEL EXP. PERSONNEL	5,000.00
201-45134-42801	NATURAL GAS	9,000.00
201-45134-42802	ELECTRICITY	43,000.00
201-45134-42803	WATER	27,000.00
201-45134-42804	SEWER	2,500.00
201-45134-42805	PHONE-MONTHLY SERVICE	5,760.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
201-45134-42918	SUBSC. & MEMBERSHIP	6,500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		399,560.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45134-43201	IMPROVEMENTS TO BUILDINGS	2,500.00
201-45134-43300	ZOO ANIMALS	2,500.00
201-45134-43600	EQUIPMENT	2,500.00
201-45134-43607	ELECTRONIC & COMM. EQUIPMENT	1,200.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		8,700.00
Total Expense:		1,698,560.00
Total Department: 5134 - ZOO:		-1,046,860.00

Account Number	Account Name	2026 DEPT
Department: 5135 - ICE ARENA		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35135-34702	FEES-ADMISSION & PROGRAMS	37,000.00
201-35135-34704	CONCESSIONS	375,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		412,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35135-36202	RENTALS -EQUIPMENT	21,000.00
201-35135-36204	RENTALS - ICE	225,000.00
201-35135-36213	JR. TEAM RENTAL	57,000.00
201-35135-36909	OTHER MISC. REVENUE	1,500.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		304,500.00
Total Revenue:		716,500.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45135-41100	SUPERVISION SALARY	99,500.00
201-45135-41101	CLERICAL & OPERATOR SALARIES	53,700.00
201-45135-41102	TEMPORARY SALARIES	120,000.00
201-45135-41109	OVERTIME PAY	3,700.00
201-45135-41200	OASI-EMPLOYER CONTR.	21,000.00
201-45135-41300	RETIREMENT AND PENSIONS	12,700.00
201-45135-41400	WORKMEN'S COMP INSURANCE	1,700.00
201-45135-41500	GROUP HEALTH INSURANCE	17,300.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		329,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45135-42104	INSURANCE PREMIUMS	77,300.00
201-45135-42203	CONSULTANT SERVICES	8,000.00
201-45135-42217	ADVERTISING	1,000.00
201-45135-42501	EQUIP. MAINTENANCE	9,000.00
201-45135-42502	BLDG. MAINTENANCE	20,000.00
201-45135-42504	MAINTENANCE OF OTHER	7,500.00
201-45135-42600	OFFICE SUPPLIES	1,500.00
201-45135-42601	CLEANING SUPPLIES	7,500.00
201-45135-42603	MOTOR FUELS & LUBRICANTS	1,250.00
201-45135-42610	CLOTHING & MATERIAL	700.00
201-45135-42617	CLEANING SERVICE	23,000.00
201-45135-42631	MERCHANDISE FOR RESALE	165,000.00
201-45135-42701	TRAVEL EXP. PERSONNEL	500.00
201-45135-42801	NATURAL GAS	65,000.00
201-45135-42802	ELECTRICITY	140,000.00
201-45135-42803	WATER	15,000.00
201-45135-42804	SEWER	9,000.00
201-45135-42805	PHONE-MONTHLY SERVICE	1,200.00
201-45135-42918	SUBSC. & MEMBERSHIP	16,500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		568,950.00
ExpCategory: 45 - OTHER EXPENDITURES		
201-45135-45300	REFUNDS & REIMBURSEMENTS	100,000.00
Total ExpCategory: 45 - OTHER EXPENDITURES:		100,000.00
Total Expense:		998,550.00
Total Department: 5135 - ICE ARENA:		-282,050.00

Account Number	Account Name	2026 DEPT
Department: 5142 - PARKS SYSTEM		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
201-35142-34704	CONCESSIONS	1,700.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		1,700.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
201-35142-36200	RENTALS-BUILDINGS	19,000.00
201-35142-36201	RENTALS-LIGHTS	7,000.00
201-35142-36202	RENTALS-EQUIPMENT	1,000.00
201-35142-36203	RENTALS - CAMPGROUND	130,000.00
201-35142-36205	GARDEN SITE RENTAL	6,200.00
201-35142-36207	DERBY DOWNS RENTAL	2,500.00
201-35142-36700	DONATIONS	5,000.00
201-35142-36713	DONATIONS-PARK DEV	1,500.00
201-35142-36903	CONVENIENCE FEES	8,500.00
201-35142-36909	OTHER MISC. REVENUE	3,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		183,700.00
RevCategory: 39 - OTHER FINANCING SOURCES		
201-35142-39101	SALE OF GEN. FIXED ASSETS	2,000.00
Total RevCategory: 39 - OTHER FINANCING SOURCES:		2,000.00
Total Revenue:		187,400.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
201-45142-41100	SUPERVISION SALARY	275,000.00
201-45142-41101	CLERICAL & OPER. SALARY	285,500.00
201-45142-41102	TEMPORARY SALARIES	186,600.00
201-45142-41109	OVERTIME PAY	6,500.00
201-45142-41200	OASI-EMPLOYER CONTR.	55,500.00
201-45142-41300	RETIREMENT AND PENSIONS	34,000.00
201-45142-41400	WORKMEN'S COMP INSURANCE	14,000.00
201-45142-41500	GROUP HEALTH INSURANCE	105,900.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		963,000.00
ExpCategory: 42 - CURRENT EXPENDITURES		
201-45142-42104	INSURANCE PREMIUMS	30,450.00
201-45142-42216	OUTSIDE CONTRACT LABOR	20,000.00
201-45142-42219	BANKING SERVICES	8,500.00
201-45142-42400	RENT-MACHINERY & EQUIP.	2,000.00
201-45142-42402	HYDRANT RENTAL	1,700.00
201-45142-42501	EQUIP. MAINTENANCE	40,000.00
201-45142-42502	BLDG. MAINTENANCE	7,000.00
201-45142-42504	MAINTENANCE OF OTHER	25,000.00
201-45142-42505	TRAIL/SIDEWALK MAINTENANCE	13,000.00
201-45142-42506	REPAIRS TO VEHICLES	12,000.00
201-45142-42507	REPAIRS TO SHOP	1,300.00
201-45142-42508	REPAIR/MAINT. TO PARK SHELTERS	3,000.00
201-45142-42510	REPAIR/MAINT. - COMFORT STATIONS	2,300.00
201-45142-42511	COMPUTER RENEWAL/MAINTENANCE	3,200.00
201-45142-42517	REPAIR/MAINT. - BALLFIELDS	10,000.00
201-45142-42518	REPAIR/MAINT. - COURTS	3,000.00
201-45142-42521	REPAIR-IRRIGATION EQUIPMENT	9,750.00
201-45142-42522	REPAIR/MAINT. - DERBY DOWNS	1,000.00
201-45142-42526	REPAIR/MAINT. - PLAYGROUND	8,000.00
201-45142-42530	MAINTENANCE - SHOOTING RANGE	6,000.00
201-45142-42600	OFFICE SUPPLIES	1,300.00
201-45142-42601	CLEANING SUPPLIES	600.00
201-45142-42603	MOTOR FUEL AND LUBRICANTS	42,000.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
201-45142-42610	CLOTHING & MATERIAL	2,800.00
201-45142-42613	SMALL TOOLS	3,100.00
201-45142-42615	AG. & HORT. SUPPLIES	45,000.00
201-45142-42617	CLEANING SERVICE	15,000.00
201-45142-42619	CHEM., DRUG & LAB. SUP.	3,500.00
201-45142-42627	SAFETY SUPPLIES	11,900.00
201-45142-42628	ELECTRICAL SUPPLIES	2,300.00
201-45142-42638	CONSTRUCTION MATERIALS	4,250.00
201-45142-42701	TRAVEL EXP. PERSONNEL	1,000.00
201-45142-42801	NATURAL GAS	2,300.00
201-45142-42802	ELECTRICITY	40,000.00
201-45142-42803	WATER	80,000.00
201-45142-42804	SEWER	8,200.00
201-45142-42805	PHONE-MONTHLY SERVICE	3,360.00
201-45142-42918	SUBSC. & MEMBERSHIP	1,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		474,810.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
201-45142-43600	MACHINERY & EQUIPMENT	36,500.00
201-45142-43900	IMPROV. OTHER THAN BUILDINGS	10,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		46,500.00
Total Expense:		1,484,310.00
Total Department: 5142 - PARKS SYSTEM:		-1,296,910.00
Total Fund: 201 - PARK & RECREATION FUND:		-693,560.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 203 - BBB SALES TAX		
Department: 9000 - OPERATING TRANSFERS		
Revenue		
RevCategory: 31 - TAXES		
203-39000-31301	BED, BOARD AND BOOZE TAX	1,352,580.00
	Total RevCategory: 31 - TAXES:	1,352,580.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
203-39000-36100	INTEREST EARNED	45,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	45,000.00
	Total Revenue:	1,397,580.00
	Total Department: 9000 - OPERATING TRANSFERS:	1,397,580.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 9010 - EVENT CENTER		
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
203-49010-42501	EQUIP. MAINTENANCE	100,000.00
203-49010-42805	PHONE-MONTHLY SERVICE	2,400.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		102,400.00
Total Expense:		102,400.00
Total Department: 9010 - EVENT CENTER:		102,400.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 9011 - CITY PROMOTION		
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
203-49011-45608	CVB, INC.	350,000.00
203-49011-45631	4TH OF JULY	40,000.00
203-49011-45644	CHAMBER OF COMMERCE	90,000.00
203-49011-45651	FLOWER PROJECT	7,000.00
Total ExpCategory: 45 - OTHER EXPENDITURES:		487,000.00
Total Expense:		487,000.00
Total Department: 9011 - CITY PROMOTION:		487,000.00

Account Number	Account Name	2026 DEPT
Department: 9013 - OTHER - TRANSFER		
Expense		
ExpCategory: 49 - OTHER FINANCING USES		
203-49013-49311	TRANS OUT-PARK & REC.	700,000.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	700,000.00
	Total Expense:	700,000.00
	Total Department: 9013 - OTHER - TRANSFER:	700,000.00
	Total Fund: 203 - BBB SALES TAX:	108,180.00

Account Number	Account Name	2026 DEPT
Fund: 204 - PRAIRIE LAKES WELLNESS CENTER FUND		
Department: 5122 - PRAIRIE LAKES WELLNESS CENTER		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
204-35122-34701	MEMBERSHIP FEES	1,322,000.00
204-35122-34702	FEES-ADMISSION & PROGRAM	170,000.00
204-35122-34713	AQUATIC FEES/SWIM CLASS	119,950.00
204-35122-34714	ENROLLMENT FEE FOR BLDG.	16,150.00
204-35122-34717	MERCHANDISE REVENUE	8,510.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		1,636,610.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
204-35122-36100	INTEREST EARNED	6,600.00
204-35122-36200	RENTALS-BUILDINGS	77,150.00
204-35122-36702	SPONSORSHIPS	21,500.00
204-35122-36909	OTHER MISC. REVENUE	9,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		114,250.00
Total Revenue:		1,750,860.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
204-45122-41100	SUPERVISION SALARY	269,500.00
204-45122-41101	CLERICAL & OPER. SALARY	105,000.00
204-45122-41102	TEMPORARY SALARIES	544,700.00
204-45122-41200	OASI-EMPLOYER CONTR.	69,000.00
204-45122-41300	RETIREMENT AND PENSIONS	24,000.00
204-45122-41400	WORKMEN'S COMP INSURANCE	8,000.00
204-45122-41500	GROUP HEALTH INSURANCE	65,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,085,200.00
ExpCategory: 42 - CURRENT EXPENDITURES		
204-45122-42104	INSURANCE PREMIUMS	73,100.00
204-45122-42203	CONSULTANT SERVICES	2,000.00
204-45122-42217	ADVERTISING	16,770.00
204-45122-42501	EQUIP. MAINTENANCE	34,200.00
204-45122-42502	BLDG. MAINTENANCE	65,500.00
204-45122-42511	COMPUTER RENEWAL/MAINTENANCE	18,000.00
204-45122-42600	OFFICE SUPPLIES	5,140.00
204-45122-42601	CLEANING SUPPLIES	37,000.00
204-45122-42607	EDUCATION & REC. SUPPLIES	50,880.00
204-45122-42618	POSTAGE	2,100.00
204-45122-42619	CHEM., DRUG & LAB. SUP.	39,300.00
204-45122-42620	OTHER SUPPLIES	1,500.00
204-45122-42631	MERCHANDISE AVAIL FOR RESALE	1,100.00
204-45122-42701	TRAVEL EXP. PERSONNEL	2,500.00
204-45122-42801	GAS	51,200.00
204-45122-42802	ELECTRIC	154,000.00
204-45122-42803	WATER	12,550.00
204-45122-42804	SEWER	8,750.00
204-45122-42805	PHONE - MONTHLY SERVICE	2,850.00
204-45122-42918	SUBSC. & MEMBERSHIP	11,250.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		589,690.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
204-45122-43201	IMPROVEMENTS TO BUILDINGS	20,000.00
204-45122-43600	MACHINERY & EQUIPMENT	6,960.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		26,960.00
ExpCategory: 44 - DEBT SERVICES		
204-45122-44100	PRINCIPAL	29,080.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
204-45122-44101	INTEREST EXPENSE	4,970.00
	Total ExpCategory: 44 - DEBT SERVICES:	34,050.00
	Total Expense:	1,735,900.00
	Total Department: 5122 - PRAIRIE LAKES WELLNESS CENTER:	14,960.00
	Total Fund: 204 - PRAIRIE LAKES WELLNESS CENTER FUND:	14,960.00

Account Number	Account Name	2026 DEPT
Fund: 212 - CAPITAL IMPROVEMENT FUND		
Department: 2084 - PUBLIC SAFETY IMPROVEMENT		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-42084-43213	TRAINING CENTER - FIRE	80,000.00
212-42084-43600	MACHINERY & EQUIPMENT	72,500.00
212-42084-43900	IMPROVEMENTS OTHER THAN BLDGS.	85,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		237,500.00
Total Expense:		237,500.00
Total Department: 2084 - PUBLIC SAFETY IMPROVEMENT:		237,500.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 2085 - PUBLIC SAFETY EQUIPMENT/VEHICLES		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-42085-43800	VEHICLES	237,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		<u>237,000.00</u>
Total Expense:		<u>237,000.00</u>
Total Department: 2085 - PUBLIC SAFETY EQUIPMENT/VEHICLES:		<u>237,000.00</u>

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 3015 - PUBLIC WORKS EQUIPMENT/VEHICLES		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-43015-43600	MACHINERY & EQUIPMENT	264,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	264,000.00
	Total Expense:	264,000.00
	Total Department: 3015 - PUBLIC WORKS EQUIPMENT/VEHICLES:	264,000.00

Account Number	Account Name	2026 DEPT
Department: 3180 - STREET SYSTEM IMPROVEMENT		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-43180-43662	ANNUAL BRIDGE INSPECTIONS	10,000.00
212-43180-43700	STREET IMPROVEMENTS	874,000.00
212-43180-43919	NEIGHBORHOOD STREET IMPROVEMEN	3,113,000.00
212-43180-43964	SIDEWALK, CURB & GUTTER	25,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		4,022,000.00
Total Expense:		4,022,000.00
Total Department: 3180 - STREET SYSTEM IMPROVEMENT:		4,022,000.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 3280 - STORM SEWER/FLOOD PROJECT		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-43280-43902	MISC DRAINAGE IMPROVEMENTS	250,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	250,000.00
	Total Expense:	250,000.00
	Total Department: 3280 - STORM SEWER/FLOOD PROJECT:	250,000.00

Account Number	Account Name	2026 DEPT
Department: 5110 - PARK & REC. EQUIPMENT/VEHICLES		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-45110-43600	MACHINERY & EQUIPMENT	310,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	310,000.00
	Total Expense:	310,000.00
	Total Department: 5110 - PARK & REC. EQUIPMENT/VEHICLES:	310,000.00

Account Number	Account Name	2026 DEPT
Department: 5182 - RECREATIONAL FACILITY IMPROVEMENTS		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-45182-43301	TREES	50,000.00
212-45182-43924	KOCH COMPLEX IMPROVEMENTS	50,000.00
212-45182-43930	CEMETERY IMPROVEMENTS	145,000.00
212-45182-43947	CAMPGROUND IMPROVEMENTS	30,000.00
212-45182-43948	PARK & PLAYGROUND IMPROVEMENTS	435,000.00
212-45182-43950	FENCING	25,000.00
212-45182-43962	BIKE TRAIL IMPROVEMENTS	350,000.00
212-45182-43976	BASKETBALL COURTS	37,500.00
212-45182-43991	GOLF COURSE PROJECTS	80,000.00
212-45182-43992	AQUATIC CENTER IMPROVEMENTS	65,000.00
212-45182-43993	ZOO IMPROVEMENTS	400,000.00
212-45182-43994	ICE ARENA IMPROVEMENTS	28,500.00
212-45182-43999	COMMUNITY REC CTR IMPROVEMENTS	55,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		1,751,000.00
Total Expense:		1,751,000.00
Total Department: 5182 - RECREATIONAL FACILITY IMPROVEMENTS:		1,751,000.00

Account Number	Account Name	2026 DEPT
Department: 6583 - INDUSTR PARK & OTHER INFRASTRUCTURE		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
212-46583-43201	IMPROVEMENTS TO BUILDING	80,000.00
212-46583-43901	IMPROVEMENTS - FIBER OPTICS	35,000.00
212-46583-43970	GIS PROJECT	69,750.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		184,750.00
Total Expense:		184,750.00
Total Department: 6583 - INDUSTR PARK & OTHER INFRASTRUCTURE:		184,750.00

Account Number	Account Name	2026 DEPT
Department: 7000 - DEBT SERVICE PAYMENTS		
Expense		
ExpCategory: 44 - DEBT SERVICES		
212-47000-44100	PRINCIPAL	3,486,200.00
212-47000-44101	INTEREST	1,984,100.00
212-47000-44103	FISCAL AGENT CHARGES	6,000.00
Total ExpCategory: 44 - DEBT SERVICES:		5,476,300.00
Total Expense:		5,476,300.00
Total Department: 7000 - DEBT SERVICE PAYMENTS:		5,476,300.00

Account Number	Account Name	2026 DEPT
Department: 9000 - OPERATING TRANSFERS		
Revenue		
RevCategory: 31 - TAXES		
212-39000-31300	SALES AND USE TAX	11,275,000.00
	Total RevCategory: 31 - TAXES:	11,275,000.00
RevCategory: 33 - INTERGOVERNMENTAL		
212-39000-33406	STATE STP FUNDS	850,000.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	850,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
212-39000-36100	INTEREST EARNED	650,000.00
212-39000-36909	MISCELLANEOUS REVENUE	100,000.00
	Total RevCategory: 36 - MISCELLANEOUS REVENUE:	750,000.00
	Total Revenue:	12,875,000.00
Expense		
ExpCategory: 49 - OTHER FINANCING USES		
212-49000-49300	TRANSFER OUT - TO AIRPORT	142,030.00
212-49000-49301	TRANSFER OUT-TIF #11	75,000.00
212-49000-49320	TRANSFER OUT - E-911	200,000.00
	Total ExpCategory: 49 - OTHER FINANCING USES:	417,030.00
	Total Expense:	417,030.00
	Total Department: 9000 - OPERATING TRANSFERS:	12,457,970.00
	Total Fund: 212 - CAPITAL IMPROVEMENT FUND:	-274,580.00

Account Number	Account Name	2026 DEPT
Fund: 214 - 911 FUND		
Department: 2151 - E-911		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
214-32151-34208	E-911 TELEPHONE SURCHARGE	585,000.00
214-32151-34209	COUNTY E-911 SURCHARGES	446,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		1,031,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
214-32151-36100	INTEREST EARNED	30,000.00
214-32151-36703	COUNTY CONTRIBUTIONS	62,500.00
214-32151-36909	OTHER MISC. REVENUE	1,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		93,500.00
RevCategory: 39 - OTHER FINANCING SOURCES		
214-32151-39112	TRANS IN-GENERAL FUND	100,000.00
214-32151-39113	TRANSFER IN - CAPITAL IMP FUND	200,000.00
Total RevCategory: 39 - OTHER FINANCING SOURCES:		300,000.00
Total Revenue:		1,424,500.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
214-42151-41100	SUPERVISION SALARY	165,500.00
214-42151-41101	CLERICAL & OPER. SALARY	771,500.00
214-42151-41109	OVERTIME PAY	40,000.00
214-42151-41200	OASI-EMPLOYER CONTR.	72,200.00
214-42151-41300	RETIREMENT AND PENSIONS	60,500.00
214-42151-41400	WORKMEN'S COMP INSURANCE	1,500.00
214-42151-41500	GROUP HEALTH INSURANCE	139,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,250,200.00
ExpCategory: 42 - CURRENT EXPENDITURES		
214-42151-42104	INSURANCE PREMIUMS	11,500.00
214-42151-42203	CONSULTANT SERVICES	28,000.00
214-42151-42501	EQUIP. MAINTENANCE	29,000.00
214-42151-42506	REPAIRS TO VEHICLES	3,000.00
214-42151-42511	COMPUTER RENEWAL/MAINTENANCE	108,500.00
214-42151-42600	OFFICE SUPPLIES	1,000.00
214-42151-42603	MOTOR FUEL & LUBRICANTS	1,500.00
214-42151-42607	EDUCATION & REC. SUPPLIES	1,000.00
214-42151-42610	CLOTHING AND MATERIALS	1,050.00
214-42151-42612	FOOD	1,000.00
214-42151-42701	TRAVEL EXP. PERSONNEL	7,000.00
214-42151-42805	PHONE-MONTHLY SERVICE	15,000.00
214-42151-42918	SUBSC. & MEMBERSHIP	600.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		208,150.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
214-42151-43607	ELECTRONIC & COMM. EQUIPMENT	8,200.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		8,200.00
Total Expense:		1,466,550.00
Total Department: 2151 - E-911:		-42,050.00
Total Fund: 214 - 911 FUND:		-42,050.00

Account Number	Account Name	2026 DEPT
Fund: 226 - LIBRARY FINES FUND		
Department: 5506 - LIBRARY FINES FUND		
Revenue		
RevCategory: 34 - CHARGES FOR GOODS & SERVICES		
226-35506-34763	PAY CARDS	6,000.00
226-35506-34764	FAXES AND COPIES	5,000.00
226-35506-34765	MERCHANDISE	1,200.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		12,200.00
RevCategory: 35 - FINES, FORFEITURES AND FEES		
226-35506-35402	LIBRARY FINES	8,000.00
Total RevCategory: 35 - FINES, FORFEITURES AND FEES:		8,000.00
RevCategory: 36 - MISCELLANEOUS REVENUE		
226-35506-36100	INTEREST EARNED	6,000.00
226-35506-36700	DONATIONS	10,000.00
226-35506-36909	OTHER MISC. REVENUE	1,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		17,000.00
Total Revenue:		37,200.00
Expense		
ExpCategory: 42 - CURRENT EXPENDITURES		
226-45506-42104	INSURANCE PREMIUMS	60.00
226-45506-42217	ADVERTISING	4,000.00
226-45506-42219	BANKING SERVICES	1,750.00
226-45506-42674	INFORMATION & EDUCATION (PR)	1,000.00
226-45506-42917	LIBRARY PROGRAMS	17,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		23,810.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
226-45506-43602	COMPUTER EQUIP/SOFTWARE	3,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		3,000.00
Total Expense:		26,810.00
Total Department: 5506 - LIBRARY FINES FUND:		10,390.00
Total Fund: 226 - LIBRARY FINES FUND:		10,390.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 282 - TIF 5 FUND		
Department: 9105 - TIF #5 FUND		
Revenue		
RevCategory: 31 - TAXES		
282-39105-31810	TIF TAXES CURRENT	475,000.00
	Total RevCategory: 31 - TAXES:	475,000.00
	Total Revenue:	475,000.00
 Expense		
ExpCategory: 44 - DEBT SERVICES		
282-49105-44101	INTEREST	475,000.00
	Total ExpCategory: 44 - DEBT SERVICES:	475,000.00
	Total Expense:	475,000.00
	Total Department: 9105 - TIF #5 FUND:	0.00
	Total Fund: 282 - TIF 5 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 284 - TIF 7 FUND		
Department: 9107 - TIF #7 FUND		
Revenue		
RevCategory: 31 - TAXES		
284-39107-31810	TIF TAXES CURRENT	330,000.00
	Total RevCategory: 31 - TAXES:	330,000.00
	Total Revenue:	330,000.00
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
284-49107-45720	CONTRIBUTIONS	330,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	330,000.00
	Total Expense:	330,000.00
	Total Department: 9107 - TIF #7 FUND:	0.00
	Total Fund: 284 - TIF 7 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 285 - TIF 8 FUND		
Department: 9108 - TIF #8 FUND		
Revenue		
RevCategory: 31 - TAXES		
285-39108-31810	TIF TAXES CURRENT	40,000.00
	Total RevCategory: 31 - TAXES:	40,000.00
	Total Revenue:	40,000.00
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
285-49108-45720	CONTRIBUTIONS	40,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	40,000.00
	Total Expense:	40,000.00
	Total Department: 9108 - TIF #8 FUND:	0.00
	Total Fund: 285 - TIF 8 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 286 - TIF 9 FUND		
Department: 9109 - TIF #9 FUND		
Revenue		
RevCategory: 31 - TAXES		
286-39109-31810	TIF TAXES CURRENT	29,500.00
	Total RevCategory: 31 - TAXES:	29,500.00
	Total Revenue:	29,500.00
 Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
286-49109-45720	CONTRIBUTIONS	29,500.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	29,500.00
	Total Expense:	29,500.00
	Total Department: 9109 - TIF #9 FUND:	0.00
	Total Fund: 286 - TIF 9 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 287 - TIF 10 FUND		
Department: 9110 - TIF #10 FUND		
Revenue		
RevCategory: 31 - TAXES		
287-39110-31810	TIF TAXES CURRENT	1,600.00
	Total RevCategory: 31 - TAXES:	1,600.00
	Total Revenue:	1,600.00
 Expense		
ExpCategory: 44 - DEBT SERVICES		
287-49110-44101	INTEREST	1,600.00
	Total ExpCategory: 44 - DEBT SERVICES:	1,600.00
	Total Expense:	1,600.00
	Total Department: 9110 - TIF #10 FUND:	0.00
	Total Fund: 287 - TIF 10 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 288 - TIF 11 FUND		
Department: 9111 - TIF #11 FUND		
Revenue		
RevCategory: 31 - TAXES		
288-39111-31810	TIF TAXES CURRENT	71,300.00
Total RevCategory: 31 - TAXES:		71,300.00
RevCategory: 39 - OTHER FINANCING SOURCES		
288-39111-39120	TRANSFER IN	75,000.00
Total RevCategory: 39 - OTHER FINANCING SOURCES:		75,000.00
Total Revenue:		146,300.00
Expense		
ExpCategory: 44 - DEBT SERVICES		
288-49111-44100	PRINCIPAL	80,500.00
288-49111-44101	INTEREST	60,670.00
Total ExpCategory: 44 - DEBT SERVICES:		141,170.00
Total Expense:		141,170.00
Total Department: 9111 - TIF #11 FUND:		5,130.00
Total Fund: 288 - TIF 11 FUND:		5,130.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 289 - TIF 12 FUND		
Department: 9112 - TIF #12 FUND		
Revenue		
RevCategory: 31 - TAXES		
289-39112-31810	TIF TAXES CURRENT	43,350.00
	Total RevCategory: 31 - TAXES:	43,350.00
	Total Revenue:	43,350.00
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
289-49112-45720	CONTRIBUTIONS	43,350.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	43,350.00
	Total Expense:	43,350.00
	Total Department: 9112 - TIF #12 FUND:	0.00
	Total Fund: 289 - TIF 12 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 290 - TIF 13 FUND		
Department: 9113 - TIF #13 FUND		
Revenue		
RevCategory: 31 - TAXES		
290-39113-31810	TIF TAXES CURRENT	80,500.00
	Total RevCategory: 31 - TAXES:	80,500.00
	Total Revenue:	80,500.00
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
290-49113-45720	CONTRIBUTIONS	80,500.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	80,500.00
	Total Expense:	80,500.00
	Total Department: 9113 - TIF #13 FUND:	0.00
	Total Fund: 290 - TIF 13 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 291 - TIF 14 FUND		
Department: 9114 - TIF #14 FUND		
Revenue		
RevCategory: 31 - TAXES		
291-39114-31810	TIF TAXES CURRENT	279,000.00
	Total RevCategory: 31 - TAXES:	279,000.00
	Total Revenue:	279,000.00
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
291-49114-45720	CONTRIBUTIONS	279,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	279,000.00
	Total Expense:	279,000.00
	Total Department: 9114 - TIF #14 FUND:	0.00
	Total Fund: 291 - TIF 14 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 292 - TIF 15 FUND		
Department: 9115 - TIF #15 FUND		
Revenue		
RevCategory: 31 - TAXES		
292-39115-31810	TIF TAXES CURRENT	195,000.00
	Total RevCategory: 31 - TAXES:	195,000.00
	Total Revenue:	195,000.00
 Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
292-49115-45720	CONTRIBUTIONS	195,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	195,000.00
	Total Expense:	195,000.00
	Total Department: 9115 - TIF #15 FUND:	0.00
	Total Fund: 292 - TIF 15 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 293 - TIF 16 FUND		
Department: 9116 - TIF #16 FUND		
Revenue		
RevCategory: 31 - TAXES		
293-39116-31810	TIF TAXES CURRENT	56,000.00
	Total RevCategory: 31 - TAXES:	56,000.00
	Total Revenue:	56,000.00
 Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
293-49116-45720	CONTRIBUTIONS	56,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	56,000.00
	Total Expense:	56,000.00
	Total Department: 9116 - TIF #16 FUND:	0.00
	Total Fund: 293 - TIF 16 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 294 - TIF 17 FUND		
Department: 9117 - TIF #17 FUND		
Revenue		
RevCategory: 31 - TAXES		
294-39117-31810	TIF TAXES CURRENT	39,000.00
	Total RevCategory: 31 - TAXES:	39,000.00
	Total Revenue:	39,000.00
 Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
294-49117-45720	CONTRIBUTIONS	39,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	39,000.00
	Total Expense:	39,000.00
	Total Department: 9117 - TIF #17 FUND:	0.00
	Total Fund: 294 - TIF 17 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 295 - TIF 19 FUND		
Department: 9119 - TIF #19 FUND		
Revenue		
RevCategory: 31 - TAXES		
295-39119-31810	TIF TAXES CURRENT	19,000.00
	Total RevCategory: 31 - TAXES:	19,000.00
	Total Revenue:	19,000.00
 Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
295-49119-45720	CONTRIBUTIONS	19,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	19,000.00
	Total Expense:	19,000.00
	Total Department: 9119 - TIF #19 FUND:	0.00
	Total Fund: 295 - TIF 19 FUND:	0.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Fund: 296 - TIF 20 FUND		
Department: 9120 - TIF #20 FUND		
Revenue		
RevCategory: 31 - TAXES		
296-39120-31810	TIF TAXES CURRENT	21,000.00
	Total RevCategory: 31 - TAXES:	21,000.00
	Total Revenue:	21,000.00
Expense		
ExpCategory: 45 - OTHER EXPENDITURES		
296-49120-45720	CONTRIBUTIONS	21,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	21,000.00
	Total Expense:	21,000.00
	Total Department: 9120 - TIF #20 FUND:	0.00
	Total Fund: 296 - TIF 20 FUND:	0.00

Account Number	Account Name	2026 DEPT
Fund: 604 - SEWER FUND		
Department: 3252 - COLLECTION SYSTEM		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
604-33252-36100	INTEREST EARNED	180,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		180,000.00
RevCategory: 38 - ENTERPRISE OPERATING		
604-33252-38301	CHARGES-TREAS. COLLECTION	3,300,000.00
604-33252-38302	PENALTY	15,000.00
604-33252-38304	SEWER CONSUMPTION COLLECTIONS	720,000.00
604-33252-38305	CHARGES-INDUSTRIAL CONSUMPTION	150,000.00
604-33252-38306	SURCHARGES	1,500.00
604-33252-38307	TAPPING FEES	3,500.00
604-33252-38308	REVENUE FOR SERVICING DEBT	3,331,480.00
604-33252-38309	OTHER	1,000.00
Total RevCategory: 38 - ENTERPRISE OPERATING:		7,522,480.00
Total Revenue:		7,702,480.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43252-41100	SUPERVISION SALARY	147,900.00
604-43252-41101	CLERICAL & OPER. SALARY	261,500.00
604-43252-41109	OVERTIME PAY	8,600.00
604-43252-41200	OASI-EMPLOYER CONTR.	30,900.00
604-43252-41300	RETIREMENT AND PENSIONS	25,500.00
604-43252-41400	WORKMEN'S COMP INSURANCE	5,000.00
604-43252-41500	GROUP HEALTH INSURANCE	59,500.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		538,900.00
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43252-42104	INSURANCE PREMIUMS	29,000.00
604-43252-42220	DRUG/ALCOHOL TESTING	350.00
604-43252-42231	BILLING SERVICES	1,000.00
604-43252-42300	PUBLICATION & REC. FEES	750.00
604-43252-42501	EQUIP. MAINTENANCE	60,000.00
604-43252-42502	BLDG. MAINTENANCE	6,700.00
604-43252-42506	REPAIRS TO VEHICLES	6,000.00
604-43252-42511	COMPUTER RENEWAL/MAINTENANCE	24,900.00
604-43252-42525	SANITARY REHAB	30,000.00
604-43252-42600	OFFICE SUPPLIES	1,000.00
604-43252-42603	MOTOR FUEL AND LUBRICANTS	26,400.00
604-43252-42610	CLOTHING & MATERIAL	2,000.00
604-43252-42611	MANUFACTURING MATERIALS	12,000.00
604-43252-42612	FOOD	500.00
604-43252-42613	SMALL TOOLS	2,050.00
604-43252-42619	CHEM., DRUG & LAB. SUP.	500.00
604-43252-42627	SAFETY SUPPLIES	3,100.00
604-43252-42701	TRAVEL EXP. PERSONNEL	2,500.00
604-43252-42703	PROF. WORKSHOP/TRAINING	5,500.00
604-43252-42802	ELECTRICITY	41,500.00
604-43252-42803	WATER	2,600.00
604-43252-42805	PHONE-MONTHLY SERVICE	3,500.00
604-43252-42918	SUBSC. & MEMBERSHIP	1,200.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		263,050.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43252-43600	MACHINERY & EQUIPMENT	61,050.00
604-43252-43602	COMPUTER EQUIPMENT/SOFTWARE	13,000.00
604-43252-43619	GENERATOR	77,000.00

Account Number	Account Name	2026 DEPT
604-43252-43696	LIFT STATIONS	334,910.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		485,960.00
ExpCategory: 44 - DEBT SERVICES		
604-43252-44101	INTEREST	325,000.00
604-43252-44103	FISCAL AGENT CHARGES	1,200.00
Total ExpCategory: 44 - DEBT SERVICES:		326,200.00
ExpCategory: 45 - OTHER EXPENDITURES		
604-43252-45721	WATERTOWN DEVELOPMENT COMPANY	120,000.00
Total ExpCategory: 45 - OTHER EXPENDITURES:		120,000.00
ExpCategory: 49 - OTHER FINANCING USES		
604-43252-49318	TRANS OUT-GENERAL FUND	996,200.00
Total ExpCategory: 49 - OTHER FINANCING USES:		996,200.00
Total Expense:		2,730,310.00
Total Department: 3252 - COLLECTION SYSTEM:		4,972,170.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
Department: 3253 - SANITARY SEWER PROJECTS		
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43253-43914	SEWER IMPROVEMENT CONSTRUCTION	330,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	330,000.00
	Total Expense:	330,000.00
	Total Department: 3253 - SANITARY SEWER PROJECTS:	330,000.00

Account Number	Account Name	2026 DEPT
Department: 3256 - WW TREATMENT PLANT		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
604-33256-36909	OTHER MISC. REVENUE	10,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		10,000.00
RevCategory: 38 - ENTERPRISE OPERATING		
604-33256-38310	SUMP PUMP VARIANCE	45,500.00
604-33256-38402	PENALTY	350.00
Total RevCategory: 38 - ENTERPRISE OPERATING:		45,850.00
Total Revenue:		55,850.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43256-41100	SUPERVISION SALARY	142,000.00
604-43256-41101	CLERICAL & OPER. SALARY	333,500.00
604-43256-41109	OVERTIME PAY	9,200.00
604-43256-41200	OASI-EMPLOYER CONTR.	35,700.00
604-43256-41300	RETIREMENT AND PENSIONS	29,200.00
604-43256-41400	WORKMEN'S COMP INSURANCE	3,500.00
604-43256-41500	GROUP HEALTH INSURANCE	79,800.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		632,900.00
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43256-42104	INSURANCE PREMIUMS	94,800.00
604-43256-42203	CONSULTANT SERVICES	2,050.00
604-43256-42220	DRUG & ALCOHOL TESTING	500.00
604-43256-42300	PUBLICATION & REC. FEES	500.00
604-43256-42407	SLUDGE APPLICATION	2,500.00
604-43256-42501	EQUIP. MAINTENANCE	139,700.00
604-43256-42502	BLDG. MAINTENANCE	17,500.00
604-43256-42506	REPAIRS TO VEHICLES	3,600.00
604-43256-42511	COMPUTER RENEWAL/MAINTENANCE	5,000.00
604-43256-42523	PIPING & I/P CELL MAINTENANCE	1,000.00
604-43256-42551	COPIER MAINTENANCE	600.00
604-43256-42600	OFFICE SUPPLIES	2,500.00
604-43256-42603	MOTOR FUEL AND LUBRICANTS	16,000.00
604-43256-42607	EDUCATION & REC. SUPPLIES	500.00
604-43256-42610	CLOTHING & MATERIAL	2,000.00
604-43256-42612	FOOD	1,500.00
604-43256-42613	SMALL TOOLS	1,250.00
604-43256-42618	POSTAGE	650.00
604-43256-42619	CHEM., DRUG & LAB. SUP.	27,500.00
604-43256-42626	POLYMER	56,000.00
604-43256-42627	SAFETY SUPPLIES	6,500.00
604-43256-42701	TRAVEL EXP. PERSONNEL	2,500.00
604-43256-42703	PROF. WORKSHOP/TRAINING	7,000.00
604-43256-42801	NATURAL GAS	90,000.00
604-43256-42802	ELECTRICITY	177,000.00
604-43256-42803	WATER	30,000.00
604-43256-42805	PHONE-MONTHLY SERVICE	5,500.00
604-43256-42810	CITY INTERNET	1,200.00
604-43256-42916	SURFACE WATER DISCHARGE PERMIT	25,000.00
604-43256-42918	SUBSC. & MEMBERSHIP	1,200.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		721,550.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43256-43600	MACHINERY & EQUIPMENT	160,000.00
604-43256-43612	METERS	41,150.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
604-43256-43900	IMPROV. OTHER THAN BUILDINGS	45,000.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	246,150.00
	Total Expense:	1,600,600.00
	Total Department: 3256 - WW TREATMENT PLANT:	-1,544,750.00

Account Number	Account Name	2026 DEPT
Department: 3257 - INDUSTRIAL PRETREATMENT		
Revenue		
RevCategory: 38 - ENTERPRISE OPERATING		
604-33257-38303	IPP PERMIT FEES	500.00
Total RevCategory: 38 - ENTERPRISE OPERATING:		500.00
Total Revenue:		500.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43257-41100	SUPERVISION SALARY	55,300.00
604-43257-41101	CLERICAL & OPER. SALARY	60,100.00
604-43257-41109	OVERTIME PAY	1,050.00
604-43257-41200	OASI-EMPLOYER CONTR.	8,700.00
604-43257-41300	RETIREMENT AND PENSIONS	7,000.00
604-43257-41400	WORKMEN'S COMP INSURANCE	1,000.00
604-43257-41500	GROUP HEALTH INSURANCE	16,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		149,150.00
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43257-42104	INSURANCE PREMIUMS	2,500.00
604-43257-42213	OUTSIDE TESTING	26,500.00
604-43257-42300	PUBLICATION & REC. FEES	200.00
604-43257-42501	EQUIP. MAINTENANCE	2,000.00
604-43257-42506	REPAIRS TO VEHICLES	800.00
604-43257-42600	OFFICE SUPPLIES	750.00
604-43257-42603	MOTOR FUEL AND LUBRICANTS	2,700.00
604-43257-42610	CLOTHING & MATERIAL	600.00
604-43257-42618	POSTAGE	550.00
604-43257-42619	CHEM., DRUG & LAB. SUP.	1,000.00
604-43257-42627	SAFETY SUPPLIES	250.00
604-43257-42701	TRAVEL EXP. PERSONNEL	2,500.00
604-43257-42703	PROF. WORKSHOP/TRAINING	750.00
604-43257-42918	SUBSC. & MEMBERSHIP	400.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		41,500.00
Total Expense:		190,650.00
Total Department: 3257 - INDUSTRIAL PRETREATMENT:		-190,150.00

Account Number	Account Name	2026 DEPT
Department: 3258 - LABORATORY		
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
604-43258-41100	SUPERVISION SALARY	55,200.00
604-43258-41101	CLERICAL & OPER. SALARY	116,500.00
604-43258-41109	OVERTIME PAY	800.00
604-43258-41200	OASI-EMPLOYER CONTR.	12,600.00
604-43258-41300	RETIREMENT AND PENSIONS	10,500.00
604-43258-41400	WORKMEN'S COMP INSURANCE	2,400.00
604-43258-41500	GROUP HEALTH INSURANCE	27,700.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		225,700.00
ExpCategory: 42 - CURRENT EXPENDITURES		
604-43258-42104	INSURANCE PREMIUMS	3,200.00
604-43258-42213	OUTSIDE TESTING	40,000.00
604-43258-42300	PUBLICATION & REC FEES	500.00
604-43258-42501	EQUIP. MAINTENANCE	4,500.00
604-43258-42502	BLDG. MAINTENANCE	1,400.00
604-43258-42524	DISPOSAL OF HAZARDOUS MATERIAL	4,080.00
604-43258-42600	OFFICE SUPPLIES	500.00
604-43258-42610	CLOTHING & MATERIAL	600.00
604-43258-42613	SMALL TOOLS	150.00
604-43258-42619	CHEM., DRUG & LAB. SUP.	25,000.00
604-43258-42627	SAFETY SUPPLIES	650.00
604-43258-42701	TRAVEL EXP. PERSONNEL	2,000.00
604-43258-42703	PROF. WORKSHOP/TRAINING	400.00
604-43258-42918	SUBSC. & MEMBERSHIP	250.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		83,230.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
604-43258-43614	LAB EQUIPMENT	13,650.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		13,650.00
Total Expense:		322,580.00
Total Department: 3258 - LABORATORY:		322,580.00
Total Fund: 604 - SEWER FUND:		2,584,690.00

Account Number	Account Name	2026 DEPT
Fund: 605 - SOLID WASTE FUND		
Department: 3230 - SOLID WASTE COLLECTION		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
605-33230-36909	OTHER MISC. REVENUE	500.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		500.00
RevCategory: 38 - ENTERPRISE OPERATING		
605-33230-38401	REFUSE COLLECTION FEES	1,720,000.00
605-33230-38402	PENALTY	2,500.00
Total RevCategory: 38 - ENTERPRISE OPERATING:		1,722,500.00
Total Revenue:		1,723,000.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
605-43230-41100	SUPERVISION SALARY	88,500.00
605-43230-41101	CLERICAL & OPER. SALARY	279,200.00
605-43230-41109	OVERTIME PAY	18,200.00
605-43230-41200	OASI-EMPLOYER CONTR.	27,400.00
605-43230-41300	RETIREMENT AND PENSIONS	23,200.00
605-43230-41400	WORKMEN'S COMP INSURANCE	6,000.00
605-43230-41500	GROUP HEALTH INSURANCE	94,100.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		536,600.00
ExpCategory: 42 - CURRENT EXPENDITURES		
605-43230-42104	INSURANCE PREMIUM	39,900.00
605-43230-42203	CONSULTANT SERVICES	61,000.00
605-43230-42220	DRUG/ALCOHOL TESTING	250.00
605-43230-42404	OTHER RENTALS	250.00
605-43230-42501	EQUIP. MAINTENANCE	141,000.00
605-43230-42603	MOTOR FUEL AND LUBRICANTS	81,000.00
605-43230-42612	FOOD	400.00
605-43230-42617	CLEANING SERVICE	3,800.00
605-43230-42627	SAFETY SUPPLIES	4,000.00
605-43230-42701	TRAVEL EXP. PERSONNEL	4,000.00
605-43230-42805	PHONE-MONTHLY SERVICE	300.00
605-43230-42918	SUBSCR & MEMBERSHIP	2,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		337,900.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
605-43230-43611	DUMPSTERS	55,400.00
605-43230-43808	REFUSE TRUCKS	165,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		220,400.00
ExpCategory: 45 - OTHER EXPENDITURES		
605-43230-45721	WATERTOWN DEVELOPMENT COMPANY	80,000.00
Total ExpCategory: 45 - OTHER EXPENDITURES:		80,000.00
ExpCategory: 49 - OTHER FINANCING USES		
605-43230-49318	TRANS OUT-GENERAL FUND	709,670.00
Total ExpCategory: 49 - OTHER FINANCING USES:		709,670.00
Total Expense:		1,884,570.00
Total Department: 3230 - SOLID WASTE COLLECTION:		-161,570.00

Account Number	Account Name	2026 DEPT
Department: 3240 - SOLID WASTE DISPOSAL		
Revenue		
RevCategory: 36 - MISCELLANEOUS REVENUE		
605-33240-36100	INTEREST EARNED	13,000.00
605-33240-36909	OTHER MISC. REVENUE	10,000.00
Total RevCategory: 36 - MISCELLANEOUS REVENUE:		23,000.00
RevCategory: 38 - ENTERPRISE OPERATING		
605-33240-38401	REFUSE COLLECTION FEES	880,000.00
605-33240-38402	PENALTY	1,500.00
605-33240-38403	INDIVIDUAL TIPPING FEES	540,000.00
605-33240-38404	COMMERCIAL TIPPING FEES	2,100,000.00
Total RevCategory: 38 - ENTERPRISE OPERATING:		3,521,500.00
Total Revenue:		3,544,500.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
605-43240-41100	SUPERVISION SALARY	125,200.00
605-43240-41101	CLERICAL & OPER. SALARY	390,500.00
605-43240-41102	TEMPORARY SALARIES	20,400.00
605-43240-41109	OVERTIME PAY	25,000.00
605-43240-41200	OASI-EMPLOYER CONTR.	40,500.00
605-43240-41300	RETIREMENT AND PENSIONS	32,600.00
605-43240-41400	WORKMEN'S COMP INSURANCE	15,000.00
605-43240-41500	GROUP HEALTH INSURANCE	105,200.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		754,400.00
ExpCategory: 42 - CURRENT EXPENDITURES		
605-43240-42104	INSURANCE PREMIUMS	22,900.00
605-43240-42207	PROFESSIONAL FEES	56,960.00
605-43240-42219	BANKING SERVICES	15,000.00
605-43240-42220	DRUG/ALCOHOL TESTING	900.00
605-43240-42400	RENT-MACHINERY & EQUIP.	72,000.00
605-43240-42500	CONSTRUCTION MATERIALS	5,300.00
605-43240-42501	EQUIP. MAINTENANCE	175,000.00
605-43240-42502	BLDG. MAINTENANCE	40,000.00
605-43240-42511	COMPUTER RENEWAL/MAINTENANCE	17,920.00
605-43240-42524	DISP OF HAZARDOUS MATERIALS	21,000.00
605-43240-42600	OFFICE SUPPLIES	8,600.00
605-43240-42603	MOTOR FUEL AND LUBRICANTS	120,000.00
605-43240-42612	FOOD	2,000.00
605-43240-42613	SMALL TOOLS	4,500.00
605-43240-42615	AG. & HORT. SUPPLIES	7,500.00
605-43240-42617	CLEANING SERVICE	3,800.00
605-43240-42618	POSTAGE	150.00
605-43240-42627	SAFETY SUPPLIES	3,300.00
605-43240-42641	ALTERNATIVE DAILY COVER	10,000.00
605-43240-42701	TRAVEL EXP. PERSONNEL	4,250.00
605-43240-42703	PROF. WORKSHOP/TRAINING	1,100.00
605-43240-42801	NATURAL GAS	30,000.00
605-43240-42802	ELECTRICITY	6,500.00
605-43240-42803	WATER	2,500.00
605-43240-42805	PHONE-MONTHLY SERVICE	4,000.00
605-43240-42918	SUBSC. & MEMBERSHIP	1,500.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		636,680.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
605-43240-43600	MACHINERY & EQUIPMENT	460,500.00
605-43240-43602	COMPUTER EQUIPMENT/SOFTWARE	100,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		560,500.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
ExpCategory: 44 - DEBT SERVICES		
605-43240-44101	INTEREST EXPENSE	27,000.00
	Total ExpCategory: 44 - DEBT SERVICES:	27,000.00
ExpCategory: 45 - OTHER EXPENDITURES		
605-43240-45400	REMITTANCE OF REVENUE	60,000.00
	Total ExpCategory: 45 - OTHER EXPENDITURES:	60,000.00
	Total Expense:	2,038,580.00
	Total Department: 3240 - SOLID WASTE DISPOSAL:	1,505,920.00

Account Number	Account Name	2026 DEPT
Department: 3245 - SOLID WASTE RECYCLING		
Revenue		
RevCategory: 38 - ENTERPRISE OPERATING		
605-33245-38401	REFUSE COLLECTION FEES	600,000.00
605-33245-38402	PENALTY	3,000.00
605-33245-38410	SALE OF RECYCLE CONTAINERS	15,000.00
	Total RevCategory: 38 - ENTERPRISE OPERATING:	618,000.00
	Total Revenue:	618,000.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
605-43245-41100	SUPERVISION SALARY	71,500.00
605-43245-41101	CLERICAL & OPER. SALARY	189,600.00
605-43245-41109	OVERTIME PAY	11,300.00
605-43245-41200	OASI-EMPLOYER CONTR.	19,500.00
605-43245-41300	RETIREMENT AND PENSIONS	16,500.00
605-43245-41400	WORKMEN'S COMP INSURANCE	7,000.00
605-43245-41500	GROUP HEALTH INSURANCE	64,300.00
	Total ExpCategory: 41 - PERSONNEL SERVICES:	379,700.00
ExpCategory: 42 - CURRENT EXPENDITURES		
605-43245-42104	INSURANCE PREMIUMS	8,600.00
605-43245-42216	OUTSIDE CONTRACT LABOR	75,000.00
605-43245-42220	DRUG/ALCOHOL TESTING	250.00
605-43245-42221	E-WASTE PROGRAM	5,500.00
605-43245-42501	EQUIP. MAINTENANCE	60,000.00
605-43245-42603	MOTOR FUEL AND LUBRICANTS	15,000.00
605-43245-42607	EDUCATION & REC. SUPPLIES	12,500.00
605-43245-42612	FOOD	150.00
605-43245-42617	CLEANING SERVICE	3,800.00
605-43245-42618	POSTAGE	2,000.00
605-43245-42627	SAFETY SUPPLIES	3,300.00
605-43245-42805	PHONE-MONTHLY SERVICE	150.00
	Total ExpCategory: 42 - CURRENT EXPENDITURES:	186,250.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
605-43245-43682	RECYCLING CONTAINERS	41,700.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	41,700.00
	Total Expense:	607,650.00
	Total Department: 3245 - SOLID WASTE RECYCLING:	10,350.00
	Total Fund: 605 - SOLID WASTE FUND:	1,354,700.00

Account Number	Account Name	2026 DEPT
Fund: 606 - AIRPORT FUND		
Department: 3500 - AIRPORT		
Revenue		
RevCategory: 31 - TAXES		
606-33500-31201	AIRFLIGHT TAX	25,000.00
Total RevCategory: 31 - TAXES:		25,000.00
RevCategory: 38 - ENTERPRISE OPERATING		
606-33500-38500	BAGGAGE CHARGE	67,500.00
606-33500-38501	LANDING FEES	55,500.00
606-33500-38502	HANGAR RENTAL-GENERAL AVIATION	94,800.00
606-33500-38503	FBO RENTAL	10,000.00
606-33500-38504	TERMINAL RENTAL	171,600.00
606-33500-38505	LAND LEASE	90,870.00
606-33500-38506	FUEL FLOWAGE FEES	25,000.00
606-33500-38507	FARMING PROCEEDS	40,000.00
606-33500-38509	OTHER MISC	1,000.00
606-33500-38512	PENALTY/INTEREST	1,000.00
Total RevCategory: 38 - ENTERPRISE OPERATING:		557,270.00
RevCategory: 39 - OTHER FINANCING SOURCES		
606-33500-39112	TRANS IN-GENERAL FUND	500,000.00
606-33500-39113	TRANS IN-CAPITAL IMPROVEMENT F	142,030.00
Total RevCategory: 39 - OTHER FINANCING SOURCES:		642,030.00
Total Revenue:		1,224,300.00
Expense		
ExpCategory: 41 - PERSONNEL SERVICES		
606-43500-41100	SUPERVISION SALARY	177,300.00
606-43500-41101	CLERICAL & OPER. SALARY	283,500.00
606-43500-41109	OVERTIME PAY	22,000.00
606-43500-41200	OASI-EMPLOYER CONTR.	35,800.00
606-43500-41300	RETIREMENT AND PENSIONS	29,000.00
606-43500-41400	WORKMEN'S COMP INSURANCE	5,000.00
606-43500-41500	GROUP HEALTH INSURANCE	74,200.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		626,800.00
ExpCategory: 42 - CURRENT EXPENDITURES		
606-43500-42104	INSURANCE PREMIUMS	113,000.00
606-43500-42215	ENGINEERING SERVICES	20,000.00
606-43500-42217	ADVERTISING	55,000.00
606-43500-42300	PUBLICATION & REC. FEES	1,000.00
606-43500-42501	EQUIP. MAINTENANCE	25,000.00
606-43500-42502	BLDG. MAINTENANCE	45,000.00
606-43500-42504	MAINTENANCE TO OTHER	70,000.00
606-43500-42511	COMPUTER RENEWAL/MAINTENANCE	12,000.00
606-43500-42600	OFFICE SUPPLIES	1,000.00
606-43500-42601	CLEANING SUPPLIES	3,100.00
606-43500-42603	MOTOR FUEL AND LUBRICANTS	40,500.00
606-43500-42610	CLOTHING	2,250.00
606-43500-42613	SMALL TOOLS	1,500.00
606-43500-42617	CLEANING SERVICE	40,400.00
606-43500-42618	POSTAGE	150.00
606-43500-42620	OTHER SUPPLIES	650.00
606-43500-42639	DEICING SAND	5,500.00
606-43500-42701	TRAVEL EXP. PERSONNEL	2,500.00
606-43500-42703	PROF. WORKSHOP/TRAINING	2,500.00
606-43500-42801	NATURAL GAS	36,000.00
606-43500-42802	ELECTRICITY	90,000.00
606-43500-42803	WATER	7,000.00

Budget Listing

For Fiscal: 2026 Period Ending: 12/31/2026

Account Number	Account Name	2026 DEPT
606-43500-42804	SEWER	1,800.00
606-43500-42805	PHONE-MONTHLY SERVICE	5,400.00
606-43500-42918	SUBSC. & MEMBERSHIP	2,000.00
Total ExpCategory: 42 - CURRENT EXPENDITURES:		583,250.00
ExpCategory: 43 - CAPITAL EXPENDITURES		
606-43500-43600	MACHINERY & EQUIPMENT	20,000.00
Total ExpCategory: 43 - CAPITAL EXPENDITURES:		20,000.00
Total Expense:		1,230,050.00
Total Department: 3500 - AIRPORT:		-5,750.00

Account Number	Account Name	2026 DEPT
Department: 3503 - AIP PROJECTS		
Revenue		
RevCategory: 33 - INTERGOVERNMENTAL		
606-33503-33112	FAA GRANT	2,556,540.00
606-33503-33413	SD DOT GRANT	142,030.00
	Total RevCategory: 33 - INTERGOVERNMENTAL:	2,698,570.00
	Total Revenue:	2,698,570.00
Expense		
ExpCategory: 43 - CAPITAL EXPENDITURES		
606-43503-43905	PROJECT CONSTRUCTION	2,840,600.00
	Total ExpCategory: 43 - CAPITAL EXPENDITURES:	2,840,600.00
	Total Expense:	2,840,600.00
	Total Department: 3503 - AIP PROJECTS:	-142,030.00
	Total Fund: 606 - AIRPORT FUND:	-147,780.00
	Report Total:	958,750.00