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# STATISTICAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF BROOKINGS



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ANNUAL COMPREHENSIVE FINANCIAL REPORT / FISCAL YEAR ENDED DECEMBER 31, 2021  
CITY OF BROOKINGS

This part of the City of Brookings annual Comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the City's overall financial health.

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**Table 1**  
**Net Position by Component (accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 96,652,905	\$ 94,815,128	\$ 84,969,255	\$ 79,953,311	\$ 76,993,653
Restricted	6,995,992	1,872,953	2,815,166	3,572,368	4,537,648
Unrestricted	29,373,296	26,603,557	22,975,842	19,508,946	16,898,022
<b>Total Governmental Activities Net Position</b>	<u>133,022,193</u>	<u>123,291,638</u>	<u>110,760,263</u>	<u>103,034,625</u>	<u>98,429,323</u>
<b>Business-type Activities</b>					
Net investment in capital assets	156,555,940	147,989,715	139,415,546	138,103,929	136,462,888
Restricted	15,524,423	6,436,784	6,101,737	14,150,261	12,954,510
Unrestricted	188,217,768	149,268,072	133,162,139	110,623,099	104,848,871
<b>Total Business-type Activities Net Position</b>	<u>360,298,131</u>	<u>303,694,571</u>	<u>278,679,422</u>	<u>262,877,289</u>	<u>254,266,269</u>
<b>Primary Government</b>					
Net investment in capital assets	253,208,844	242,804,843	224,384,801	218,057,240	213,456,541
Restricted	22,520,415	8,309,737	8,916,903	17,722,629	17,492,158
Unrestricted	217,591,064	175,871,629	156,137,981	130,132,045	121,746,893
<b>Total Primary Government Net Position</b>	<u>\$ 493,320,323</u>	<u>\$ 426,986,209</u>	<u>\$ 389,439,685</u>	<u>\$ 365,911,914</u>	<u>\$ 352,695,592</u>

**Table 1 (continued)**  
**Net Position by Component (accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 72,145,788	\$ 64,579,729	\$ 56,625,781	\$ 62,699,489	\$ 58,460,116
Restricted	4,886,747	5,013,005	3,156,857	2,259,218	3,442,323
Unrestricted	20,064,256	22,424,600	20,309,859	14,775,779	15,314,013
<b>Total Governmental Activities Net Position</b>	<u>97,096,791</u>	<u>92,017,334</u>	<u>80,092,497</u>	<u>79,734,486</u>	<u>77,216,452</u>
<b>Business-type Activities</b>					
Net investment in capital assets	136,023,245	114,205,616	104,777,360	95,258,237	80,957,243
Restricted	7,771,643	13,109,068	4,717,291	4,525,348	4,537,278
Unrestricted	94,982,598	98,824,153	89,517,138	75,079,940	73,515,304
<b>Total Business-type Activities Net Position</b>	<u>238,777,486</u>	<u>226,138,837</u>	<u>199,011,789</u>	<u>174,863,525</u>	<u>159,009,825</u>
<b>Primary Government</b>					
Net investment in capital assets	208,169,033	178,785,345	161,403,141	157,957,726	139,417,359
Restricted	12,658,390	18,122,073	7,874,148	6,784,566	7,979,601
Unrestricted	115,046,854	121,248,753	109,826,997	89,855,719	88,829,317
<b>Total Primary Government Net Position</b>	<u>\$ 335,874,277</u>	<u>\$ 318,156,171</u>	<u>\$ 279,104,286</u>	<u>\$ 254,598,011</u>	<u>\$ 236,226,277</u>



**Table 2**  
**Changes in Net Position (accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Expenses</b>					
Governmental Activities :					
General Government	\$ 3,697,969	\$ 3,891,685	\$ 3,100,823	\$ 2,647,096	\$ 2,683,335
Public Safety	470,457	6,634,204	1,045,554	3,751,634	4,982,599
Public Works	13,352,554	6,961,151	8,781,586	7,826,805	6,135,577
Health and Welfare	144,386	296,258	361,670	112,288	62,421
Culture and Recreation	7,526,172	7,475,475	7,989,691	7,878,881	8,020,666
Conservation and Development	683,221	726,066	5,075,005	3,126,428	6,761,176
Interest on Long-Term Debt	812,306	1,177,732	638,665	691,513	737,456
Total Governmental Activities Expenses	<u>26,687,064</u>	<u>27,162,570</u>	<u>26,992,991</u>	<u>26,034,645</u>	<u>29,383,230</u>
Business-type Activities :					
Electric	23,222,080	22,967,667	24,763,773	25,453,375	24,515,516
Health System	64,040,798	73,554,617	73,126,615	69,543,974	60,558,629
Telephone	13,574,794	28,097,557	31,994,685	30,588,645	29,219,330
Liquor	12,165,414	3,827,891	3,996,363	3,781,087	3,678,655
Water	3,536,211	3,624,238	3,548,165	3,313,377	2,888,204
Waste water	5,018,852	5,392,789	5,358,562	5,057,364	4,584,074
Airport	1,047,388	1,228,299	1,266,013	1,196,653	1,195,489
Golf	816,962	635,773	720,382	617,329	558,579
Solid Waste	2,736,232	2,723,993	2,729,960	2,543,324	2,188,944
Research and Technology	97,992	165,585	95,993	199,973	134,559
Total Business-type Activities	<u>126,256,722</u>	<u>142,218,409</u>	<u>147,600,511</u>	<u>142,295,101</u>	<u>129,521,979</u>
<b>Total Primary Government Expenses</b>	<b><u>\$ 152,943,786</u></b>	<b><u>\$ 169,380,979</u></b>	<b><u>\$ 174,593,504</u></b>	<b><u>\$ 168,329,746</u></b>	<b><u>\$ 158,905,209</u></b>
<b>Program Revenues</b>					
Governmental Activities :					
Charges for Services					
General Government	\$ 50,314	\$ 127,946	\$ 207,378	\$ 228,638	\$ 109,310
Public Safety	76,631	57,731	92,323	91,015	96,173
Public Works	17,630	212,732	216,335	193,102	161,414
Health and Welfare	6,360	7,175	8,385	8,245	12,240
Culture and Recreation	1,867,974	1,992,848	2,482,252	2,639,300	2,338,974
Operating Grants and Contributions	3,053,017	5,137,166	3,402,511	1,196,236	344,154
Capital Grants and Contributions	920,807	4,448,295	531,055	1,367,148	2,283,328
Total Governmental Activities Program Revenues	<u>\$ 5,992,733</u>	<u>\$ 11,983,893</u>	<u>\$ 6,940,239</u>	<u>\$ 5,723,684</u>	<u>\$ 5,345,593</u>

**Table 2 (continued)**  
**Changes in Net Position (accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Expenses</b>					
Governmental Activities :					
General Government	\$ 3,105,729	\$ 2,865,778	\$ 3,017,290	\$ 2,358,748	\$ 1,055,817
Public Safety	5,565,159	5,054,020	5,036,493	4,764,759	4,270,067
Public Works	6,743,700	5,934,626	7,410,926	10,914,820	6,729,324
Health and Welfare	109,111	101,042	112,621	158,918	92,113
Culture and Recreation	7,506,553	7,400,596	7,168,741	6,295,703	6,436,427
Conservation and Development	901,572	1,209,287	1,939,064	990,262	2,293,814
Interest on Long-Term Debt	826,085	734,534	808,496	675,609	639,310
Total Governmental Activities Expenses	<u>24,757,909</u>	<u>23,299,883</u>	<u>25,493,631</u>	<u>26,158,819</u>	<u>21,516,872</u>
Business-type Activities :					
Electric	24,525,853	22,650,657	21,175,715	20,251,826	19,199,183
Health System	57,019,809	54,370,009	52,211,048	36,080,349	35,296,152
Telephone	30,825,559	30,598,739	33,929,866	33,816,035	32,003,023
Liquor	3,859,242	3,608,454	3,664,576	9,680,751	9,075,437
Water	2,952,599	2,964,843	2,641,459	2,692,785	2,354,964
Waste water	3,973,778	3,704,292	3,124,572	2,698,766	2,747,422
Airport	1,252,509	839,807	383,714	442,346	425,870
Golf	609,864	561,156	552,028	546,691	548,373
Solid Waste	2,444,615	2,168,527	2,410,877	2,580,584	2,164,105
Research and Technology	129,354	119,473	181,122	169,691	86,983
Total Business-type Activities	<u>127,593,182</u>	<u>121,585,957</u>	<u>120,274,977</u>	<u>108,959,824</u>	<u>103,901,512</u>
<b>Total Primary Government Expenses</b>	<b><u>\$ 152,351,091</u></b>	<b><u>\$ 144,885,840</u></b>	<b><u>\$ 145,768,608</u></b>	<b><u>\$ 135,118,643</u></b>	<b><u>\$ 125,418,384</u></b>
<b>Program Revenues</b>					
Governmental Activities :					
Charges for Services					
General Government	\$ 108,943	\$ 106,379	\$ 103,908	\$ 105,121	\$ 279,334
Public Safety	101,069	99,666	97,099	113,355	103,308
Public Works	672,785	2,638,528	927,311	1,104,225	661,937
Health and Welfare	12,965	10,735	11,848	10,765	12,986
Culture and Recreation	2,552,726	2,419,523	2,186,594	1,994,400	1,681,932
Operating Grants and Contributions	255,425	249,049	881,030	217,529	264,644
Capital Grants and Contributions	1,822,082	5,418,303	221,332	4,736,387	2,198,436
Total Governmental Activities Program Revenues	<u>\$ 5,525,995</u>	<u>\$ 10,942,183</u>	<u>\$ 4,429,122</u>	<u>\$ 8,281,782</u>	<u>\$ 5,202,577</u>

**Table 2 (continued)**  
**Changes in Net Position (accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Business-type Activities					
Charges for Services					
Electric	\$ 30,605,847	\$ 30,115,105	\$ 30,725,604	\$ 30,354,463	\$ 28,502,743
Hospital	73,794,228	70,860,789	73,432,103	67,205,567	65,773,982
Telephone	16,720,477	31,664,281	33,711,084	30,846,434	31,162,913
Liquor	12,439,465	4,069,616	4,101,303	4,169,811	4,132,486
Water	6,559,572	6,026,269	5,335,695	5,538,265	5,394,391
Wastewater	6,148,600	5,685,854	5,658,116	5,667,674	5,537,130
Airport	54,364	51,823	42,681	52,667	47,299
Golf	661,886	511,101	457,412	378,017	385,897
Solid Waste	3,793,392	3,848,560	3,891,541	3,748,244	3,721,235
Research and Technology	48,428	123,642	133,536	157,616	168,312
Operating Grants and Contributions	7,057,625	8,217,128	135,639	-	19,988
Capital Grants and Contributions	1,624,955	3,790,599	1,597,975	1,511,754	2,847,446
Total Business-type Activities Program Revenues	<u>159,508,839</u>	<u>164,964,767</u>	<u>159,222,688</u>	<u>149,630,512</u>	<u>147,693,822</u>
<b>Total Primary Government Program Revenues</b>	<u>165,501,572</u>	<u>176,948,660</u>	<u>166,114,548</u>	<u>155,354,196</u>	<u>153,039,415</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(20,694,332)	(15,178,677)	(20,101,133)	(20,310,961)	(24,037,637)
Business-type Activities	33,252,116	22,746,358	11,622,178	7,335,411	18,171,843
Total Primary Government Net Expense	<u>12,557,785</u>	<u>7,567,681</u>	<u>(8,478,955)</u>	<u>(12,975,550)</u>	<u>(5,865,794)</u>
<b>General Revenue and Transfers</b>					
Governmental Activities:					
Taxes					
Property Tax	7,980,481	5,379,861	5,075,216	4,710,575	5,181,164
Sales Tax	16,463,176	15,093,694	15,693,162	14,687,019	14,164,131
Other Tax	1,586,599	1,432,906	1,465,982	1,361,492	361,246
State Shared Revenues	226,796	220,596	194,899	176,729	189,586
Unrestricted Investment Earnings (Loss)	-	301,724	596,688	428,667	116,358
Gain on Disposition Of Capital Assets	(2,072)	570,114	43,185	2,767	-
Miscellaneous Revenue, Net	1,541,478	1,551,984	1,691,530	1,613,764	1,548,447
Transfers	3,085,486	3,159,175	3,066,109	2,880,230	3,809,237
Change in Accounting Estimate (See Note 20)	(457,058)				
Total Governmental Activities General Revenues	<u>\$ 30,424,886</u>	<u>\$ 27,710,054</u>	<u>\$ 27,826,771</u>	<u>\$ 25,861,243</u>	<u>\$ 25,370,169</u>
Business-type Activities					
Unrestricted Investment Earnings	\$ 5,178,540	\$ 4,573,388	\$ 6,270,358	\$ 856,049	\$ 879,148
Gain on Disposition of Capital Assets	22,003,027	1,842	6,519	37,299	327
Minority Interest Payment	-	-	-	-	-
Miscellaneous Revenue, Net	(301,424)	852,736	969,189	5,487,728	246,702
Transfers	(3,085,486)	(3,159,175)	(3,066,109)	(2,880,230)	(3,809,237)
Total Business-type Activities General Revenues	<u>23,794,657</u>	<u>2,268,791</u>	<u>4,179,955</u>	<u>3,500,846</u>	<u>(2,683,060)</u>
<b>Total Primary Government General Revenues</b>	<u>54,676,601</u>	<u>29,978,845</u>	<u>32,142,366</u>	<u>29,362,089</u>	<u>22,687,109</u>
Change in Net Position					
Governmental Activities	9,730,552	12,531,377	7,725,638	5,550,282	1,332,532
Business-type Activities	56,603,559	25,015,149	15,802,133	10,836,257	15,488,783
<b>Total Primary Government</b>	<u>\$ 66,334,112</u>	<u>\$ 37,546,526</u>	<u>\$ 23,527,771</u>	<u>\$ 16,386,539</u>	<u>\$ 16,821,315</u>



**Table 2 (continued)**  
**Changes in Net Position (accrual basis of accounting)**  
**Last Ten Fiscal Years**

	2016	2015	2014	2013	2012
Business-type Activities					
Charges for Services					
Electric	\$ 27,779,114	\$ 26,341,321	\$ 25,314,931	\$ 23,946,694	\$ 22,536,286
Hospital	59,598,490	61,882,772	53,809,700	37,829,424	37,778,186
Telephone	32,311,864	34,313,078	37,007,090	35,519,726	33,721,116
Liquor	4,340,680	4,169,571	3,986,650	10,593,780	9,971,319
Water	5,151,101	5,004,185	4,188,992	4,077,955	4,026,895
Wastewater	4,963,644	4,816,146	4,102,822	3,418,736	3,238,910
Airport	33,153	34,459	25,669	20,025	70,845
Golf	380,066	316,181	304,314	334,640	377,663
Solid Waste	3,771,061	3,703,602	3,485,365	3,248,335	3,057,700
Research and Technology	189,248	176,524	193,430	148,490	99,363
Operating Grants and Contributions	20,766	20,112	405,059	34,994	105,083
Capital Grants and Contributions	3,246,363	2,210,269	11,935,303	7,680,056	2,516,752
Total Business-type Activities Program Revenues	<u>141,785,550</u>	<u>142,988,220</u>	<u>144,759,325</u>	<u>126,852,855</u>	<u>117,500,118</u>
<b>Total Primary Government Program Revenues</b>	<u>147,311,545</u>	<u>153,930,403</u>	<u>149,188,447</u>	<u>135,134,637</u>	<u>122,702,695</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(19,231,914)	(12,357,700)	(21,064,509)	(17,877,037)	(16,314,295)
Business-type Activities	14,192,368	21,402,263	24,484,348	17,893,031	13,598,606
Total Primary Government Net Expense	<u>(5,039,546)</u>	<u>9,044,563</u>	<u>3,419,839</u>	<u>15,994</u>	<u>(2,715,689)</u>
<b>General Revenue and Transfers</b>					
Governmental Activities:					
Taxes					
Property Tax	4,729,382	4,397,088	4,230,428	3,848,367	3,666,358
Sales Tax	14,160,915	13,475,972	13,163,848	12,806,189	11,423,187
Other Tax	357,367	354,971	351,187	355,141	311,280
State Shared Revenues	220,472	208,033	210,750	189,336	173,383
Unrestricted Investment Earnings (Loss)	126,700	162,862	287,430	(13,967)	201,966
Gain on Disposition Of Capital Assets	-	-	104,521	12,233	(67,947)
Miscellaneous Revenue, Net	1,906,424	1,508,487	1,853,211	645,650	717,957
Transfers	2,810,111	2,406,167	1,221,145	2,552,122	2,938,647
Total Governmental Activities General Revenues	<u>\$ 24,311,371</u>	<u>\$ 22,513,580</u>	<u>\$ 21,422,520</u>	<u>\$ 20,395,071</u>	<u>\$ 19,364,831</u>
Business-type Activities					
Unrestricted Investment Earnings	\$ 473,140	\$ 550,280	\$ 705,244	\$ 344,479	\$ 687,850
Gain on Disposition of Capital Assets	12,397	175,464	5,047	-	(102,132)
Minority Interest Payment	-	-	-	-	(573,316)
Miscellaneous Revenue, Net	770,855	192,028	174,770	168,312	138,458
Transfers	(2,810,111)	(2,406,167)	(1,221,145)	(2,552,122)	(2,938,647)
Total Business-type Activities General Revenues	<u>(1,553,719)</u>	<u>(1,488,395)</u>	<u>(336,084)</u>	<u>(2,039,331)</u>	<u>(2,787,787)</u>
<b>Total Primary Government General Revenues</b>	<u>22,757,652</u>	<u>21,025,185</u>	<u>21,086,436</u>	<u>18,355,740</u>	<u>16,577,044</u>
Change in Net Position					
Governmental Activities	5,079,457	10,155,880	358,011	2,518,034	3,050,536
Business-type Activities	12,638,649	19,913,868	24,148,264	15,853,700	10,810,819
<b>Total Primary Government</b>	<u>\$ 17,718,106</u>	<u>\$ 30,069,748</u>	<u>\$ 24,506,275</u>	<u>\$ 18,371,734</u>	<u>\$ 13,861,355</u>

**Table 3**  
**Fund Balances of Governmental Funds (modified accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>General Fund</b>			
Nonspendable	\$ 2,055,124	\$ 2,238,814	\$ 2,729,473
Restricted	2,219,383	36,979	43,074
Committed	2,821,073	3,676,972	3,918,640
Assigned	5,430,333	4,306,181	1,655,915
Unassigned	8,731,692	11,886,955	9,799,639
<b>Total General Fund</b>	<b><u>\$ 21,257,605</u></b>	<b><u>\$ 22,145,901</u></b>	<b><u>\$ 18,146,741</u></b>
<b>All Other Governmental Funds</b>			
Nonspendable	\$ 27,779	\$ 46,628	\$ 59,033
Restricted	1,874,951	1,361,983	2,294,142
Committed	12,460,324	12,641,410	9,897,600
Assigned	5,790,076	1,833,952	1,138,714
Unassigned	(2,293,117)	(4,175,979)	(1,091,346)
<b>Total All Other Governmental Funds</b>	<b><u>\$ 17,860,013</u></b>	<b><u>\$ 11,707,994</u></b>	<b><u>\$ 12,298,143</u></b>

**Table 3 (continued)**  
**Fund Balances of Governmental Funds (modified accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$	2,743,864	\$ 3,263,418	\$ 3,220,395	\$ 3,606,784	\$ 3,907,467	\$ 2,528,342	\$ 2,634,912
	56,532	59,925	83,215	849,383	68,104	70,892	58,954
	4,022,621	3,973,356	3,918,640	3,609,682	3,609,682	3,496,014	3,445,058
	1,868,278	2,111,523	1,629,181	1,528,508	1,328,102	1,237,505	1,542,554
	8,072,334	6,333,144	5,820,728	5,242,679	7,391,078	5,387,268	3,662,265
<b>\$</b>	<b><u>16,763,629</u></b>	<b><u>15,741,366</u></b>	<b><u>14,672,159</u></b>	<b><u>14,837,036</u></b>	<b><u>16,304,433</u></b>	<b><u>12,720,021</u></b>	<b><u>11,343,743</u></b>
\$	37,656	\$ 40,224	\$ 37,709	\$ 42,111	\$ 114,912	\$ 69,673	\$ 57,008
	1,065,733	1,364,894	2,880,425	1,786,616	2,732,901	2,442,979	3,398,017
	8,540,497	6,745,577	6,590,061	5,574,697	4,549,043	7,330,753	5,857,965
	1,694,206	1,992,551	664,484	2,726,334	1,834,118	-	-
	(1,249,220)	(1,899,178)	(2,559,229)	(1,495,895)	(2,633,850)	(3,322,382)	(2,159,902)
<b>\$</b>	<b><u>10,088,872</u></b>	<b><u>8,244,068</u></b>	<b><u>7,613,450</u></b>	<b><u>8,633,863</u></b>	<b><u>6,597,124</u></b>	<b><u>6,521,023</u></b>	<b><u>7,153,088</u></b>

**Table 4**  
**Changes in Fund Balances of Governmental Funds (modified accrual basis of accounting)**  
**Last Ten Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Revenues</b>			
Taxes			
General Property Taxes	\$ 5,797,455	\$5,383,033	\$5,064,083
Storm Drainage Taxes	1,188,986	1,043,517	1,086,278
General Sales and Use Tax	16,463,176	15,093,694	15,693,162
Other Taxes	397,613	389,389	379,704
Licenses and Permits	165,309	273,392	270,442
Intergovernmental	1,126,390	5,364,146	3,970,162
Charges for Goods and Services	1,840,095	1,964,584	2,456,733
Fines and Forfeitures	84,427	65,478	104,950
Miscellaneous Revenue	2,495,561	1,954,579	2,637,665
<b>Total Revenue</b>	<u>29,559,012</u>	<u>31,531,812</u>	<u>31,663,178</u>
<b>Expenditures</b>			
General Government	3,541,113	3,467,373	2,855,206
Public Safety	5,596,525	5,478,874	5,326,205
Public Works	3,932,553	3,815,230	3,896,994
Health and Welfare	138,334	152,334	153,606
Culture and Recreation	5,833,083	5,438,652	6,450,287
Conservation and Development	673,221	726,066	1,414,749
Debt Service			
Principal	2,526,433	2,461,021	2,374,750
Interest	499,946	1,084,964	569,498
Capital Outlay	7,589,210	9,234,893	12,456,908
<b>Total Expenditures</b>	<u>30,330,418</u>	<u>31,859,407</u>	<u>35,498,203</u>
<b>Deficiency of Revenues under Expenditures</b>	(771,406)	(327,595)	(3,835,025)
<b>Other Financing Sources (Uses)</b>			
Transfers In	11,545,517	10,257,969	5,071,661
Transfers Out	(8,460,031)	(7,098,795)	(2,005,552)
Proceeds From Long Term Debt	3,724,468	-	4,297,500
Refunding Bonds Issued	-	-	-
Premium (Discount) on Bonds Issued	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Sale of Capital Assets	(2,072)	577,430	63,797
Insurance Recoveries	-	-	-
<b>Total Other Financing Sources</b>	<u>6,807,882</u>	<u>3,736,604</u>	<u>7,427,406</u>
<b>Change in Accounting Estimate (See Note 20)</b>	(457,058)		
<b>Net Change in Fund Balances</b>	<u>\$ 5,579,418</u>	<u>\$3,409,009</u>	<u>\$3,592,382</u>
Debt service as a percentage of noncapital expenditures	13.04%	17.91%	9.84%

**Table 4 (continued)**  
**Changes in Fund Balances of Governmental Funds (modified accrual basis of accounting)**  
**Last Ten Fiscal Years**

2018	2017	2016	2015	2014	2013	2012
\$ 4,707,840	\$ 4,262,451	\$ 3,866,409	\$ 3,543,269	\$ 3,376,885	\$ 3,016,469	\$ 2,841,272
989,359	917,714	859,563	854,955	854,150	829,337	824,933
14,687,019	14,164,131	14,160,915	13,475,972	13,163,848	12,806,189	11,423,187
372,133	362,782	358,927	356,459	352,603	356,617	312,756
345,587	268,969	303,644	278,742	239,343	278,460	415,398
1,177,296	936,325	945,470	1,763,471	1,418,147	2,264,557	1,158,203
2,611,715	2,306,130	2,515,301	2,381,029	2,148,309	1,966,908	1,660,204
103,113	109,053	117,509	114,370	119,012	131,109	125,436
2,345,704	2,442,085	2,302,836	2,410,762	2,068,555	868,679	1,151,440
<u>27,339,766</u>	<u>25,769,640</u>	<u>25,430,574</u>	<u>25,179,029</u>	<u>23,740,852</u>	<u>22,518,325</u>	<u>19,912,829</u>
2,645,216	2,630,111	2,700,095	2,597,446	2,589,569	2,028,213	1,912,768
4,763,325	4,706,909	4,590,036	4,368,472	4,145,744	4,010,385	3,766,245
3,076,864	2,977,358	4,660,597	3,535,346	3,662,177	8,053,705	3,969,147
101,306	96,106	96,325	93,827	97,919	145,749	83,015
6,729,733	6,239,403	6,020,065	5,861,992	5,869,280	5,144,313	5,128,429
1,473,168	6,761,176	901,572	1,238,578	1,951,862	990,262	1,916,933
2,605,454	2,429,006	2,232,399	1,892,589	6,602,213	1,709,729	2,104,628
620,672	679,705	753,345	808,782	750,036	551,795	701,867
5,340,886	7,612,708	7,538,729	6,832,674	8,585,567	4,955,184	9,131,820
<u>27,356,624</u>	<u>34,132,482</u>	<u>29,493,163</u>	<u>27,229,706</u>	<u>34,254,367</u>	<u>27,589,335</u>	<u>28,714,852</u>
(16,858)	(8,362,842)	(4,062,589)	(2,050,677)	(10,513,515)	(5,071,010)	(8,802,023)
5,337,859	9,362,226	10,044,081	14,486,415	4,319,909	9,361,323	7,385,314
(2,457,630)	(5,552,989)	(7,233,970)	(12,080,248)	(3,098,764)	(6,809,201)	(4,446,667)
-	6,194,600	32,515	187,274	12,118,405	3,081,110	2,362,261
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,700	58,830	34,673	26,578	144,667	181,991	131,991
-	-	-	-	689,811	-	-
<u>2,883,929</u>	<u>10,062,667</u>	<u>2,877,299</u>	<u>2,620,019</u>	<u>14,174,028</u>	<u>5,815,223</u>	<u>5,432,899</u>
<u>\$ 2,867,071</u>	<u>\$ 1,699,825</u>	<u>\$ (1,185,290)</u>	<u>\$ 569,342</u>	<u>\$ 3,660,513</u>	<u>\$ 744,213</u>	<u>\$ (3,369,124)</u>
14.81%	11.61%	12.37%	12.58%	24.51%	11.60%	14.33%

**Table 5**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year	Agriculture Property	Residential Property	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2021	\$ 411,655	\$ 814,943,485	\$ 629,869,719	\$ 1,445,224,859	2.53	\$ 1,717,341,084	84%
2020	438,090	755,225,510	634,738,218	1,390,401,818	2.52	1,631,260,928	85%
2019	616,420	704,070,250	597,710,647	1,302,397,317	2.60	1,558,833,361	84%
2018	611,830	677,716,410	574,716,993	1,253,045,233	2.59	1,504,932,503	83%
2017	710,090	649,977,680	569,081,239	1,219,769,009	2.55	1,427,426,106	85%
2016	1,204,840	626,344,925	551,781,913	1,179,331,678	2.55	1,361,245,510	87%
2015	1,117,070	601,728,500	520,802,468	1,123,648,038	2.61	1,266,747,083	89%
2014	1,001,010	572,896,960	497,095,358	1,070,993,328	2.64	1,220,195,094	88%
2013	880,820	549,048,075	468,646,718	1,018,575,613	2.68	1,171,125,793	87%
2012	922,725	531,622,005	450,729,874	983,274,604	2.65	1,127,965,599	87%

Source: Deputy Director of Brookings County Board of Equalization

**Table 6**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

Fiscal Year	City Direct Rate <sup>(2)</sup>	Overlapping Rates			Total School	Total Direct & Overlapping Rates
		County Rate	Brookings School District <sup>(1)</sup>			
			Operating	Debt Service		
2021	2.53	4.20	8.21	0.81	9.02	15.75
2020	2.52	4.18	8.28	0.84	9.13	15.82
2019	2.60	4.20	8.32	0.89	9.21	16.01
2018	2.59	4.15	8.36	0.94	9.30	16.04
2017	2.55	4.16	8.21	0.97	9.18	15.89
2016	2.55	4.07	8.67	1.01	9.68	16.30
2015	2.61	4.30	9.29	1.05	10.34	17.25
2014	2.64	4.51	9.56	1.07	10.63	17.78
2013	2.68	4.78	9.69	0.93	10.62	18.08
2012	2.65	4.73	9.25	0.94	10.19	17.57

Source: County Finance Officer

(1) School District amount varies based on class of property, this table uses owner occupied.

(2) The City's direct rate is a single component.



**Table 7**  
**Principal Taxpayers Current**  
**Year and Ten Years Ago**

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Dakotronics	\$ 29,836,100	1	2.06%	\$ 30,203,500	1	3.07%
Bel Brands USA Inc	20,298,800	2	1.40%	-		0.00%
3M	16,361,100	3	1.13%	11,263,000	3	1.15%
Individual	15,396,600	4	1.07%	12,595,700	2	1.28%
Innovation Village I LLC	15,380,900	5	1.06%	9,949,700	6	1.01%
Global Properties LLC	11,834,200	6	0.82%	10,055,500	5	1.02%
Southland Apartments LLC	11,233,700	7	0.78%	-		0.00%
Larson Manufacturing Co	10,585,100	8	0.73%	9,509,700	7	0.97%
Wal-Mart	10,044,900	9	0.70%	8,344,200	8	0.85%
Den-Will	-		0.00%	8,065,600	9	0.82%
Lowe's Co Inc	-		0.00%	7,650,500	10	0.78%
Shree Nathji Inc	-		0.00%	5,632,900		0.57%
First Bank & Trust	9,574,400	10	0.66%	10,533,800	4	1.07%
<b>Totals</b>	<b>\$ 150,545,800</b>		<b>10.41%</b>	<b>\$ 123,804,100</b>		<b>12.59%</b>

Source: Brookings County Board of Equalization

**Table 8**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years Fiscal Year**

Fiscal Year Ended Dec. 31	Taxes Levied for the Fiscal Year		Percent of Levy Collected	Collections in Subsequent Years	Total Collection to Date	
	Actual Amount	Year			Amount	Percentage of Levy
2021	\$ 3,654,587	(see note below)				
2020	3,505,625	3,584,893	102.26%	\$ 326	\$ 3,585,219	102.27%
2019	3,390,015	3,389,856	99.99%	1,669	3,391,525	100.04%
2018	3,251,533	3,246,302	99.84%	1,669	3,247,971	99.89%
2017	3,112,984	3,108,533	99.86%	1,140	3,109,673	99.89%
2016	3,010,404	3,009,134	99.96%	-	3,009,134	99.96%
2015	2,933,514	2,930,670	99.90%	1,957	2,932,627	99.97%
2014	2,829,351	2,827,356	99.93%	1,524	2,828,880	99.98%
2013	2,725,609	2,724,004	99.94%	1,605	2,725,609	100.00%
2012	2,610,007	2,606,943	99.88%	3,064	2,610,007	100.00%

Note: The year shown on this table indicates the year of the levy for collection in the next year, the 2021 tax levy will be collected in the year 2022, so such information is not available at the time of preparing this table.



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**Table 9**  
**Historical Sales and Use Tax Receipts**  
**Last Ten Fiscal Years**

<b>Year</b>	<b>General Sales Tax</b>	<b>Second Penny Sales Tax</b>	<b>Bed and Booze Tax <sup>(1)</sup></b>
2021	\$ 7,697,851	\$ 7,699,876	\$ 1,065,449
2020	7,134,701	7,111,368	847,625
2019	7,112,056	7,158,724	1,052,364
2018	6,900,623	6,868,310	917,773
2017	6,642,103	6,607,370	914,658
2016	6,630,466	6,595,427	935,022
2015	6,327,828	6,295,374	852,770
2014	6,180,988	6,148,462	834,398
2013	6,031,135	5,999,034	776,020
2012	5,353,119	5,324,296	745,772

Note 1: This sales tax is generated on revenue from lodging, alcoholic beverages, prepared and admission.

**Table 10**  
**Taxable Sales by Category**  
**Last Ten Fiscal Years**

	<b>2021</b>	<b>2020</b>	<b>2019</b>
Agriculture, Forestry, Fishing, And Mining	\$ 8,790,980	\$ 7,704,195	\$ 7,705,357
Construction	16,842,057	17,497,752	18,668,880
Manufacturing	34,149,061	62,672,720	76,553,010
Transportation and Public Utilities	57,990,830	68,020,720	70,687,681
Wholesale Trade	74,196,651	130,609,920	41,697,122
Retail Trade	433,783,061	394,622,227	460,506,278
Finance, Insurance, and Real Estate	11,740,314	10,642,598	10,264,918
Services	97,109,085	114,492,457	120,898,257
Other	2,452	192,885	155,873
	<b><u>\$ 734,604,491</u></b>	<b><u>\$ 806,455,475</u></b>	<b><u>\$ 807,137,377</u></b>

Source: South Dakota Department of Revenue & Regulation

**Table 10 (continued)**  
**Taxable Sales by Category Last Ten Fiscal Years**  
**Last Ten Fiscal Years**

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
\$ 6,919,546	\$ 5,981,653	\$ 5,854,829	\$ 4,817,812	\$ 4,774,773	\$ 3,162,548	\$ 3,091,160
15,102,290	19,042,533	17,709,994	23,198,279	49,954,176	18,793,981	10,474,771
82,368,915	75,424,180	65,649,247	68,317,602	66,460,875	45,156,711	41,645,668
67,980,706	66,146,585	64,423,894	63,736,072	61,757,973	58,710,762	53,122,067
36,223,105	35,267,841	39,311,898	32,972,756	35,228,991	36,436,419	29,170,715
435,700,335	434,648,788	424,518,776	403,696,421	388,986,776	374,772,056	353,040,255
8,594,283	10,686,280	8,777,732	7,289,425	7,037,098	8,502,522	7,617,294
122,176,165	117,919,260	110,379,441	103,652,639	98,365,125	94,689,688	87,868,632
2,254	1,308	30,827	31,605	243,507	1,748,854	343,496
<b>\$ 775,067,599</b>	<b>\$ 765,118,428</b>	<b>\$ 736,656,638</b>	<b>\$ 707,712,611</b>	<b>\$ 712,809,294</b>	<b>\$ 641,973,541</b>	<b>\$ 586,374,058</b>

**Table 11**  
**Direct and Overlapping Sales Tax Rates**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>City Direct Rate <sup>(1)</sup></u>	<u>City Direct Rate <sup>(2)</sup></u>	<u>State Rate</u>	<u>Total Tax Rate</u>
2021	2.00%	1.00%	4.50%	7.50%
2020	2.00%	1.00%	4.50%	7.50%
2019	2.00%	1.00%	4.50%	7.50%
2018	2.00%	1.00%	4.50%	7.50%
2017	2.00%	1.00%	4.50%	7.50%
2016	2.00%	1.00%	4.50%	7.50%
2015	2.00%	1.00%	4.00%	7.00%
2014	2.00%	1.00%	4.00%	7.00%
2013	2.00%	1.00%	4.00%	7.00%
2012	2.00%	1.00%	4.00%	7.00%

Source: South Dakota Department of Revenue and Regulations

(1) General Rate

(2) This rate is generated on revenue from lodging, alcoholic beverages, prepared food, and admission.

**Table 12**  
**Ratio of Net General Bonded Debt**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Sales Tax Revenue Bonds</u>	<u>Total Taxable Sales</u>	<u>Percentage of Actual Taxable Sale</u>	<u>Per Capita</u>
2021	\$ 14,065,539	\$ 734,604,490	1.91%	574.81
2020	14,034,043	806,455,475	1.74%	604.26
2019	16,118,896	807,137,377	2.00%	694.03
2018	14,219,851	775,067,599	1.83%	612.26
2017	16,168,893	765,118,426	2.11%	696.18
2016	18,075,077	736,656,639	2.45%	778.26
2015	19,936,067	707,712,611	2.82%	858.39
2014	21,343,250	712,809,294	2.99%	918.98
2013	12,724,633	641,973,541	1.98%	563.26
2012	14,090,239	586,374,058	2.40%	623.71



**Table 13**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities			Business-type Activities			Total Primary Government	Percentage of Personal Income <sup>(1)</sup>	Per Capita <sup>(1)</sup>
	Capital Leases	Revenue Bonds	Notes and Loans	Revenue Bonds	Notes and Loans	Capital Leases			
2021	\$ 147,868	\$ 17,911,396	\$ 5,500,000	\$ -	\$ 25,674,927	\$ 22,838,678	\$ 72,072,869	4.11%	\$ 2,952
2020	175,915	16,495,169	5,700,000	4,848,003	30,826,747	26,618,345	84,664,179	5.05%	3,543
2019	203,125	18,740,963	5,900,000	5,199,536	27,131,004	39,599,277	96,773,905	6.58%	4,050
2018	229,525	17,103,800	5,600,000	5,536,946	27,824,448	41,479,390	97,774,109	6.64%	4,092
2017	260,970	19,487,859	5,800,000	5,865,471	28,495,805	43,297,098	103,207,203	7.01%	4,319
2016	-	21,795,220	-	6,185,336	29,143,534	26,696,924	83,821,014	5.64%	3,543
2015	-	24,006,034	-	9,816,751	24,064,478	22,484,843	80,372,106	5.83%	3,461
2014	151,640	25,571,694	-	10,809,915	20,593,606	24,784,739	81,911,594	5.80%	3,527
2013	297,042	17,012,869	2,909,217	11,750,015	4,120,364	27,737,866	63,827,373	4.59%	2,825
2012	486,185	17,993,436	380,000	12,642,228	54,166	23,763,569	55,319,584	3.98%	2,449

Source:

1) See Table 17 Demographic and Economic Statistics, for income and population data

**Table 14**  
**Direct and Overlapping Governmental Activities Debt**  
**As of December 31, 2021**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt <sup>(1)</sup>
Debt repaid with property taxes:			
School District	\$ 16,771,510	75%	\$ 12,645,719
Subtotal, overlapping debt	16,771,510		12,645,719
City of Brookings direct debt	23,559,264		17,911,396
Total direct and overlapping debt	\$ 40,330,774		\$ 30,557,115

Sources: Assessed value data used to estimate applicable percentages provided by the County Auditors Office. Debt outstanding data was provided by the Brookings School District.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City of Brookings.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Brookings. This process recognizes that, when considering the governments' ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated by using taxable assessed property values. Applicable percentages were estimated by determining the portion of the schools taxable assessed value that is within the City's boundaries and dividing it by the Schools' total taxable assessed value.

**Table 15**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

	Fiscal year				
	2021	2020	2019	2018	2017
Debt Limit (5% limit)	\$ 72,261,243	\$ 69,520,091	\$ 65,119,866	\$ 62,652,262	\$ 61,005,575
Total Net Debt applicable to Limit	17,899,411	16,495,169	18,740,963	17,103,798	19,427,934
Legal Debt Margin	<u>\$ 54,361,832</u>	<u>\$ 53,024,922</u>	<u>\$ 46,378,903</u>	<u>\$ 45,548,464</u>	<u>\$ 41,577,641</u>
Total Net Debt applicable to the Limit as a Percentage of Debt Limit	24.8%	23.7%	28.8%	27.3%	31.8%

Note: The State of South Dakota 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 equal to 10% of the total value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit.

**Table 15 (continued)**  
**Legal Debt Margin Information Last Ten Fiscal Years**  
**Last Ten Fiscal Years**

<b>Fiscal year</b>				
<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<u>\$ 58,966,584</u>	<u>\$ 56,182,402</u>	<u>\$ 53,549,666</u>	<u>\$ 50,928,781</u>	<u>\$ 49,163,730</u>
<u>21,723,310</u>	<u>23,922,139</u>	<u>25,399,103</u>	<u>20,111,263</u>	<u>18,649,493</u>
<u>\$ 37,243,274</u>	<u>\$ 32,260,263</u>	<u>\$ 28,150,563</u>	<u>\$ 30,817,518</u>	<u>\$ 30,514,237</u>
36.8%	42.6%	47.4%	39.5%	37.9%



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## Legal Debt Margin Calculation for Fiscal Year 2021

	<u>"No Limit" Debt</u>	<u>Debt Capacity at 5% (unrestricted)</u>	<u>Additional 10% Debt Capacity (Water/Sewer)</u>
2021 Assessed Value	<u>\$ 1,445,224,859</u>		
Maximum Debt Capacity		\$ 72,261,243	\$ 144,522,486
Existing Bonds:			
2014A Sales Tax Revenue Bonds (3.15%)	-	7,343,486	-
2010A Sales Tax Revenue Bonds (1.25% to 3.15%)	-	365,000	-
2019 Sales Tax Revenue Bond	-	6,672,500	-
SDHDA TIF 3 (5%)	-	-	-
SRF Loan No.2 Bond TIF 1 (3%)	-	384,745	-
SRF Loan No.3 Bond (3%)	-	229,016	-
SRF Loan No. 4 Bond (3%)	-	216,758	-
SRF Loan No. 5 Bond (3%)	-	143,499	-
SRF Loan No. 6 Bond (3%)	-	1,344,145	-
SRF Loan No. 7 Bond (3.25)	25,674,927	-	-
SRF Loan No. 9 Bond (3%)	-	350,262	-
SRF Loan No. 10 Bond (3%)	-	850,000	-
2005 Series Electric Utility Revenue Bonds (5.95%)	-	-	-
2011 Series Electric Utility Revenue Bonds (.65% to 3.39%)	-	-	-
Total Bonded Debt	<u>25,674,927</u>	<u>17,899,412</u>	<u>-</u>
Other Debt:			
Capital Lease - Scoreboard	147,868		
Capital Lease Obligations - Hospital	1,414,233		
Loan - Private Citizen	5,500,000	-	-
Series 2012 COP - Skilled Nursing Facility	8,036,924	-	-
Series 2015A Capital Lease - Hospital Renovation/addition	4,092,425	-	-
Series 2015B Capital Lease - Hospital Renovation/addition	9,295,096	-	-
Total Other Debt	<u>28,486,546</u>	<u>-</u>	<u>-</u>
Total Debt	<u>54,161,473</u>	<u>17,899,412</u>	<u>-</u>
Available Debt Capacity	N/A	<u>\$ 54,361,831</u>	<u>\$ 144,522,486</u>

**Table 16**  
**Pledged-Revenue Coverage**  
**Last Ten Years**

Fiscal Year	Sales Tax Revenue Bonds				State Revolving Fund Bond #3						
	Sales Tax Revenue	Debt Service			Utility Service Charge	Less Operating Expense	Net Available Revenue	Debt Service			
		Principal	Interest	Coverage				Principal	Interest	Coverage	
2021	\$ 7,699,876	\$ 2,312,389	\$ 403,624	2.83	-	-	-	-	-	-	
2020	7,111,368	2,253,288	382,630	3	-	-	-	-	-	-	
2019	7,329,098	2,596,165	443,255	2.41	-	-	-	-	-	-	
2018	6,868,467	2,121,244	472,293	2.65	-	-	-	-	-	-	
2017	6,607,370	1,877,326	518,723	2.76	-	-	-	-	-	-	
2016	6,595,427	1,832,981	560,873	2.76	-	-	-	-	-	-	
2015	6,295,374	1,380,000	278,442	3.80	-	-	-	-	-	-	
2014	6,148,462	1,355,000	305,542	3.70	-	-	-	-	-	-	
2013	5,999,034	1,340,000	322,293	3.61	-	-	-	-	-	-	
2012	5,324,296	1,690,000	356,093	2.60	745,772	336,234	409,538	10,822	18,788	13.83	

Note: Details regarding the City’s outstanding debt can be found in the notes to the financial statements. Operating Expenses do not include interest, depreciation, amortization, and other post employment benefit expenses.

State Revolving Fund Bond #3 shown is backed by storm sewer fees.

State Revolving Fund Bond #2 (not shown here) is to be repaid with property tax increment and if that isn’t sufficient, 2nd Penny Sales Tax.



**Table 16 (continued)**  
**Pledged-Revenue Coverage**  
**Last Ten Years**

2005 Utility Revenue Bonds						2011 Utility Revenue Bonds					
Utility Service Charge	Less Operating Expense	Net Available Revenue	Principal	Interest	Coverage	Utility Service Charge	Less Operating Expense	Net Available Revenue	Debt Service		
									Principal	Interest	Coverage
\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
330,696	54,449	276,247	71,532	42,965	2,41	628,945	-	628,945	280,000	156,976	1,44
338,826	41,949	296,877	67,410	47,087	2,59	653,487	-	653,487	270,000	163,535	1,51
334,201	42,558	291,643	63,525	50,972	2,55	668,406	-	668,406	265,000	169,298	1,54
321,144	40,539	280,605	59,865	54,632	2,45	636,743	176,929	459,814	260,000	174,301	1,06
332,196	43,596	288,600	56,415	58,082	2,52	629,302	-	629,302	255,000	179,047	1,45
329,171	41,926	287,245	53,164	61,333	2,51	627,635	-	627,635	255,000	182,745	1,43
313,842	42,521	271,321	50,100	64,397	2,37	619,932	-	619,932	250,000	185,266	1,42
308,632	40,065	268,567	47,213	67,284	2,35	599,627	-	599,627	250,000	187,557	1,37
302,668	44,932	257,736	44,493	70,005	2,25	570,484	-	570,484	250,000	185,688	1,31

**Table 17**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population <sup>(1)</sup></b>	<b>Per Capita Income <sup>(2)</sup></b>	<b>Total Personal Income (thousands of dollars) <sup>(2)</sup></b>	<b>School Enrollment <sup>(3)</sup></b>	<b>Unemployment Rate <sup>(4)</sup></b>
2021	24,415	\$ 49,278	\$ 1,754,451	3,337	3.3%
2020	23,377	47,782	1,676,045	3,345	4.5%
2019	24,509	46,302	1,631,329	3,408	3.4%
2018	24,509	44,774	1,533,749	3,396	3.1%
2017	23,895	43,111	1,471,603	3,421	3.5%
2016	23,657	43,815	1,485,181	3,342	2.7%
2015	23,225	41,416	1,379,745	3,400	2.6%
2014	23,225	42,862	1,413,079	3,275	2.6%
2013	22,591	42,615	1,390,472	3,183	2.8%
2012	22,591	42,615	1,390,472	2,983	3.3%

Source :

1) U.S. Census Bureau

2) U.S. Department of Commerce Bureau of Economic Analysis. Personal Income and Per Capita Income are based on Brookings County.

3) Brookings School District Business Office

4) South Dakota Department of Labor

Median age from 2010 census was 23.4 year old. Education statistics per the 2010 census indicate that 93.8% of the population 25 years or older has a high school degree or greater with 45.5% of the same population holding a Bachelor's degree or greater.

**Table 18**  
**Principal Employers**  
**Current Year and Nine Years Ago**

Employer	2021			2012		
	Employees	Rank	Percentage of Total City Employed	Employees	Rank	Percentage of Total City Employed
South Dakota State Univ.	3,973	1	16.27%	2,121	1	9.54%
Daktronics	1,329	2	5.44%	1,655	2	7.45%
3M	1,156	3	4.73%	796	3	3.58%
Wal-Mart	538	4	2.20%	425	7	1.91%
Brookings Health System	496	5	2.03%	405	8	1.82%
Brookings School District	492	6	2.02%	316	9	1.42%
Hy-Vee Food Store	450	7	1.84%	443	6	1.99%
Larson Manufacturing	448	8	1.83%	551	4	2.48%
Aramark	384	9	1.57%	-	-	0.00%
Swiftel Center	355	10	1.45%	-	-	0.00%
Twin City Fan	-	-	0.00%	257	10	1.16%
City of Brookings	-	-	0.00%	-	-	0.00%
<b>Total</b>	<b>9,621</b>		<b>39.38%</b>	<b>6,969</b>		<b>31.35%</b>

Source: Employee data provided by Brookings Economic Development Corporation and total city employment provided by South Dakota Department of Labor.

**Table 19**  
**Full-Time Equivalent City Government Employees by Function/Program**  
**Last Ten Fiscal Years**

<b>Full-Time Equivalent Employees as of December 31</b>										
<b>Function/Program</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>General Government</b>										
Mayor/City Council	7	7	7	7	7	7	7	7	7	7
City Clerk	1.5	1	1	2	3	3	3	3	3	3
City Manager	4	4	4	2	2	2	1	1	1	1
Human Resources	3	3	3	2	2	2	2	2	2	2
Finance	4	4	4	3	4	4	4	5	4	4
Information Technology	2	2	2	2	2	2	2	1	1	1
Community Development	8.5	8	4.0	4.0	4.4	4.4	4.8	5	5	4
Engineering	2	3	5.0	4.0	4.6	4.6	5.2	5	5	6
<b>Public Safety</b>										
Police	38	36	40	36	36	35	36	35	34	33
Fire	4	4	3	3	3	3	3	3	3	3
E-911	9	9	10	7	9	9	9	9	8	7
<b>Public Works</b>										
Streets	13	12	14	14	14	14	14	14	14	14
<b>Health and Welfare</b>										
Animal Control	1	1	1	1	1	1	1	1	1	1
<b>Culture and Recreation</b>										
Aquatic Center	-	-	-	-	-	-	-	1	1	1
Recreation	3	3	2	2	2	2	3	1	1	1
Park	12	10	13	12	12	11	10	9	8	8
Ice Arena	2	2	1	1	1	1	1	2	2	2
Forestry	3	4	4	4	4	4	4	5	5	5
Library	10	10	10	10	10	10	10	10	10	10
<b>Storm Drainage</b>										
Storm Drainage	2	2	2	1	1	1	1	1	1	1
<b>Liquor</b>										
Liquor	4	4	5	6	5	5	5	5	6	6
<b>Water</b>										
Water	11	11	10	10	10	10	10	10	10	16
<b>Electric</b>										
Electric	42	39	34	36	33	35	36	35	36	37
<b>Wastewater</b>										
Wastewater	12	15	13	14	12	12	12	12	12	16
<b>Telephone</b>										
Telephone	49	82	94	98	99	98	100	102	102	94
<b>Hospital</b>										
Hospital	214	234	225	222	236	236	220	225	234	228
<b>Golf Course</b>										
Golf Course	2	2	2	2	2	2	3	3	3	3
<b>Airport</b>										
Airport	2	2	2	2	2	2	2	2	2	2
<b>Solid Waste Collection</b>										
Solid Waste Collection	5	5	5	6	6	6	6	6	6	6
<b>Solid Waste Disposal</b>										
Solid Waste Disposal	5	6	6	6	6	6	6	6	6	7

**Table 20**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Public Safety</b>										
Dispatch										
Total number of 911 calls	8,712	8,256	10,409	8,425	7,842	8,043	9,962	9,265	8,069	7,528
Total number of animals impounded	332	441	417	405	450	455	390	434	426	483
Fire										
Fire calls	238	258	252	240	212	231	202	237	203	178
Average response time (min:sec)	5:49	4:09	4:53	4:15	4:56	6:02	6:47	5:53	6:08	4:33
<b>Public Works</b>										
Community Development										
Number of code enforcement investigations	1,530	1,473	1,252	1,725	1,543	1,648	936	1,262	1,685	1,325
Percent of rental units inspected & Licensed	28%	24%	31%	21%	32%	36%	29%	19%	35%	23%
Engineering										
Number of building permits issued:										
Single family	68	77	72	63	54	78	88	79	70	71
Townhomes	2	1	1	2	5	4	7	5	3	6
Duplexes	8	3	3	2	-	-	2	2	-	3
Apartments	15	1	2	4	5	6	8	3	10	16
Solid Waste										
Number of households collected	5,596	5,445	5,385	5,355	5,264	5,060	4,939	4,901	4,758	4,703
Tons of recycling collected	846	876	880	886	836	837	827	822	712	584
Tons of refuse collected	4,766	5,045	4,893	4,893	4,787	4,738	4,553	4,464	4,406	4,427
Tons of yard waste collected	1,267	737	813	661	696	752	710	589	598	519
Street										
Total lane miles swept	263.10	258.22	251.99	249.06	248.06	246.31	244.13	-	231.44	208.00
Total miles swept	2,855.50	2,218.00	2,140.00	2,408.00	2,523	2,500	2,500.00*	2,500.00*	**	**
<b>Culture and Recreation</b>										
Park & Recreation										
Number of season passes sold for pool	1,377	-	1,736	1,267	1,343	1,420	1,559	1,559	1,410	1,828
Number of season passes sold for golf	337	271	513	320	341	318	233	198	271	329
Number of paid golf rounds played										
9-holes	4,531	3,964	3,098	5,123	6,244	6,214	4,729	2,783	3,884	4,735
18-holes	1,920	2,096	1,134	1,381	1,989	1,908	2,673	2,403	2,190	2,600
Library										
Participants in children's programs	8,349	5,645	18,708	21,636	16,536	15,679	37,838	22,216	21,033	20,940
Use of electronic databases	4,283	5,971	5,194	5,278	5,033	8,891	8,713	5,184	5,120	3,219
Total circulation	219,319	165,354	198,135	197,724	218,775	208,255	274,733	278,588	286,892	286,548
Swiftel										
Events Held at Swiftel Center	180	141	278	298	285	262	213	256	249	225

Source: City Departments

**Table 21**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

<b>Function/Program</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>General Government</b>										
General Government Building	1	1	1	1	1	1	1	1	1	1
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
<b>Fire Stations</b>	4	4	4	4	4	4	4	4	4	4
<b>Refuse Collection</b>										
Collection Trucks	8	7	7	7	7	7	7	7	7	6
<b>Other Public Works</b>										
Paved Streets (miles)	263.10	258.22	251.99	249.06	248.06	246.31	244.13	236.90	231.44	229.89
Street lights	3,312	3,238	3,179	3,155	3,157	3,165	3,025	3,025	3,004	2,990
Traffic signals	31	31	31	132	122	122	118	130	126	126
<b>Parks and Recreation</b>										
Acreage	662.17	662.17	662.17	662.17	662.17	665.55	664.80	664.80	664.80	664.80
Playgrounds	15	15	15	15	15	15	14	13	13	13
Baseball/Softball Fields	21	21	21	21	21	21	21	21	21	21
Soccer/Football Fields	11	11	11	11	11	11	11	11	11	11
Recreation Centers	1	1	1	1	1	1	1	1	1	1
<b>Airport</b>										
Runways	2	2	2	2	2	2	2	2	2	2
<b>Water</b>										
Miles of water mains	132.69	132.69	131.00	130.00	120.66	126.96	124.02	124.02	122.20	121.87