

# Other Funds



## Other Fund Overview

Beyond the General Fund, the City of Brookings utilizes a number of other fund types to account for various operations and activities. The use of these other funds allows for proper accounting and implementation of projects, initiatives, and service delivery.

Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted or committed to expenditures for specific purposes. Special Revenue Funds appearing in the 2023 Budget include 2<sup>nd</sup> Penny Sales Tax, Swiftel Center, Library Fines, Library Donations, Special Assessment, Storm Drainage, Bed, Booze, and Board (BBB) Tax, Business Improvement District (Pillow) Tax, and Public Art Fund.

Debt Service Funds are used to account for financial resources accumulated and payments made for principal and interest on long-term debt of the governmental funds. Debt Service Funds appearing in the 2023 Budget include TIF 5 – 32<sup>nd</sup> Avenue Fund, TIF 6 – Digester Fund, and TIF 7 – South Main Avenue Fund, TIF 8 – Affordable Housing, and TIF 10 – 15<sup>th</sup> & 7<sup>th</sup> Ave.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets.

Enterprise Funds are used to account for operations:

- > that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
- > where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise Funds appearing in the 2023 Budget include the Liquor Fund, Airport Fund, Edgebrook Golf Course Fund, Solid Waste Collections Fund, Solid Waste Disposal (Landfill) Fund, and Research and Technology Center Fund.

## Swiftel Center

**Purpose:** The mission of the Swiftel Center is to enhance the quality of life for the citizens of the region by providing a gathering place for cultural, recreational, educational and community events thereby positively impacting the economy of Brookings. The goal is to maximize revenue through the hosting of numerous, well-attended events and minimize expense through efficient and cost-effective facility operations. Our multi-purpose facility acts as a catalyst for economic development and consumer spending activity in the city.

|                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|---------------------|----------------|----------------|----------------|----------------|-----------------|
| Full-Time Employees | 13             | 13             | 12             | 11             | 11              |
| Operating Budget    | \$ 2,638,523   | \$ 2,125,808   | \$ 1,857,948   | \$ 2,839,816   | \$ 2,826,053    |
| Capital Budget      | \$ 266,798     | \$ 324,902     | \$ 323,133     | \$ 492,482     | \$ 567,077      |
| Department Revenue  | \$ 2,108,110   | \$ 1,782,560   | \$ 1,371,499   | \$ 2,509,333   | \$ 2,583,644    |
| Transfers In        | \$ 784,188     | \$ 740,733     | \$ 728,422     | \$ 823,374     | \$ 809,486      |

### Departmental Goals:

- > Effective & Efficient Management – Continue to trim unnecessary expenses and look for cost savings wherever possible. We will also look to increase event revenue by cutting historical discounts.
- > Relationship Building – Build on the current relationships with event clients to increase the number of repeat events in the facility.
- > Financial Reporting – Provide on time financial reporting to the City of Brookings. This will be through monthly roll-forward financials, event flash reports, and weekly meetings.
- > Team Building – Focus on how to identify success as an internal team; leverage strategic planning initiatives to showcase how each department contributes towards the overall performance.
- > Increase Staffing – Build our Full and Part-Time teams to pre-COVID levels. We will look to increase part time staff supervisors to cut down on both full and part-time overtime hours.

### Projects, Programs, And Initiatives:

- > Implement Oak View Group company culture – As the transition to Oak View Group continues we will continue to provide opportunities to current and future staff to network, learn, and grow through corporate channels , as well as, increase awareness of the management change to the community.
- > Effective management of major capital projects – This includes Roof replacement, HVAC upgrade, and Lot A resurfacing replacement.
- > Facility Rebrand – effective conversion of naming rights and management company re-brand
- > CIP Recommendations – Make accurate and effective building R&M recommendations to ensure efficient and effective use of the event center.
- > Charitable Contributions - Continue to be a service to the community by organizing charitable programs and volunteering hours.

| Performance Measures | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|----------------------|----------------|----------------|----------------|----------------|-----------------|
| Events               | 278            | 141            | 180            | 262            | 290             |
| Event Attendance     | 110,514        | 54,918         | 53,684         | 136,330        | 158,800         |
| Operating Transfer   | \$ 517,391     | \$ 415,831     | \$ 405,290     | \$ 330,892     | \$ 242,409      |
| Capital Transfer     | \$ 266,798     | \$ 324,902     | \$ 323,132     | \$ 492,482     | \$ 567,077      |

| Account Number                          | Description                    | 2020<br>Actual      | 2021<br>Actual      | 2022<br>Budget      | 2023<br>Adopted     |
|---|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Swiftel Center</b>                   |                                |                     |                     |                     |                     |
| 224-000-4-446-03                        | F&B Revenue                    | \$ 717,706          | \$ 553,964          | \$ 1,473,848        | \$ 1,345,681        |
| 224-000-4-446-08                        | Reimbursed Labor               | 194,361             | 269,851             | -                   | -                   |
| 224-000-4-669-01                        | Sponsorships Signage Name, Etc | 176,975             | 175,164             | 238,800             | 310,400             |
| 224-000-4-669-02                        | Miscellaneous Revenues         | 506,238             | 104,712             | 287,145             | 51,470              |
| 224-000-4-848-12                        | Facility Rent & Promotions     | 187,280             | 267,808             | 509,540             | 876,093             |
| <b>Total Revenue</b>                    |                                | <b>1,782,560</b>    | <b>1,371,499</b>    | <b>2,509,333</b>    | <b>2,583,644</b>    |
| 224-000-6-700-04                        | Transfer in Sales & Use Tax    | 324,902             | 323,132             | 492,482             | 567,077             |
| 224-000-6-700-13                        | Transfer in 3rd B              | 415,831             | 405,290             | 330,892             | 242,409             |
| <b>Total Transfers In</b>               |                                | <b>740,733</b>      | <b>728,422</b>      | <b>823,374</b>      | <b>809,486</b>      |
| <b>Total Revenue &amp; Transfers In</b> |                                | <b>2,523,294</b>    | <b>2,099,921</b>    | <b>3,332,707</b>    | <b>3,393,130</b>    |
| 224-000-5-101-02                        | Personnel Services             | 710,433             | 803,469             | 1,311,963           | 1,348,626           |
| 224-000-5-101-03                        | Temporary Pay                  | 521,599             | -                   | 78,000              | 45,368              |
| 224-000-5-422-03                        | Professional & Contract Labor  | 26,686              | 279,086             | -                   | -                   |
| 224-000-5-422-07                        | Contracted Services            | 101,903             | 34,501              | -                   | -                   |
| 224-000-5-423-01                        | Advertising & Marketing        | 20,076              | 30,379              | -                   | -                   |
| 224-000-5-424-06                        | Occupancy                      | 104,352             | 93,894              | 195,000             | -                   |
| 224-000-5-427-01                        | Travel and Motor Vehicle       | 755                 | 4,638               | -                   | -                   |
| 224-000-5-428-02                        | Utilities                      | 136,032             | 123,187             | -                   | -                   |
| 224-000-5-429-09                        | Services/Operations            | 243,017             | 89,414              | 937,696             | 1,082,849           |
| 224-000-5-446-03                        | F&B Expenses                   | 240,481             | 313,284             | -                   | -                   |
| 224-000-5-470-02                        | Interest Payments              | 11,244              | 9,439               | -                   | -                   |
| 224-000-5-669-02                        | General Administrative         | 9,229               | 76,655              | 185,500             | 185,727             |
| 224-000-5-669-05                        | Management Fees & Commissions  | -                   | -                   | 131,657             | 163,483             |
| <b>Total Other Expenditures</b>         |                                | <b>2,125,808</b>    | <b>1,857,948</b>    | <b>2,839,816</b>    | <b>2,826,053</b>    |
| 224-000-5-940-01                        | Capital                        | 324,902             | 323,133             | 492,482             | 567,077             |
| <b>Total Capital Expenditures</b>       |                                | <b>324,902</b>      | <b>323,133</b>      | <b>492,482</b>      | <b>567,077</b>      |
| <b>Total Expenditures</b>               |                                | <b>\$ 2,450,710</b> | <b>\$ 2,181,080</b> | <b>\$ 3,332,298</b> | <b>\$ 3,393,130</b> |

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

## Special Assessment

**Purpose:** The Special Assessment Fund provides a dedicated fund for the construction and administration of special assessment projects. Special assessment projects include street construction, sidewalk replacement, and alley paving.

|                    | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|--------------------|----------------|----------------|----------------|----------------|-----------------|
| Capital Budget     | \$ 17,128      | \$ 34,859      | \$ 52,716      | \$ 125,000     | \$ 346,000      |
| Department Revenue | \$ 209,573     | \$ 34,467      | \$ 97,991      | \$ 97,841      | \$ 201,728      |
| Transfers In       | \$ -           | \$ 35,878      | \$ -           | \$ 1,854       | \$ 140,710      |
| Transfers Out      | \$ -           | \$ -           | \$ 1,965,000   | \$ -           | \$ -            |

### Departmental Goals:

- > Ensure balanced cash flow on street, alley, and sidewalk assessment projects

### Projects, Programs, And Initiatives:

- > Construct 15<sup>th</sup> Street South and 7<sup>th</sup> Avenue South Project
- > Construct annual sidewalk replacement project
- > Construct alley paving projects (as petitions are submitted)

| Account Number                          | Description                    | 2020<br>Actual   | 2021<br>Actual   | 2022<br>Budget    | 2022<br>Adopted   |
|---|--------------------------------|------------------|------------------|-------------------|-------------------|
| <b>Special Assessment</b>               |                                |                  |                  |                   |                   |
| 280-000-4-661-00                        | Interest Income                | \$ -             | \$ 39            | \$ -              | \$ -              |
| 280-000-4-661-01                        | Money Market Interest Income   | \$ 11,073        | \$ 451           | \$ 1,000          | \$ 1,000          |
| 280-000-4-663-43                        | Special Assessment Deferred    | (37,455)         | 16,138           | 68,141            | 38,756            |
| 280-000-4-663-44                        | Special Assessment Interest    | (55)             | -                | -                 | 13,972            |
| 280-000-4-663-45                        | Special Assessment Current     | 60,770           | 81,311           | 28,700            | 148,000           |
| 280-000-4-663-48                        | Penalty                        | 134              | 52               | -                 | -                 |
| <b>Total Revenue</b>                    |                                | <b>34,467</b>    | <b>97,991</b>    | <b>97,841</b>     | <b>201,728</b>    |
| 280-000-6-700-17                        | Transfer In                    | 35,878           | -                | 1,854             | 3,708             |
| 280-000-6-700-20                        | Transfer In                    | -                | -                | -                 | 137,002           |
| <b>Total Transfers In</b>               |                                | <b>35,878</b>    | <b>-</b>         | <b>1,854</b>      | <b>140,710</b>    |
| <b>Total Revenue &amp; Transfers In</b> |                                | <b>70,345</b>    | <b>97,991</b>    | <b>99,695</b>     | <b>342,439</b>    |
| 280-000-5-429-09                        | Miscellaneous                  | 120              | -                | -                 | -                 |
| 280-000-5-960-00                        | Street & Sidewalk Improvements | 34,739           | 52,716           | 125,000           | 346,000           |
| <b>Total Capital Expenditures</b>       |                                | <b>34,859</b>    | <b>52,716</b>    | <b>125,000</b>    | <b>346,000</b>    |
| <b>Total Expenditures</b>               |                                | <b>\$ 34,859</b> | <b>\$ 52,716</b> | <b>\$ 125,000</b> | <b>\$ 346,000</b> |

## Storm Drainage

**Purpose:** The Storm Drainage Fund provides a dedicated fund for maintenance, construction, education and management of storm drainage projects. The Drainage Fund finances land purchases for drainage purposes, loan payments, construction projects, maintenance costs, and personnel costs for storm drainage initiatives.

|                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|---------------------|----------------|----------------|----------------|----------------|-----------------|
| Full-Time Employees | 1              | 2              | 2              | 2.3            | 2.3             |
| Operating Budget    | \$ 609,404     | \$ 684,003     | \$ 681,438     | \$ 976,689     | \$ 654,344      |
| Capital Budget      | \$ 342,532     | \$ 755,635     | \$ 860,283     | \$ 505,000     | \$ 689,005      |
| Department Revenue  | \$ 1,119,510   | \$ 1,215,613   | \$ 2,038,862   | \$ 1,148,496   | \$ 1,316,993    |
| Transfers In        | \$ -           | \$ -           | \$ -           | \$ 713         | \$ 1,426        |
| Transfers Out       | \$ -           | \$ -           | \$ 735,000     | \$ -           | \$ -            |

### Departmental Goals:

- > Expand maintenance of the storm sewer system by inspecting drainage areas, cleaning pipe and inlets, and inspecting construction sites for erosion and sediment control
- > Improve storm water system through systematic prioritization of projects
- > Increase public education and opportunities for residents and developers
- > Utilize best management practices in public and private endeavors through municipal code and incentives
- > Review and revise City construction standards

### Projects, Programs, And Initiatives:

- > 6 Mile Creek Study to analyze flood mapping and mitigation options
- > Update the Stormwater Master Plan and drainage fee structure
- > Update the City's floodplain developmental standards
- > Ensure new FEMA Floodplain mapping is accurate
- > Address drainage issues in the Remington Circle/Cardinal Area
- > Improve drainage on 22<sup>nd</sup> Ave to address runoff during street reconstruction

INTRODUCTORY SECTION

| Account Number                          | Description                  | 2020<br>Actual      | 2021<br>Actual      | 2022<br>Budget      | 2023<br>Adopted     |
|---|------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Storm Drainage</b>                   |                              |                     |                     |                     |                     |
| 282-000-4-112-01                        | Drainage Fees                | \$ 906,053          | \$ 914,691          | \$ 917,000          | \$ 1,176,929        |
| 282-000-4-112-02                        | Delinquent Drainage Fees     | 2,004               | 1,529               | 526                 | 526                 |
| 282-000-4-112-03                        | Drainage Fees/Direct Billing | 133,809             | 217,780             | 145,000             | 135,000             |
| 282-000-4-112-04                        | Drainage Fees Interest       | 1,652               | 1,146               | 970                 | 970                 |
| 282-000-4-334-00                        | Grants - Federal             | 160,758             | -                   | -                   | -                   |
| 282-000-4-661-01                        | Money Market Interest Income | 11,338              | 408                 | 10,000              | 3,568               |
| 282-000-4-663-50                        | Proceeds SRF Loan            | -                   | 849,468             | 75,000              | -                   |
| 282-000-4-669-02                        | Miscellaneous                | -                   | 53,841              | -                   | -                   |
| <b>Total Revenue</b>                    |                              | <b>1,215,613</b>    | <b>2,038,862</b>    | <b>1,148,496</b>    | <b>1,316,993</b>    |
| 282-000-6-700-17                        | Transfer In                  | -                   | -                   | 713                 | 1,426               |
| <b>Total Transfers In</b>               |                              | <b>-</b>            | <b>-</b>            | <b>713</b>          | <b>1,426</b>        |
| <b>Total Revenue &amp; Transfers In</b> |                              | <b>1,215,613</b>    | <b>2,038,862</b>    | <b>1,149,209</b>    | <b>1,318,419</b>    |
| 282-000-5-101-00                        | Regular Pay                  | 131,207             | 120,624             | 134,497             | 141,583             |
| 282-000-5-101-01                        | Temporary Pay                | 18,047              | 19,168              | 20,000              | 20,600              |
| 282-000-5-101-04                        | Overtime Pay                 | 3,093               | 803                 | 2,000               | 2,000               |
| 282-000-5-101-07                        | Clothing Allowance           | 345                 | 803                 | 1,050               | 700                 |
| 282-000-5-120-00                        | FICA                         | 10,751              | 10,043              | 12,052              | 12,614              |
| 282-000-5-121-09                        | Retirement                   | 8,051               | 7,268               | 8,253               | 8,657               |
| 282-000-5-123-00                        | Group Insurance              | 28,109              | 22,698              | 33,413              | 31,940              |
| 282-000-5-130-00                        | Workmans Compensation        | 2,392               | 2,730               | 4,021               | 4,333               |
| <b>Total Personnel Services</b>         |                              | <b>201,995</b>      | <b>184,138</b>      | <b>215,287</b>      | <b>222,426</b>      |
| 282-000-5-421-00                        | Insurance                    | 132                 | 145                 | 166                 | 182                 |
| 282-000-5-422-03                        | Consulting/Engineering       | 165,833             | 191,248             | 325,000             | -                   |
| 282-000-5-425-04                        | Maintenance Equipment        | 228                 | 492                 | 2,000               | 2,000               |
| 282-000-5-425-10                        | Maintenance Storm Sewer      | 89,018              | 77,896              | 145,000             | 155,000             |
| 282-000-5-429-07                        | Miscellaneous                | 1,337               | 1,413               | 1,200               | 1,200               |
| 282-000-5-429-09                        | Miscellaneous                | 585                 | 1,231               | 2,500               | 2,500               |
| 282-000-5-470-11                        | Principal Payment-SRF Loan   | 148,957             | 153,476             | 183,605             | 193,154             |
| 282-000-5-470-12                        | Interest Payment-SRF Loan    | 75,918              | 71,399              | 101,931             | 77,881              |
| <b>Total Other Expenditures</b>         |                              | <b>482,008</b>      | <b>497,300</b>      | <b>761,402</b>      | <b>431,918</b>      |
| 282-000-5-910-00                        | Land                         | 142,783             | -                   | -                   | -                   |
| 282-000-5-980-00                        | Storm Sewer Improvements     | 612,852             | 860,283             | 505,000             | 689,005             |
| <b>Total Capital Expenditures</b>       |                              | <b>755,635</b>      | <b>860,283</b>      | <b>505,000</b>      | <b>689,005</b>      |
| <b>Total Expenditures</b>               |                              | <b>\$ 1,439,638</b> | <b>\$ 1,541,721</b> | <b>\$ 1,481,689</b> | <b>\$ 1,343,349</b> |

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

## Liquor Store

**Purpose:** To successfully operate a retail liquor store to produce revenue to supplement the General Fund and to help fund City projects, programs and services.

|                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|---------------------|----------------|----------------|----------------|----------------|-----------------|
| Full-Time Employees | 5              | 5              | 4              | 5              | 5               |
| Operating Budget    | \$ 3,920,735   | \$ 3,797,512   | \$ 4,160,994   | \$ 4,088,906   | \$ 4,612,735    |
| Capital Budget      | \$ 10,262      | \$ 2,468       | \$ 38,891      | \$ 10,000      | \$ 8,100        |
| Department Revenue  | \$ 4,172,691   | \$ 4,104,839   | \$ 4,507,586   | \$ 4,623,423   | \$ 4,968,418    |
| Transfers Out       | \$ 605,659     | \$ 510,065     | \$ 486,877     | \$ 480,000     | \$ 445,000      |

### Departmental Goals:

- > Generate profit in 2023 to transfer \$445,000 to other City Departments and the General Fund.
- > Increase customer satisfaction.
- > Develop inventory purchasing strategy to increase inventory turnover.
- > Continuously assess the store’s dynamic pricing strategy to increase sales while maintaining profit margin.
- > Stay abreast of market trends and consumer preferences.
- > Enhance employee training, strengthen operational policies and procedures.
- > Identify opportunities to increase sales and margin while balancing purchases and inventory levels.

### Projects, Programs, And Initiatives:

- > Capitalize on Ready to Drink product explosion to help bottom line.
- > Develop weekly/monthly Key Performance Indicators report covering operations and financials.
- > Improve profit margin by at least 1 point.
- > Continue training for the store’s POS system and its auditing and reporting capabilities.
- > Increase fundraising activity towards community programs

| Performance Measures           | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Estimated | 2023<br>Projected |
|--------------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Liquor Store Sales             | \$ 4,172,691   | \$ 4,104,839   | \$ 4,518,966   | \$ 4,617,273      | \$ 4,962,339      |
| Liquor Store Sales Per Visitor | \$ 27.66       | \$ 34.08       | \$ 34.68       | \$ 35.38          | \$ 38.03          |
| Liquor Store Profit            | \$ 287,383     | \$ 310,474     | \$ 324,058     | \$ 524,517        | \$ 347,583        |
| Liquor Store Profit Margin     | 7.0%           | 7.6%           | 7.2%           | 11.4%             | 7.0%              |
| Liquor Fund Transfer           | \$ 605,650     | \$ 510,065     | \$ 486,877     | \$ 480,000        | \$ 445,000        |



INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

| Account Number                  | Description                    | 2020 Actual      | 2021 Actual       | 2022 Budget       | 2023 Adopted      |
|---------------------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|
| <b>Liquor Store</b>             |                                |                  |                   |                   |                   |
| 601-000-4-334-01                | CRF Reimbursements             | \$ 19,606        | \$ -              | \$ -              | \$ -              |
| 601-000-4-380-04                | Sales/Off Sale Miscellaneous   | 88,565           | 132,479           | 90,780            | 150,968           |
| 601-000-4-380-05                | Sales/Off Sale Lottery Machine | 142              | 120               | -                 | -                 |
| 601-000-4-380-06                | Sales/Off Sale Lottery Tickets | 22,537           | 30,908            | 18,300            | 18,758            |
| 601-000-4-380-08                | Sales/Off Sale Lottery Payout  | (4,683)          | (6,557)           | -                 | -                 |
| 601-000-4-380-11                | Sales/Off Sale Liquor          | 2,461,470        | 2,682,344         | 2,860,691         | 3,068,984         |
| 601-000-4-380-12                | Sales/Off Sale Liquor Discount | -                | -                 | (15,000)          | -                 |
| 601-000-4-380-21                | Sales/Off Sale Wine            | 491,312          | 535,343           | 479,687           | 604,853           |
| 601-000-4-380-31                | Sales/Off Sale Beer            | 991,266          | 1,122,938         | 1,182,815         | 1,118,776         |
| 601-000-4-380-33                | Sales/Off Sale Keg Deposits    | (520)            | 1,540             | 15,000            | 3,000             |
| 601-000-4-380-34                | Sales/Off Sale Keg Returns     | -                | -                 | (15,000)          | (3,000)           |
| 601-000-4-380-99                | Sales/Off Sale Deposit Adjust  | (79)             | 2,540             | -                 | -                 |
| 601-000-4-381-11                | Sales/Operating Agree Liq/Wine | -                | 2,069,746         | 1,771,194         | 2,173,233         |
| 601-000-4-381-31                | Sales/Operating Agreement Beer | -                | 5,868,063         | 5,018,976         | 6,161,466         |
| 601-000-4-661-00                | Interest Income-Investments    | 1,193            | 463               | -                 | 1,000             |
| 601-000-4-661-01                | Money Market Interest Income   | 9,700            | 325               | 6,150             | 5,079             |
| 601-000-4-861-09                | Miscellaneous (P)              | 24,331           | 5,142             | -                 | -                 |
| <b>Total Revenue</b>            |                                | <b>4,104,839</b> | <b>12,445,395</b> | <b>11,413,593</b> | <b>13,303,117</b> |
| 601-000-5-101-00                | Regular Pay                    | 202,939          | 212,653           | 243,647           | 240,906           |
| 601-000-5-101-01                | Temporary Pay                  | 74,764           | 83,833            | 76,000            | 89,610            |
| 601-000-5-101-04                | Overtime Pay                   | 12,436           | 15,882            | 7,000             | 10,000            |
| 601-000-5-101-10                | Wellness Benefit               | 225              | -                 | 900               | 900               |
| 601-000-5-120-00                | FICA                           | 22,025           | 22,809            | 25,057            | 26,118            |
| 601-000-5-121-09                | Retirement                     | 12,384           | 13,396            | 15,093            | 15,108            |
| 601-000-5-121-10                | Pension Expense                | 23,800           | (18,565)          | -                 | -                 |
| 601-000-5-123-00                | Group Insurance                | 26,175           | 28,379            | 32,869            | 29,531            |
| 601-000-5-130-00                | Workmans Compensation          | 3,118            | 1,923             | 2,832             | 3,126             |
| <b>Total Personnel Services</b> |                                | <b>377,866</b>   | <b>360,309</b>    | <b>403,398</b>    | <b>415,301</b>    |
| 601-000-5-421-00                | Insurance                      | 51,903           | 49,776            | 52,285            | 58,878            |
| 601-000-5-422-02                | Contracted Auditing Services   | 2,852            | 2,775             | 5,000             | 2,500             |
| 601-000-5-422-07                | Contracting Services           | 26,435           | 12,156            | 5,000             | 5,500             |
| 601-000-5-423-05                | Advertising/Promotion Fees     | 19,902           | 16,852            | 15,000            | 15,000            |
| 601-000-5-424-06                | Rent                           | 103,270          | 122,525           | 154,593           | 160,257           |
| 601-000-5-425-04                | Maintenance Equipment          | 4,808            | 16,837            | 2,000             | 3,000             |
| 601-000-5-425-05                | Maintenance Buildings          | 1,567            | 9,090             | 4,000             | 5,000             |
| 601-000-5-426-01                | Office Supplies                | 2,543            | 4,954             | 2,500             | 3,000             |
| 601-000-5-426-03                | General Supplies               | 11,669           | 21,889            | 12,500            | 13,000            |
| 601-000-5-426-04                | Cleaning Supplies              | 431              | 886               | 1,000             | 1,100             |
| 601-000-5-426-17                | Uniforms                       | -                | 2,200             | 500               | 850               |
| 601-000-5-427-01                | Travel & Lodging               | 995              | 2,985             | 1,000             | 2,500             |
| 601-000-5-427-02                | Registration & Training        | -                | -                 | 3,000             | 3,500             |
| 601-000-5-428-01                | Telephone                      | 4,859            | 5,568             | 3,600             | 4,500             |

| Account Number                            | Description                 | 2020 Actual         | 2021 Actual          | 2022 Budget          | 2022 Adopted         |
|---|-----------------------------|---------------------|----------------------|----------------------|----------------------|
| <b>Liquor Store (continued)</b>           |                             |                     |                      |                      |                      |
| 601-000-5-428-02                          | Electric & Water            | 20,959              | 25,987               | 25,000               | 27,000               |
| 601-000-5-428-03                          | Heat                        | 2,371               | 3,333                | 3,000                | 4,000                |
| 601-000-5-428-05                          | Hauling Service             | 3,765               | 2,717                | 2,800                | 3,000                |
| 601-000-5-429-01                          | Membership & Dues           | 514                 | 1,335                | 600                  | 600                  |
| 601-000-5-429-04                          | License Fees                | 750                 | 750                  | 750                  | 750                  |
| 601-000-5-429-15                          | Bad Debt Expense            | (191)               | 18                   | 300                  | 150                  |
| 601-000-5-469-00                          | Bank/Credit Card Fees       | 63,080              | 56,325               | 59,000               | 60,338               |
| 601-000-5-852-01                          | Purchases/Liquor            | 1,771,978           | 1,988,255            | 2,002,484            | 2,209,669            |
| 601-000-5-852-02                          | Purchases/Beer              | 871,157             | 901,674              | 887,111              | 895,021              |
| 601-000-5-852-03                          | Purchases/Miscellaneous     | 57,343              | 100,174              | 77,163               | 101,148              |
| 601-000-5-852-04                          | Purchases/Wine              | 379,991             | 421,850              | 335,781              | 447,591              |
| 601-000-5-852-06                          | Purchases/Lottery           | 16,696              | 30,239               | 16,470               | 17,820               |
| 601-000-5-852-07                          | OA Purchases-Wine Liquor    | -                   | 2,073,863            | 1,771,194            | 2,173,233            |
| 601-000-5-852-08                          | OA-Purchases Beer/Malt Beer | -                   | 5,863,483            | 5,018,976            | 6,161,466            |
| 601-000-5-852-09                          | Freight-In                  | -                   | -                    | 13,072               | 51,762               |
| 601-000-5-856-01                          | Scholarship Program         | -                   | -                    | -                    | 100,000              |
| <b>Total Other Expenses</b>               |                             | <b>3,419,647</b>    | <b>11,738,493</b>    | <b>10,475,679</b>    | <b>12,532,134</b>    |
| 601-000-5-920-00                          | Furniture & Equipment       | 8,416               | 27,770               | 5,000                | 3,000                |
| 601-000-5-950-01                          | Capital less than \$5000    | 2,215               | 11,121               | 5,000                | 3,000                |
| 601-000-5-950-10                          | IT Capital less than \$5000 | -                   | -                    | -                    | 2,100                |
| <b>Total Capital Expenses</b>             |                             | <b>10,631</b>       | <b>38,891</b>        | <b>10,000</b>        | <b>8,100</b>         |
| 601-000-7-899-00                          | Transfer out General Fund   | 421,557             | 380,000              | 380,000              | 345,000              |
| 601-000-7-899-04                          | Transfer out to Edgebrook   | 68,508              | 106,877              | 100,000              | 100,000              |
| 601-000-7-899-11                          | Transfer out to 3rd B Fund  | 20,000              | -                    | -                    | -                    |
| <b>Total Transfers Out</b>                |                             | <b>510,065</b>      | <b>486,877</b>       | <b>480,000</b>       | <b>445,000</b>       |
| <b>Total Expenses &amp; Transfers Out</b> |                             | <b>\$ 4,318,208</b> | <b>\$ 12,624,571</b> | <b>\$ 11,369,076</b> | <b>\$ 13,400,534</b> |



# Airport

**Purpose:** The mission of the Brookings Regional Airport is to provide, operate, maintain, and develop a first class air transportation facility that oversees daily operations. The airport is home to 67 based aircraft.

|                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|---------------------|----------------|----------------|----------------|----------------|-----------------|
| Full-Time Employees | 2              | 2              | 2              | 2              | 2               |
| Operating Budget    | \$ 278,513     | \$ 250,025     | \$ 236,665     | \$ 276,316     | \$ 301,599      |
| Capital Budget      | \$ 261,136     | \$ 279,969     | \$ 2,423,632   | \$ 1,039,884   | \$ 193,750      |
| Department Revenue  | \$ 113,558     | \$ 2,371,001   | \$ 372,120     | \$ 937,693     | \$ 175,474      |
| Transfers In        | \$ 408,950     | \$ 374,592     | \$ 555,234     | \$ 153,192     | \$ 554,875      |
| Transfers Out       | \$ -           | \$ 1,779       | \$ -           | \$ -           | \$ -            |

### Departmental Goals:

- > Improve clearance times during snow removal operations through additional cross-trained staff (cross-training of four staff from other divisions of the DPW)
- > Update drainage plan for the airport to alleviate concerns outside airport property
- > Reduce the need for contracted services by increasing staff training in electricity, snow removal, and striping

### Projects, Programs, And Initiatives:

- > Procure new snow removal equipment to increase efficiency during snow operations
- > Community outreach program to educate the public on aviation noise during peak flight times
- > Look at opportunities for parking lot expansion
- > Consider a controlled burn project to reduce wildlife habitat inside the airport secure area fencing
- > Update hangar policy to include drainage requirements for new hangar construction

| Performance Measures | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Estimated | 2023<br>Projected |
|----------------------|----------------|----------------|----------------|-------------------|-------------------|
| Aircraft Operations  | 54,253         | 35,552         | 48,542         | 52,000            | 54,000            |
| Based Aircraft       | 58             | 63             | 64             | 64                | 64                |
| Fuel Sold            | 109,154        | 85,131         | 175,000        | 143,000           | 145,000           |
| Airport Transfer     | \$ 239,000     | \$ 374,592     | \$ 335,067     | \$ 153,192        | \$ 315,875        |

| Account Number                          | Description                  | 2020<br>Actual   | 2021<br>Actual | 2022<br>Budget   | 2023<br>Adopted |
|---|------------------------------|------------------|----------------|------------------|-----------------|
| <b>Airport</b>                          |                              |                  |                |                  |                 |
| 606-000-4-334-09                        | Grants                       | \$ 2,319,178     | \$ 317,756     | \$ 886,692       | \$ 116,875      |
| 606-000-4-441-08                        | Reimbursed Expense           | 185              | -              | -                | -               |
| 606-000-4-848-10                        | Terminal Rent                | -                | 2,939          | 1,075            | 1,107           |
| 606-000-4-848-11                        | Landing Fees                 | 1,040            | 1,990          | 2,500            | 3,000           |
| 606-000-4-848-12                        | Rentals                      | 39,654           | 38,602         | 40,216           | 45,782          |
| 606-000-4-848-15                        | Av/Jet Gas Sales             | 5,819            | -              | -                | -               |
| 606-000-4-848-16                        | Fuel Flowage Fee             | -                | 10,708         | 7,000            | 8,500           |
| 606-000-4-861-09                        | Miscellaneous                | 5,125            | 125            | 210              | 210             |
| <b>Total Revenue</b>                    |                              | <b>2,371,001</b> | <b>372,120</b> | <b>937,693</b>   | <b>175,474</b>  |
| 606-000-6-700-00                        | Transfer in General Fund     | 162,492          | -              | -                | -               |
| 606-000-6-700-03                        | Transfer In Landfill         | -                | 220,167        | -                | 239,000         |
| 606-000-6-700-04                        | Transfer in Sales & Use Tax  | 212,100          | 114,900        | 153,192          | 76,875          |
| <b>Total Transfers In</b>               |                              | <b>374,592</b>   | <b>335,067</b> | <b>153,192</b>   | <b>315,875</b>  |
| <b>Total Revenue &amp; Transfers In</b> |                              | <b>2,745,593</b> | <b>707,187</b> | <b>1,090,885</b> | <b>491,349</b>  |
| 606-000-5-101-00                        | Regular Pay                  | 124,002          | 130,657        | 131,830          | 135,852         |
| 606-000-5-101-01                        | Temporary Pay                | -                | -              | -                | 5,000           |
| 606-000-5-101-04                        | Overtime                     | 6,785            | 3,144          | 6,000            | 4,000           |
| 606-000-5-101-07                        | Clothing Allowance           | 300              | 300            | 650              | 800             |
| 606-000-5-120-00                        | FICA                         | 9,200            | 9,494          | 10,594           | 11,116          |
| 606-000-5-121-09                        | Retirement                   | 7,825            | 7,984          | 8,309            | 8,439           |
| 606-000-5-121-10                        | Pension Expense              | 11,096           | (11,146)       | -                | -               |
| 606-000-5-123-00                        | Group Insurance              | 25,255           | 25,515         | 29,535           | 32,550          |
| 606-000-5-130-00                        | Workmans Compensation        | 3,593            | 2,061          | 3,036            | 3,651           |
| <b>Total Personnel Services</b>         |                              | <b>188,055</b>   | <b>168,010</b> | <b>189,953</b>   | <b>201,408</b>  |
| 606-000-5-421-00                        | Insurance                    | 10,237           | 8,839          | 10,078           | 10,469          |
| 606-000-5-422-02                        | Contracted Auditing Services | 860              | 1,244          | 4,000            | 4,000           |
| 606-000-5-422-03                        | Consulting/Expense           | -                | -              | -                | 4,000           |
| 606-000-5-422-07                        | Contracting Services         | 7,120            | 4,712          | 6,000            | 9,500           |
| 606-000-5-423-05                        | Advertising/Promotion Fees   | 168              | 315            | 200              | 200             |
| 606-000-5-425-01                        | Maintenance Office Equipment | -                | 40             | 200              | 200             |
| 606-000-5-425-03                        | Maintenance of Trucks        | 605              | 664            | 1,000            | 1,000           |
| 606-000-5-425-04                        | Maintenance of Equipment     | 10,071           | 7,217          | 11,000           | 9,671           |
| 606-000-5-425-05                        | Maintenance Buildings        | 1,159            | 1,456          | 1,500            | 2,000           |
| 606-000-5-425-06                        | Maintenance Radio            | 154              | -              | 200              | 200             |
| 606-000-5-425-09                        | Maintenance Grounds          | 6,229            | 11,366         | 11,000           | 12,000          |
| 606-000-5-426-01                        | Office Supplies              | 180              | 86             | 400              | 1,500           |
| 606-000-5-426-03                        | General Supplies             | 651              | 2,342          | 2,000            | 3,500           |
| 606-000-5-426-04                        | Cleaning Supplies            | 101              | 120            | 150              | 150             |
| 606-000-5-426-10                        | Gas                          | 1,717            | 3,941          | 3,000            | 3,000           |
| 606-000-5-426-11                        | Oil & Grease                 | 238              | 327            | 500              | 500             |
| 606-000-5-426-12                        | Tires                        | 63               | 272            | 400              | 500             |
| 606-000-5-426-13                        | Diesel Fuel                  | 3,411            | 1,842          | 6,500            | 6,000           |

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

| Account Number                            | Description                 | 2020 Actual       | 2021 Actual         | 2022 Budget         | 2023 Adopted      |
|---|-----------------------------|-------------------|---------------------|---------------------|-------------------|
| <b>Airport (continued)</b>                |                             |                   |                     |                     |                   |
| 606-000-5-426-15                          | Chemicals                   | -                 | 352                 | 750                 | 750               |
| 606-000-5-426-17                          | Uniforms                    | -                 | 290                 | 35                  | -                 |
| 606-000-5-426-28                          | Extinguishing Agents        | 79                | 779                 | 400                 | 300               |
| 606-000-5-427-01                          | Travel & Lodging            | 1,322             | -                   | 3,500               | 4,200             |
| 606-000-5-427-02                          | Registration & Training     | 70                | 323                 | 2,650               | 2,650             |
| 606-000-5-428-01                          | Telephone                   | 4,257             | 3,411               | 4,300               | 4,300             |
| 606-000-5-428-02                          | Electric & Water            | 10,479            | 14,132              | 12,000              | 15,000            |
| 606-000-5-428-03                          | Heat                        | 2,449             | 3,287               | 4,000               | 4,000             |
| 606-000-5-429-00                          | Miscellaneous               | 73                | 1,000               | 200                 | 200               |
| 606-000-5-429-01                          | Membership & Dues           | 275               | 300                 | 400                 | 400               |
| <b>Total Other Expenses</b>               |                             | <b>61,970</b>     | <b>68,655</b>       | <b>86,363</b>       | <b>100,191</b>    |
| 606-000-5-911-00                          | Buildings & Structures      | -                 | -                   | 9,550               | 15,000            |
| 606-000-5-930-00                          | Machinery & Auto Equipment  | 21,015            | 41,242              | 32,000              | -                 |
| 606-000-5-940-00                          | Other Capital               | 2,514,736         | 473,388             | 948,334             | 125,000           |
| 606-000-5-950-01                          | Capital less than \$5000    | -                 | -                   | -                   | 2,250             |
| 606-000-5-950-10                          | IT Capital less than \$5000 | -                 | -                   | -                   | 1,500             |
| 606-000-5-970-00                          | Runway Improvements         | (2,255,782)       | 1,909,003           | 50,000              | 50,000            |
| <b>Total Capital Expenses</b>             |                             | <b>279,969</b>    | <b>2,423,632</b>    | <b>1,039,884</b>    | <b>193,750</b>    |
| 606-000-7-899-24                          | Transfer out to Public Art  | 1,779             | -                   | -                   | -                 |
| <b>Total Transfers Out</b>                |                             | <b>1,779</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>          |
| <b>Total Expenses &amp; Transfers Out</b> |                             | <b>\$ 531,772</b> | <b>\$ 2,660,298</b> | <b>\$ 1,316,200</b> | <b>\$ 495,349</b> |



## Solid Waste Division - Collections

**Purpose:** The Solid Waste Division offers garbage, recycling, and yard waste collections for the City of Brookings. Residents are provided a 95-gallon green cart for garbage pickup, a 65-gallon blue cart for recycling, and a 95-gallon brown cart for yard waste.

|                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|---------------------|----------------|----------------|----------------|----------------|-----------------|
| Full-Time Employees | 6              | 5              | 5              | 5              | 5.5             |
| Operating Budget    | \$ 1,038,532   | \$ 1,222,901   | \$ 1,073,085   | \$ 1,107,081   | \$ 1,177,438    |
| Capital Budget      | \$ 263,705     | \$ -           | \$ -           | \$ 390,652     | \$ 410,000      |
| Department Revenue  | \$ 1,242,434   | \$ 1,193,628   | \$ 1,193,480   | \$ 1,237,200   | \$ 1,587,438    |
| Transfers Out       | \$ 3,000       | \$ 1,694       | \$ 2,900       | \$ -           | \$ -            |

### Departmental Goals:

- > Conduct operational assessment that will review current collections operations for efficiency and level of service
- > Acknowledge all residents' requests within one business day and close in one week.
- > Improve business continuity by adding one full-time staff to Solid Waste and cross-train in Collection and Landfill operations
- > Attend South Dakota Solid Waste Management Association Conference to monitor industry trends for continuous improvement opportunities and continuing education

### Projects, Programs, And Initiatives:

- > Review current fleet outfitting with the objective to improve drivers' well-being and efficiency
- > Collaborate with Street Division to expand fleet predictive and preventative maintenance program in an effort to minimize down time
- > Develop paperless vehicle inspections to maximize efficiencies and operational compliance with the Department of Transportation
- > Utilize seasonal staff for residential cart delivery, inventory, and maintenance

| Performance Measures         | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Estimated | 2023<br>Projected |
|------------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Garbage Collection Accounts  | 5,385          | 5,445          | 5,582          | 5,702             | 5,800             |
| Tons of Garbage Collected    | 4,903          | 5,047          | 4,766          | 4,690             | 4,850             |
| Tons of Recycling Collected  | 880            | 876            | 846            | 850               | 860               |
| Tons of Yard Waste Collected | 813            | 1,289          | 1,267          | 1,375             | 1,450             |

| Account Number                  | Description                    | 2020 Actual      | 2021 Actual      | 2022 Budget      | 2023 Adopted     |
|---------------------------------|--------------------------------|------------------|------------------|------------------|------------------|
| <b>Solid Waste Collections</b>  |                                |                  |                  |                  |                  |
| 612-000-4-447-00                | Contributed Capital            | \$ -             | \$ -             | \$ -             | \$ 307,928       |
| 612-000-4-661-01                | Money Market Interest Income   | 5,312            | 215              | 6,000            | 2,711            |
| 612-000-4-848-01                | Utility Billing                | 1,177,159        | 1,192,825        | 1,231,200        | 1,276,800        |
| 612-000-4-848-04                | Yard Waste Bags                | 10,925           | -                | -                | -                |
| 612-000-4-861-09                | Miscellaneous                  | 231              | 439              | -                | -                |
| <b>Total Revenue</b>            |                                | <b>1,193,628</b> | <b>1,193,480</b> | <b>1,237,200</b> | <b>1,587,438</b> |
| 612-000-5-101-00                | Regular Pay                    | 281,367          | 282,331          | 301,026          | 331,038          |
| 612-000-5-101-01                | Temporary Pay                  | 12,385           | (82)             | -                | -                |
| 612-000-5-101-04                | Overtime Pay                   | 27,465           | 29,139           | 10,000           | 10,000           |
| 612-000-5-101-07                | Clothing Allowance             | 2,500            | 2,500            | 2,500            | 2,750            |
| 612-000-5-120-00                | FICA                           | 22,734           | 21,695           | 21,001           | 26,300           |
| 612-000-5-121-09                | Retirement                     | 19,421           | 18,896           | 16,472           | 20,627           |
| 612-000-5-121-10                | Pension Expense                | -                | 53,622           | -                | -                |
| 612-000-5-123-00                | Group Insurance                | 55,838           | 62,778           | 73,244           | 76,824           |
| 612-000-5-130-00                | Workmans Compensation          | 23,754           | 8,699            | 11,872           | 12,585           |
| <b>Total Personnel Services</b> |                                | <b>445,465</b>   | <b>479,577</b>   | <b>436,115</b>   | <b>480,124</b>   |
| 612-000-5-421-00                | Insurance                      | 21,775           | 15,771           | 12,056           | 12,900           |
| 612-000-5-422-02                | Contracted Auditing Services   | 1,850            | -                | 2,500            | 2,500            |
| 612-000-5-422-06                | Medical Services               | -                | -                | 300              | 300              |
| 612-000-5-422-07                | Contracting Services           | 47,512           | 57,659           | 70,400           | 83,000           |
| 612-000-5-422-08                | Computer Services              | 26,210           | 27,448           | 27,000           | 30,800           |
| 612-000-5-422-15                | Drug & Alcohol Testing         | 128              | 110              | 250              | 250              |
| 612-000-5-423-01                | Publication/Recording Fees     | 73               | 14               | 250              | 250              |
| 612-000-5-423-05                | Advertising & Promotional Fees | 14,325           | 17,600           | 15,960           | 15,960           |
| 612-000-5-425-03                | Maintenance Trucks             | 53,807           | 61,397           | 63,000           | 69,828           |
| 612-000-5-425-04                | Maintenance Equipment          | 58,064           | 13,893           | 39,000           | 35,000           |
| 612-000-5-425-05                | Maintenance Buildings          | 613              | 641              | 1,500            | 3,000            |
| 612-000-5-425-06                | Maintenance Radio              | -                | 1,500            | 5,600            | 2,000            |
| 612-000-5-426-01                | Office Supplies                | 295              | 929              | 1,800            | 3,200            |
| 612-000-5-426-03                | General Supplies               | 6,965            | 6,685            | 6,000            | 6,500            |
| 612-000-5-426-08                | Supplies/Dumpsters & Carts     | 222,898          | 24,027           | 31,800           | 39,250           |
| 612-000-5-426-10                | Gasoline                       | 1,655            | 5,892            | 2,600            | 6,375            |
| 612-000-5-426-11                | Oil & Grease Supplies          | 3,518            | 2,914            | 5,000            | 5,000            |
| 612-000-5-426-12                | Tires                          | 6,212            | 11,886           | 12,000           | 12,624           |
| 612-000-5-426-13                | Diesel Fuel                    | 36,439           | 55,509           | 58,500           | 90,000           |
| 612-000-5-426-17                | Uniforms                       | 304              | 423              | 2,500            | 2,500            |
| 612-000-5-427-01                | Travel & Lodging               | -                | -                | 2,000            | 2,000            |
| 612-000-5-427-02                | Registration & Training        | -                | -                | 2,000            | 2,000            |
| 612-000-5-428-01                | Telephone                      | 2,428            | 2,026            | 3,360            | 3,960            |
| 612-000-5-428-02                | Electric & Water               | 3,745            | 4,351            | 3,840            | 5,100            |
| 612-000-5-428-03                | Heat                           | 2,500            | 3,822            | 7,500            | 7,667            |
| 612-000-5-428-05                | Hauling Service                | 259,473          | 268,882          | 244,200          | 255,300          |

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX



INTRODUCTORY SECTION

| Account Number                             | Description                | 2020 Actual         | 2021 Actual         | 2022 Budget         | 2023 Adopted        |
|--|----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Solid Waste Collections (continued)</b> |                            |                     |                     |                     |                     |
| 612-000-5-429-04                           | License Fees               | -                   | -                   | 50                  | 50                  |
| 612-000-5-429-31                           | Paint Exchange             | -                   | -                   | 50,000              | -                   |
| 612-000-5-429-35                           | Yardwaste Program          | 6,650               | 10,129              | -                   | -                   |
| <b>Total Other Expenses</b>                |                            | <b>777,436</b>      | <b>593,508</b>      | <b>670,966</b>      | <b>697,314</b>      |
| 612-000-5-930-00                           | Machinery & Auto Equipment | 263,705             | -                   | 390,652             | 410,000             |
| <b>Total Capital Expenses</b>              |                            | <b>263,705</b>      | <b>-</b>            | <b>390,652</b>      | <b>410,000</b>      |
| 612-000-7-899-24                           | Transfer out to Public Art | 1,694               | 2,900               | -                   | -                   |
| <b>Total Transfers Out</b>                 |                            | <b>1,694</b>        | <b>2,900</b>        | <b>-</b>            | <b>-</b>            |
| <b>Total Expenses &amp; Transfers Out</b>  |                            | <b>\$ 1,488,300</b> | <b>\$ 1,075,985</b> | <b>\$ 1,497,733</b> | <b>\$ 1,587,438</b> |

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

## Solid Waste Division - Landfill

**Purpose:** The Brookings Regional Landfill serves the six counties of Brookings, Deuel, Hamlin, Kingsbury, Lake, and Moody with an estimated population of 50,000 residents. The Solid Waste Division coordinates the annual Spring Clean-Up for Brookings residents and provides the Citizen’s Campus drop-off area.

|                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Budget | 2023<br>Adopted |
|---------------------|----------------|----------------|----------------|----------------|-----------------|
| Full-Time Employees | 6              | 6              | 6              | 7.15           | 7.15            |
| Operating Budget    | \$ 1,132,576   | \$ 1,076,552   | \$ 1,225,842   | \$ 1,473,886   | \$ 1,495,998    |
| Capital Budget      | \$ 157,458     | \$ 2,045,799   | \$ 17,603      | \$ 400,000     | \$ 630,750      |
| Department Revenue  | \$ 2,805,836   | \$ 2,749,808   | \$ 2,666,256   | \$ 2,569,486   | \$ 2,823,834    |
| Transfers Out       | \$ 680,650     | \$ 719,905     | \$ 702,150     | \$ 695,600     | \$ 563,167      |

### Departmental Goals:

- > Conduct operational assessment that will review current landfill operations for efficiency and level of service
- > Collaborate with South Dakota Department of Agriculture and Natural Resources to host a waste tire cleanup event
- > Rehabilitate waste cell #1W leachate pumping system, including radio communications to adjacent leachate tank
- > Improve business continuity by adding backup generator for scale house and fuel trailer

### Projects, Programs, And Initiatives:

- > Review and update standard operating procedures
- > Proactively manage preventative fleet maintenance and repair with vendors
- > Utilize technology with new compactor to maximize landfill compaction
- > Review financial reserve practices to ensure sustainable operating and capital budgets
- > Create in house refrigerant recovery and recycling program

| Performance Measures   | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Estimated | 2023<br>Projected |
|------------------------|----------------|----------------|----------------|-------------------|-------------------|
| Diversion Rate         | 25.7%          | 30.4%          | 30.7%          | 32.0%             | 32.5%             |
| Total Landfill Tonnage | 66,494         | 65,339         | 64,859         | 66,000            | 65,000            |
| Landfill Transfer      | \$ 680,000     | \$ 700,000     | \$ 479,833     | \$ 469,345        | \$ 435,765        |

INTRODUCTORY SECTION

| Account Number              | Description                  | 2020 Actual      | 2019 Actual      | 2020 Budget      | 2021 Adopted     |
|-----------------------------|------------------------------|------------------|------------------|------------------|------------------|
| <b>Solid Waste Disposal</b> |                              |                  |                  |                  |                  |
| 625-000-4-447-00            | Contributed Capital          | \$ -             | \$ -             | \$ -             | \$ 123,048       |
| 625-000-4-661-00            | Interest Income              | \$ 58,437        | \$ 65,165        | \$ 15,000        | \$ 22,700        |
| 625-000-4-661-01            | Money Market Interest Income | 31,127           | 964              | 10,000           | 1,000            |
| 625-000-4-848-03            | Landfill Tickets             | 2,630,359        | 2,545,983        | 2,521,000        | 2,645,000        |
| 625-000-4-848-12            | Rentals                      | 25,320           | 27,240           | 20,550           | 29,150           |
| 625-000-4-848-22            | Recycled Materials           | 1,950            | 18,320           | 2,936            | 2,936            |
| 625-000-4-861-09            | Miscellaneous                | 2,615            | 8,585            | -                | -                |
| <b>Total Revenue</b>        |                              | <b>2,749,808</b> | <b>2,666,256</b> | <b>2,569,486</b> | <b>2,823,834</b> |

FUNDS

|                                 |                       |                |                |                |                |
|---------------------------------|-----------------------|----------------|----------------|----------------|----------------|
| 625-000-5-101-00                | Regular Pay           | 377,965        | 286,820        | 488,853        | 510,683        |
| 625-000-5-101-01                | Temporary Pay         | 2,908          | 2,051          | 30,500         | 31,930         |
| 625-000-5-101-04                | Overtime Pay          | 25,511         | 49,139         | 15,000         | 10,000         |
| 625-000-5-101-07                | Clothing Allowance    | 2,000          | 1,767          | 2,000          | 2,250          |
| 625-000-5-101-10                | Wellness Benefit      | 275            | -              | -              | -              |
| 625-000-5-120-00                | FICA                  | 29,668         | 23,823         | 40,457         | 42,447         |
| 625-000-5-121-09                | Retirement            | 24,174         | 19,448         | 30,351         | 31,376         |
| 625-000-5-121-10                | Pension Expense       | 30,321         | (113,112)      | -              | -              |
| 625-000-5-123-00                | Group Insurance       | 46,655         | 56,496         | 97,611         | 128,824        |
| 625-000-5-130-00                | Workmans Compensation | 29,270         | 4,742          | 6,984          | 7,946          |
| <b>Total Personnel Services</b> |                       | <b>568,746</b> | <b>331,174</b> | <b>711,757</b> | <b>765,456</b> |

CAPITAL IMPROVEMENT PLAN

|                  |                              |        |        |         |         |
|------------------|------------------------------|--------|--------|---------|---------|
| 625-000-5-220-01 | Restricted Closure           | -      | -      | 27,832  | 27,832  |
| 625-000-5-220-02 | Restricted Post Closure      | -      | -      | 18,396  | 18,396  |
| 625-000-5-421-00 | Insurance                    | 9,209  | 9,303  | 10,422  | 11,177  |
| 625-000-5-422-01 | Legal Services               | 144    | -      | 300     | 300     |
| 625-000-5-422-02 | Contracted Auditing Services | 1,850  | 3,510  | 2,500   | 2,500   |
| 625-000-5-422-03 | Consulting & Engineering     | 31,756 | 57,101 | 201,800 | 49,500  |
| 625-000-5-422-06 | Medical Services             | 48     | 899    | 200     | 200     |
| 625-000-5-422-07 | Contracting Services         | 22,723 | 54,655 | 77,250  | 102,960 |
| 625-000-5-422-08 | Computer Services            | 2,798  | 2,342  | 13,180  | 13,900  |
| 625-000-5-422-09 | Testing Services             | 42,129 | 12,354 | 19,050  | 25,000  |
| 625-000-5-422-15 | Drug & Alcohol Testing       | -      | 73     | 200     | 200     |
| 625-000-5-423-01 | Publication/Recording Fees   | 38     | -      | 200     | 200     |
| 625-000-5-423-05 | Advertising/Promotion Fees   | 8,996  | 8,049  | 8,300   | 10,500  |
| 625-000-5-424-01 | Equipment Rentals            | -      | 981    | -       | -       |

FULL BUDGET DETAIL

|                  |                       |         |         |        |        |
|------------------|-----------------------|---------|---------|--------|--------|
| 625-000-5-425-03 | Maintenance Trucks    | 4,994   | 9,803   | 7,500  | 10,500 |
| 625-000-5-425-04 | Maintenance Equipment | 110,763 | 229,153 | 90,000 | 96,000 |
| 625-000-5-425-05 | Maintenance Buildings | 4,984   | 4,265   | 10,000 | 10,000 |
| 625-000-5-425-09 | Maintenance Grounds   | 9,832   | 23,876  | 15,000 | 17,427 |
| 625-000-5-426-01 | Office Supplies       | 2,845   | 2,977   | 6,000  | 6,000  |
| 625-000-5-426-03 | General Supplies      | 12,950  | 7,814   | 8,000  | 11,730 |
| 625-000-5-426-04 | Janitorial Supplies   | 8,627   | 9,819   | 7,000  | 7,000  |
| 625-000-5-426-05 | Photographic Supplies | 700     | -       | -      | -      |
| 625-000-5-426-09 | Subscriptions/Books   | -       | -       | 500    | 850    |

APPENDIX

| Account Number                            | Description                 | 2020 Actual         | 2020 Actual         | 2021 Budget         | 2022 Adopted        |
|---|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Solid Waste Disposal (continued)</b>   |                             |                     |                     |                     |                     |
| 625-000-5-426-10                          | Gasoline                    | 1,476               | 5,605               | 6,000               | 6,375               |
| 625-000-5-426-11                          | Oil & Grease Supplies       | 3,205               | 2,180               | 7,500               | 7,500               |
| 625-000-5-426-12                          | Tires                       | 14,972              | 1,425               | 10,000              | 15,000              |
| 625-000-5-426-13                          | Diesel Fuel                 | 77,414              | 60,975              | 87,750              | 128,438             |
| 625-000-5-426-17                          | Uniforms                    | 362                 | 2,530               | 1,500               | 1,500               |
| 625-000-5-426-18                          | Gravel                      | 10,467              | 7,049               | 10,000              | 15,000              |
| 625-000-5-426-27                          | Alternate Cover             | 1,198               | 10,913              | 8,400               | 20,318              |
| 625-000-5-427-01                          | Travel & Lodging            | -                   | -                   | 7,000               | 7,000               |
| 625-000-5-427-02                          | Registration & Training     | 1,950               | 155                 | 3,000               | 6,750               |
| 625-000-5-428-01                          | Telephone                   | 224                 | 2,411               | 2,400               | 2,700               |
| 625-000-5-428-02                          | Electric & Water            | 2,272               | 3,191               | 4,200               | 4,200               |
| 625-000-5-428-03                          | Heat                        | 2,553               | 6,938               | 12,000              | 13,090              |
| 625-000-5-428-05                          | Hauling Service             | 8,180               | 8,460               | 8,000               | 10,000              |
| 625-000-5-429-01                          | Membership & Dues           | 773                 | 1,200               | 2,750               | 2,750               |
| 625-000-5-429-05                          | Rodent Control              | 1,961               | 1,961               | 2,250               | 2,500               |
| 625-000-5-429-07                          | Miscellaneous Services      | 2,771               | 3,573               | 2,000               | 2,750               |
| 625-000-5-429-11                          | State Fees                  | 52,308              | 52,840              | 53,000              | 62,000              |
| 625-000-5-429-16                          | Solid Waste Committee       | 950                 | 700                 | -                   | -                   |
| 625-000-5-429-18                          | Bad Debt Expense            | (20)                | 388                 | -                   | -                   |
| 625-000-5-429-38                          | Compost Program Supplies    | -                   | -                   | 10,250              | -                   |
| 625-000-5-432-00                          | Post Closure                | 48,905              | 284,700             | -                   | -                   |
| 625-000-5-897-00                          | Interest Expense            | 500                 | 500                 | 500                 | 500                 |
| <b>Total Other Expenses</b>               |                             | <b>507,806</b>      | <b>894,668</b>      | <b>762,130</b>      | <b>730,542</b>      |
| 625-000-5-911-00                          | Buildings & Structures      | (2,107,311)         | 2,107,311.49        | 400,000             | 454,500             |
| 625-000-5-920-00                          | Furniture & Equipment       | -                   | -                   | -                   | 15,000              |
| 625-000-5-930-00                          | Machinery & Auto Equipment  | 100,000             | 100,000             | -                   | 140,250             |
| 625-000-5-940-00                          | Other Capital               | 2,132,580           | -                   | -                   | -                   |
| 625-000-5-950-01                          | Capital less than \$5000    | 11,800              | 17,603              | -                   | 15,000              |
| 625-000-5-950-10                          | IT Capital less than \$5000 | -                   | -                   | -                   | 6,000               |
| <b>Total Capital Expenses</b>             |                             | <b>137,069</b>      | <b>2,224,915</b>    | <b>400,000</b>      | <b>630,750</b>      |
| 625-000-7-899-01                          | Transfer out Airport        | -                   | 220,167             | 226,155             | 239,000             |
| 625-000-7-899-00                          | Transfer out General Fund   | 700,000             | 479,833             | 469,345             | 324,067             |
| 625-000-7-899-24                          | Transfer out to Public Art  | 19,905              | 2,150               | 100                 | 100                 |
| <b>Total Transfers Out</b>                |                             | <b>\$ 719,905</b>   | <b>\$ 702,150</b>   | <b>\$ 695,600</b>   | <b>\$ 563,167</b>   |
| <b>Total Expenses &amp; Transfers Out</b> |                             | <b>\$ 1,933,525</b> | <b>\$ 4,152,907</b> | <b>\$ 2,569,486</b> | <b>\$ 2,689,915</b> |

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

## Other Funds Budget Detail

| Account Number                          | Description                    | 2020 Actual      | 2021 Actual       | 2022 Budget      | 2023 Adopted      |
|---|--------------------------------|------------------|-------------------|------------------|-------------------|
| <b>2nd Penny Sales Tax</b>              |                                |                  |                   |                  |                   |
| 213-000-4-113-02                        | Sales & Use Tax                | \$ 7,111,369     | \$ 7,699,876      | \$ 7,305,390     | \$ 8,520,246      |
| 213-000-4-334-02                        | Surface Trans Prog (STP) Grant | 214,649          | -                 | 250,000          | 3,455,000         |
| 213-000-4-334-09                        | Grants                         | 611              | -                 | -                | 306,000           |
| 213-000-4-441-08                        | Wildfire Reimbursement         | 6,339            | -                 | -                | -                 |
| 213-000-4-441-09                        | Miscellaneous Reimbursement    | 100,912          | 11,539            | -                | -                 |
| 213-000-4-661-00                        | Interest Income                | 8,297            | -                 | 15,000           | 15,000            |
| 213-000-4-661-01                        | Money Market Interest          | 42,028           | 2,759             | 25,000           | 25,000            |
| <b>Total Revenue</b>                    |                                | <b>7,484,204</b> | <b>7,714,174</b>  | <b>7,595,390</b> | <b>12,321,246</b> |
| 213-000-6-700-03                        | Transfer in TIF Revenue        | 1,946,014        | 1,221,668         | 1,248,213        | 1,325,738         |
| 213-000-6-700-07                        | Transfer in General Fund       | (200,000)        | -                 | -                | -                 |
| 213-000-6-700-17                        | Transfer In                    | -                | 1,400,000         | 1,100,000        | -                 |
| <b>Total Transfers In</b>               |                                | <b>1,746,014</b> | <b>2,621,668</b>  | <b>2,348,213</b> | <b>1,325,738</b>  |
| <b>Total Revenue &amp; Transfers In</b> |                                | <b>9,230,218</b> | <b>10,335,843</b> | <b>9,943,603</b> | <b>13,646,984</b> |
| 213-000-5-470-01                        | Bond Principal Payments        | 2,253,288        | 2,312,389         | 1,206,695        | 2,154,905         |
| 213-000-5-470-02                        | Bond Interest Payments         | 382,135          | 401,629           | 403,452          | 357,990           |
| 213-000-5-470-03                        | Debt Service Costs             | 495              | 1,995             | -                | -                 |
| 213-000-5-856-82                        | Brookings Health System        | 25,000           | -                 | 100,000          | 100,000           |
| <b>Total Other Expenditures</b>         |                                | <b>2,660,918</b> | <b>2,716,013</b>  | <b>1,710,147</b> | <b>2,612,895</b>  |
| 213-000-5-911-00                        | Buildings                      | 118,301          | -                 | 250,000          | 250,000           |
| 213-000-5-911-01                        | Railroad Crossing Arms         | 436              | 1,102             | 35,000           | -                 |
| 213-000-5-940-00                        | Other Capital                  | -                | -                 | 30,000           | 312,000           |
| 213-000-5-940-04                        | Parks & Rec Improvements       | 377,369          | 343,880           | 463,000          | 1,340,000         |
| 213-000-5-940-05                        | Bike lane/trail Improve -eng   | 32,057           | 123,702           | 105,000          | 303,500           |
| 213-000-5-940-07                        | Police Dep Capital Exp         | 221,866          | 242,204           | 314,600          | 545,310           |
| 213-000-5-940-08                        | Fire Dep Capital Exp           | 54,130           | 556,435           | 315,000          | 586,000           |
| 213-000-5-940-09                        | Library Dep Capital Exp        | 99,866           | 91,421            | 532,125          | -                 |
| 213-000-5-940-10                        | Activity Center Capital Exp    | 72,042           | 24,807            | 25,000           | 141,500           |
| 213-000-5-940-11                        | Vehicles and Equip Capital Exp | 384,303          | 200,443           | 659,000          | 825,000           |
| 213-000-5-960-00                        | Street & Sidewalk Improvements | 1,460,019        | 2,482,850         | 2,447,000        | 2,692,600         |
| 213-000-5-960-01                        | STP Project Improvments        | 277,424          | -                 | 250,000          | 3,455,000         |
| 213-000-5-960-02                        | Street curb & gutter           | 78,643           | 102,466           | 340,000          | 320,000           |
| 213-000-5-999-47                        | Special Projects               | 10,000           | -                 | 100,000          | 25,000            |
| <b>Total Capital Expenditures</b>       |                                | <b>3,186,455</b> | <b>4,169,311</b>  | <b>5,865,725</b> | <b>10,795,910</b> |
| 213-000-7-899-00                        | Transfer Out to General Fund   | -                | -                 | -                | 89,409            |

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

## Other Funds Budget Detail (continued)

| Account Number                              | Description                        | 2020 Actual         | 2021 Actual         | 2022 Budget         | 2023 Adopted         |
|---|------------------------------------|---------------------|---------------------|---------------------|----------------------|
| 213-000-7-899-01                            | Transfer Out to Airport            | 212,100             | 114,900             | 153,192             | 76,875               |
| 213-000-7-899-03                            | Transfer out-Swiftel CIP           | 324,902             | 323,132             | 492,482             | 567,077              |
| 213-000-7-899-24                            | Transfer out to Public Art         | 37,927              | 68,470              | 46,420              | 54,394               |
| 213-000-7-899-28                            | Transfer out to Edgebrook Golf     | 110,342             | 165,000             | 140,500             | 148,000              |
| 213-000-7-899-29                            | Transfer out to Special Assessment | -                   | -                   | -                   | 137,002              |
| 213-000-7-899-31                            | Transfer Out to Gateway Proj       | 170,000             | -                   | -                   | -                    |
| <b>Total Transfers Out</b>                  |                                    | <b>855,271</b>      | <b>671,502</b>      | <b>832,594</b>      | <b>1,072,757</b>     |
| <b>Total Expenditures and Transfers Out</b> |                                    | <b>\$ 6,702,644</b> | <b>\$ 7,556,825</b> | <b>\$ 8,408,466</b> | <b>\$ 14,481,562</b> |

INTRODUCTORY SECTION

| Account Number       | Description                  | 2020 Actual    | 2021 Actual    | 2022 Budget    | 2023 Adopted   |
|----------------------|------------------------------|----------------|----------------|----------------|----------------|
| <b>E-911</b>         |                              |                |                |                |                |
| 214-000-4-334-01     | CRF Reimbursements           | \$ 361,044     | \$ -           | \$ -           | \$ -           |
| 214-000-4-338-05     | E-911 Surcharge              | 388,261        | 397,613        | 394,085        | 407,553        |
| 214-000-4-338-06     | Brkgs County 1/3 call demand | 144,865        | 105,477        | 159,692        | 187,040        |
| 214-000-4-661-01     | Interest Income              | 1,243          | 71             | 500            | -              |
| 214-000-4-669-02     | Miscellaneous                | 9,743          | 2,536          | -              | -              |
| <b>Total Revenue</b> |                              | <b>905,156</b> | <b>505,696</b> | <b>554,277</b> | <b>594,593</b> |

FUNDS

|   |                            |                |                |                |                |
|---|----------------------------|----------------|----------------|----------------|----------------|
| 214-000-6-700-03                        | Brkgs City 2/3 call demand | -              | 158,424        | 366,928        | 374,081        |
| <b>Total Transfers In</b>               |                            | <b>-</b>       | <b>158,424</b> | <b>366,928</b> | <b>374,081</b> |
| <b>Total Revenue &amp; Transfers In</b> |                            | <b>905,156</b> | <b>664,120</b> | <b>921,205</b> | <b>968,674</b> |

CAPITAL IMPROVEMENT PLAN

|                                 |                       |                |                |                |                |
|---------------------------------|-----------------------|----------------|----------------|----------------|----------------|
| 214-000-5-101-00                | Regular Pay           | 476,466        | 491,930        | 663,756        | 624,473        |
| 214-000-5-101-01                | Temporary Pay         | 88             | 2,294          | -              | -              |
| 214-000-5-101-04                | Overtime Pay          | 64,182         | 112,389        | 10,000         | 30,000         |
| 214-000-5-101-10                | Wellness Benefit      | -              | -              | 400            | 400            |
| 214-000-5-120-00                | FICA                  | 40,150         | 45,007         | 51,573         | 50,098         |
| 214-000-5-121-09                | Retirement            | 32,129         | 34,624         | 40,449         | 39,292         |
| 214-000-5-123-00                | Group Insurance       | 52,733         | 60,191         | 130,731        | 133,191        |
| 214-000-5-130-00                | Workmans Compensation | 691            | 378            | 557            | 777            |
| <b>Total Personnel Services</b> |                       | <b>666,440</b> | <b>746,813</b> | <b>897,467</b> | <b>878,232</b> |

FULL BUDGET DETAIL

|                  |                                |        |        |        |        |
|------------------|--------------------------------|--------|--------|--------|--------|
| 214-000-5-422-02 | Professional Fees              | 4,104  | 5,097  | 1,500  | 1,500  |
| 214-000-5-422-06 | Database Services              | 53,868 | 8,509  | 18,500 | 12,000 |
| 214-000-5-422-09 | Testing Services               | -      | 999    | 500    | 500    |
| 214-000-5-422-10 | Medical Services               | 96     | 610    | 1,000  | 1,000  |
| 214-000-5-422-11 | Software Services              | -      | 13,809 | 9,387  | 9,387  |
| 214-000-5-424-01 | Equipment Rental               | 12,859 | 13,462 | 13,500 | 13,500 |
| 214-000-5-425-04 | Repair & Maintenance Equipment | 75     | -      | 3,000  | 3,000  |
| 214-000-5-425-06 | Maintenance Radio              | 4,241  | 1,175  | 5,000  | 8,000  |
| 214-000-5-426-01 | Office Supplies                | 405    | 1,096  | 1,200  | 1,200  |
| 214-000-5-426-03 | General Supplies               | 1,755  | 834    | 2,000  | 2,000  |
| 214-000-5-426-09 | Subscriptions/Books            | 342    | 255    | 500    | 700    |
| 214-000-5-426-17 | Uniforms                       | 693    | 2,753  | 2,000  | 3,500  |
| 214-000-5-427-01 | Travel & Lodging               | 479    | 1,883  | 4,000  | 4,500  |
| 214-000-5-427-02 | Registration & Training        | 2,554  | 2,129  | 5,000  | 5,500  |
| 214-000-5-428-01 | Telephone                      | 3,789  | 3,398  | 4,000  | 4,500  |
| 214-000-5-429-01 | Membership & Dues              | 345    | 384    | 900    | 900    |

APPENDIX

|                                   |                               |                   |                   |                     |                   |
|-----------------------------------|-------------------------------|-------------------|-------------------|---------------------|-------------------|
| <b>Total Other Expenditures</b>   |                               | <b>85,606</b>     | <b>56,391</b>     | <b>71,987</b>       | <b>71,687</b>     |
| 214-000-5-920-00                  | Furniture and Small Equipment | 26,433            | 2,672             | 40,512              | 6,800             |
| 214-000-5-940-00                  | Software & Support            | 89,570            | 27,557            | 10,000              | 15,000            |
| 214-000-5-950-01                  | Capital less than \$5000      | -                 | -                 | 1,300               | 5,000             |
| <b>Total Capital Expenditures</b> |                               | <b>116,003</b>    | <b>30,230</b>     | <b>51,812</b>       | <b>26,800</b>     |
| <b>Total Expenditures</b>         |                               | <b>\$ 868,048</b> | <b>\$ 833,434</b> | <b>\$ 1,021,266</b> | <b>\$ 976,719</b> |

| Account Number            | Description            | 2020 Actual      | 2021 Actual     | 2022 Budget      | 2023 Adopted     |
|---------------------------|------------------------|------------------|-----------------|------------------|------------------|
| <b>Library Fines</b>      |                        |                  |                 |                  |                  |
| 226-000-4-559-00          | Fines - Library        | \$ 7,746         | \$ 11,327       | \$ 35,000        | \$ 35,000        |
| 226-000-4-661-00          | Interest - Investments | 16               | 148             | -                | -                |
| <b>Total Revenue</b>      |                        | <b>7,762</b>     | <b>11,474</b>   | <b>35,000</b>    | <b>35,000</b>    |
| 226-000-5-899-99          | Other Expenses         | 12,539           | 3,517           | 30,000           | 30,000           |
| <b>Total Expenditures</b> |                        | <b>\$ 12,539</b> | <b>\$ 3,517</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> |

| Account Number            | Description            | 2020 Actual      | 2021 Actual      | 2022 Budget      | 2023 Adopted     |
|---------------------------|------------------------|------------------|------------------|------------------|------------------|
| <b>Library Donations</b>  |                        |                  |                  |                  |                  |
| 227-000-4-446-10          | Donations              | \$ 9,933         | \$ 29,563        | \$ 35,000        | \$ 35,000        |
| 227-000-4-661-00          | Interest - Investments | 493              | 174              | 500              | 500              |
| <b>Total Revenue</b>      |                        | <b>10,426</b>    | <b>29,737</b>    | <b>35,500</b>    | <b>35,500</b>    |
| 227-000-5-899-99          | Other Expenses         | 17,143           | 23,439           | 33,000           | 33,000           |
| <b>Total Expenditures</b> |                        | <b>\$ 17,143</b> | <b>\$ 23,439</b> | <b>\$ 33,000</b> | <b>\$ 33,000</b> |



INTRODUCTORY SECTION

| Account Number                                | Description                    | 2020 Actual       | 2021 Actual       | 2022 Budget       | 2023 Adopted        |
|---|--------------------------------|-------------------|-------------------|-------------------|---------------------|
| <b>3rd Penny Sales Tax</b>                    |                                |                   |                   |                   |                     |
| 284-000-4-113-01                              | Sales & Use Tax                | \$ 847,626        | \$ 1,065,450      | \$ 922,162        | \$ 1,154,296        |
| 284-000-4-661-01                              | Money Market Interest Income   | 1,048             | 55                | 1,000             | 1,000               |
| <b>Total Revenue</b>                          |                                | <b>848,674</b>    | <b>1,065,505</b>  | <b>923,162</b>    | <b>1,155,296</b>    |
| 284-000-6-700-01                              | Transfer in Liquor Fund        | 20,000            | -                 | -                 | -                   |
| 284-000-6-700-17                              | Transfer in Electric           | 50,000            | 50,000            | 50,000            | 50,000              |
| <b>Total Transfers In</b>                     |                                | <b>70,000</b>     | <b>50,000</b>     | <b>50,000</b>     | <b>50,000</b>       |
| <b>Total Revenue &amp; Transfers In</b>       |                                | <b>918,674</b>    | <b>1,115,505</b>  | <b>973,162</b>    | <b>1,205,296</b>    |
| 284-000-5-422-08                              | Website Contracted Services    | -                 | -                 | 12,000            | 13,000              |
| 284-000-5-429-21                              | Visit Brookings                | 172,069           | 233,504           | 218,432           | 227,050             |
| 284-000-5-856-02                              | Brookings Chamber Promotional  | 47,075            | 66,460            | 87,500            | 30,000              |
| 284-000-5-856-48                              | 4th of July Fireworks Display  | 8,500             | 9,034             | 10,000            | 13,000              |
| 284-000-5-856-49                              | SDSU Student Visitor Promotion | 14,400            | 21,113            | 25,000            | 25,000              |
| 284-000-5-856-65                              | Promotion of City              | -                 | -                 | 51,400            | 48,825              |
| 284-000-5-856-72                              | Downtown at Sundown            | 23,294            | 5,248             | -                 | 25,000              |
| 284-000-5-856-73                              | Brookings Economic Dev Corp    | 186,270           | 188,862           | 215,000           | 215,000             |
| 284-000-5-856-74                              | Brookings Downtown Inc         | -                 | -                 | -                 | 30,000              |
| 284-000-5-856-76                              | SDSU Research Park             | -                 | -                 | -                 | 154,500             |
| 284-000-5-856-78                              | Downtown Acceleration Program  | 46,165            | -                 | -                 | -                   |
| 284-000-5-856-81                              | Athletic Facilities Oper Exp   | -                 | -                 | 15,000            | -                   |
| <b>Total Other Expenditures</b>               |                                | <b>497,773</b>    | <b>524,221</b>    | <b>634,332</b>    | <b>781,375</b>      |
| 284-000-7-899-03                              | Transfer out to Swiftel Center | 415,831           | 405,290           | 330,892           | 242,409             |
| 284-000-7-899-05                              | Transfer out to General Fund   | -                 | -                 | -                 | 49,657              |
| <b>Total Transfers Out</b>                    |                                | <b>415,831</b>    | <b>405,290</b>    | <b>330,892</b>    | <b>292,066</b>      |
| <b>Total Expenditures &amp; Transfers Out</b> |                                | <b>\$ 913,604</b> | <b>\$ 929,511</b> | <b>\$ 965,224</b> | <b>\$ 1,073,441</b> |

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

| Account Number            | Description                  | 2020 Actual       | 2021 Actual       | 2022 Budget       | 2023 Adopted      |
|---------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Pillow Tax</b>         |                              |                   |                   |                   |                   |
| 285-000-4-113-01          | Pillow Tax                   | \$ 209,928        | \$ 235,942        | \$ 500,000        | \$ 500,000        |
| 285-000-4-661-01          | Money Market Interest Income | 900               | 48                | 500               | 500               |
| <b>Total Revenue</b>      |                              | <b>210,828</b>    | <b>235,990</b>    | <b>500,500</b>    | <b>500,500</b>    |
| 285-000-5-429-07          | Miscellaneous                | 4,161             | 4,703             | 4,000             | 4,000             |
| 285-000-5-429-21          | Visit Brookings              | 203,293           | 149,000           | 238,000           | 243,075           |
| <b>Total Expenditures</b> |                              | <b>\$ 207,454</b> | <b>\$ 153,703</b> | <b>\$ 242,000</b> | <b>\$ 247,075</b> |

APPENDIX

| Account Number                          | Description          | 2020 Actual      | 2021 Actual      | 2022 Budget      | 2023 Adopted     |
|---|----------------------|------------------|------------------|------------------|------------------|
| <b>Public Art Fund</b>                  |                      |                  |                  |                  |                  |
| 290-000-4-661-00                        | Interest Income      | \$ 982           | \$ 41            | \$ -             | \$ -             |
| 290-000-4-669-02                        | Miscellaneous Income | 803              | -                | -                | -                |
| <b>Total Revenue</b>                    |                      | <b>1,785</b>     | <b>41</b>        | <b>-</b>         | <b>-</b>         |
| 290-000-6-700-17                        | Transfer In          | 62,271           | 73,520           | 46,520           | 54,494           |
| <b>Total Transfers In</b>               |                      | <b>62,271</b>    | <b>73,520</b>    | <b>46,520</b>    | <b>54,494</b>    |
| <b>Total Revenue &amp; Transfers In</b> |                      | <b>64,057</b>    | <b>73,561</b>    | <b>46,520</b>    | <b>54,494</b>    |
| 290-000-5-422-07                        | Contracting Services | 88,245           | 23,306           | 46,520           | 54,494           |
| <b>Total Expenditures</b>               |                      | <b>\$ 88,245</b> | <b>\$ 23,306</b> | <b>\$ 46,520</b> | <b>\$ 54,494</b> |

| Account Number                              | Description       | 2020 Actual       | 2021 Actual       | 2022 Budget       | 2023 Adopted      |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TIF District #5</b>                      |                   |                   |                   |                   |                   |
| 318-000-4-111-04                            | Current TIF Taxes | \$ 98,884         | \$ 130,934        | \$ 130,884        | \$ 130,884        |
| <b>Total Revenue</b>                        |                   | <b>98,884</b>     | <b>130,934</b>    | <b>130,884</b>    | <b>130,884</b>    |
| 318-000-7-899-00                            | Transfer Out      | 362,520           | 130,947           | 130,884           | 130,884           |
| <b>Total Transfers Out</b>                  |                   | <b>362,520</b>    | <b>130,947</b>    | <b>130,884</b>    | <b>130,884</b>    |
| <b>Total Expenditures and Transfers Out</b> |                   | <b>\$ 362,520</b> | <b>\$ 130,947</b> | <b>\$ 130,884</b> | <b>\$ 130,884</b> |

| Account Number                              | Description                  | 2020 Actual       | 2021 Actual       | 2022 Budget       | 2023 Adopted      |
|---|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TIF District #6</b>                      |                              |                   |                   |                   |                   |
| 319-000-4-111-04                            | Current TIF Taxes            | \$ 371,065        | \$ 375,738        | \$ 375,738        | \$ 375,738        |
| <b>Total Revenue</b>                        |                              | <b>371,065</b>    | <b>375,738</b>    | <b>375,738</b>    | <b>375,738</b>    |
| 319-000-7-899-20                            | Transfer Out to 75% S&U Fund | 456,305           | 375,738           | 375,738           | 375,738           |
| <b>Total Debt Service</b>                   |                              | <b>456,305</b>    | <b>375,738</b>    | <b>375,738</b>    | <b>375,738</b>    |
| <b>Total Expenditures and Transfers Out</b> |                              | <b>\$ 456,305</b> | <b>\$ 375,738</b> | <b>\$ 375,738</b> | <b>\$ 375,738</b> |

| Account Number                              | Description                  | 2020 Actual         | 2021 Actual       | 2022 Budget       | 2023 Adopted      |
|---|------------------------------|---------------------|-------------------|-------------------|-------------------|
| <b>TIF District #7</b>                      |                              |                     |                   |                   |                   |
| 320-000-4-111-04                            | Current TIF Taxes            | \$ 718,090          | \$ 833,808        | \$ 872,475        | \$ 950,000        |
| 320-000-4-119-01                            | TIF Penalty                  | 800                 | 290               | -                 | -                 |
| <b>Total Revenue</b>                        |                              | <b>718,890</b>      | <b>834,098</b>    | <b>872,475</b>    | <b>950,000</b>    |
| 320-000-7-899-20                            | Transfer Out to 75% S&U Fund | 1,489,709           | 845,930           | 872,475           | 950,000           |
| <b>Total Debt Service</b>                   |                              | <b>1,489,709</b>    | <b>845,930</b>    | <b>872,475</b>    | <b>950,000</b>    |
| <b>Total Expenditures and Transfers Out</b> |                              | <b>\$ 1,489,709</b> | <b>\$ 845,930</b> | <b>\$ 872,475</b> | <b>\$ 950,000</b> |

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

| Account Number                          | Description                    | 2020 Actual    | 2021 Actual    | 2022 Budget    | 2023 Adopted   |
|---|--------------------------------|----------------|----------------|----------------|----------------|
| <b>Edgebrook Golf Course</b>            |                                |                |                |                |                |
| 607-000-4-346-04                        | Golf Fees                      | \$ 135,628     | \$ 163,509     | \$ 150,000     | \$ 153,234     |
| 607-000-4-346-05                        | Packages                       | 167,784        | 250,586        | 160,000        | 175,000        |
| 607-000-4-346-06                        | Cart Rentals                   | 69,895         | 74,645         | 57,000         | 60,000         |
| 607-000-4-346-08                        | Green Fees-18 holes 1/2 price  | (824)          | -              | -              | -              |
| 607-000-4-346-26                        | Driving Range-Bucket           | 21,315         | 23,335         | -              | 20,000         |
| 607-000-4-346-27                        | Driving Range-Seasonal Single  | 2,250          | 3,859          | -              | 3,000          |
| 607-000-4-346-28                        | Driving Range-Seasonal Family  | 800            | 1,935          | -              | 500            |
| 607-000-4-346-29                        | Golf Lessons                   | 6,424          | 11,725         | 10,000         | 11,500         |
| 607-000-4-346-45                        | CIP Fee                        | 17,465         | 20,985         | 18,000         | 18,000         |
| 607-000-4-346-46                        | Pro Shop Revenue               | 86,874         | 109,427        | 85,000         | 90,000         |
| 607-000-4-347-00                        | 15% Food and Beverage Sales    | 2,010          | -              | 1,500          | 1,500          |
| 607-000-4-367-00                        | 15% Food and Beverage Sales    | 36             | -              | -              | -              |
| 607-000-4-441-08                        | Reimbursed Expense             | 1,447          | 1,881          | -              | -              |
| 607-000-4-661-01                        | Money Market Interest Income   | 157            | 62             | -              | -              |
| 607-000-4-861-09                        | Cell Tower Rental              | 14,957         | 15,405         | 14,000         | 15,000         |
| <b>Total Revenue</b>                    |                                | <b>526,216</b> | <b>677,355</b> | <b>495,500</b> | <b>547,734</b> |
| 607-000-6-700-01                        | Transfer in Liquor Fund        | 68,508         | 106,877        | 100,000        | 100,000        |
| 607-000-6-700-09                        | Transfer in 75% Public Improve | 110,342        | 165,000        | 140,500        | 148,000        |
| <b>Total Transfers In</b>               |                                | <b>178,850</b> | <b>271,877</b> | <b>240,500</b> | <b>248,000</b> |
| <b>Total Revenue &amp; Transfers In</b> |                                | <b>705,066</b> | <b>949,232</b> | <b>736,000</b> | <b>795,734</b> |
| 607-000-5-101-00                        | Regular Pay                    | 93,279         | 116,391        | 118,039        | 124,366        |
| 607-000-5-101-01                        | Temporary Pay                  | 50,124         | 58,512         | 62,000         | 66,950         |
| 607-000-5-101-04                        | Overtime Pay                   | 731            | 1,028          | 2,000          | 2,000          |
| 607-000-5-101-07                        | Clothing/Boot Allowance        | 150            | 1,000          | 500            | 1,000          |
| 607-000-5-120-00                        | FICA                           | 10,644         | 12,899         | 13,964         | 14,865         |
| 607-000-5-121-09                        | Retirement                     | 5,595          | 6,889          | 7,232          | 7,642          |
| 607-000-5-121-10                        | Pension Expense                | 14,037         | (10,192)       | -              | -              |
| 607-000-5-123-00                        | Group Insurance                | 8,371          | 10,340         | 11,900         | 13,166         |
| 607-000-5-130-00                        | Workmans Compensation          | 8,622          | 2,071          | 3,050          | 3,691          |
| <b>Total Personnel Services</b>         |                                | <b>191,553</b> | <b>198,938</b> | <b>218,686</b> | <b>233,680</b> |
| 607-000-5-421-00                        | Insurance                      | 3,199          | 4,330          | 4,925          | 5,979          |
| 607-000-5-422-02                        | Contracted Auditing Services   | 860            | 794            | 1,000          | 1,000          |
| 607-000-5-422-04                        | Contracting Services/Pro       | 203,980        | 263,102        | 185,000        | 200,000        |
| 607-000-5-422-15                        | Drug & Alcohol Testing         | 133            | -              | 125            | 125            |
| 607-000-5-423-05                        | Advertising & Promotional Fees | 3,791          | 4,229          | 4,000          | 4,500          |
| 607-000-5-424-01                        | Equipment Rental               | 32,079         | 33,454         | 35,000         | 35,000         |
| 607-000-5-425-02                        | Maintenance Vehicles           | 75             | 460            | 400            | 500            |
| 607-000-5-425-04                        | Maintenance Equipment          | 7,657          | 9,657          | 10,000         | 10,000         |
| 607-000-5-425-05                        | Maintenance Buildings          | 4,208          | 14,054         | 3,500          | 7,500          |
| 607-000-5-425-08                        | Maintenance Turf               | 3,136          | 4,152          | 3,900          | 4,250          |
| 607-000-5-425-09                        | Maintenance Irrigation System  | 12,761         | 30,748         | 13,500         | 15,000         |
| 607-000-5-426-01                        | Office Supplies                | 332            | 285            | 500            | 500            |

| Account Number                            | Description                 | 2020 Actual       | 2021 Actual       | 2022 Budget       | 2023 Adopted      |
|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Edgebrook Golf Course (continued)</b>  |                             |                   |                   |                   |                   |
| 607-000-5-426-03                          | General Supplies            | 5,915             | 6,907             | 8,000             | 8,000             |
| 607-000-5-426-04                          | Cleaning Supplies           | 1,392             | 2,043             | 1,500             | 2,000             |
| 607-000-5-426-10                          | Gasoline                    | 5,152             | 8,166             | 6,700             | 9,200             |
| 607-000-5-426-11                          | Oil & Grease Supplies       | 958               | 826               | 850               | 1,150             |
| 607-000-5-426-12                          | Tires                       | -                 | (72)              | 500               | 1,000             |
| 607-000-5-426-13                          | Diesel Fuel                 | 3,144             | 4,509             | 6,500             | 8,000             |
| 607-000-5-426-14                          | Fertilizer Supplies         | 3,263             | 7,390             | 10,000            | 10,000            |
| 607-000-5-426-15                          | Chemicals                   | 11,888            | 18,070            | 17,500            | 20,000            |
| 607-000-5-426-17                          | Uniforms                    | 499               | -                 | -                 | -                 |
| 607-000-5-426-23                          | Sand                        | 3,728             | 4,081             | 5,000             | 4,500             |
| 607-000-5-427-01                          | Travel & Lodging            | 224               | 303               | 750               | 750               |
| 607-000-5-427-02                          | Registration & Training     | 333               | 834               | 1,000             | 1,000             |
| 607-000-5-428-01                          | Telephone                   | 5,444             | 5,410             | 6,000             | 5,500             |
| 607-000-5-428-02                          | Electric & Water            | 22,804            | 21,633            | 23,000            | 23,000            |
| 607-000-5-428-03                          | Heat                        | 2,522             | 3,015             | 2,500             | 4,000             |
| 607-000-5-428-05                          | Hauling Service             | -                 | 372               | 150               | 200               |
| 607-000-5-429-01                          | Membership & Dues           | 50                | 100               | 300               | 300               |
| 607-000-5-429-08                          | Postage                     | 14                | 13                | 100               | 100               |
| 607-000-5-469-00                          | Banking & Credit Card Fees  | 13,299            | 15,064            | 10,000            | 13,000            |
| 607-000-5-470-00                          | Debt Service                | -                 | -                 | 18,000            | 18,000            |
| 607-000-5-854-00                          | Refunds                     | (53)              | 856               | -                 | -                 |
| <b>Total Other Expenses</b>               |                             | <b>352,787</b>    | <b>464,782</b>    | <b>380,200</b>    | <b>414,054</b>    |
| 607-000-5-920-00                          | Furniture & Equipment       | -                 | 19,252            | 2,000             | 23,000            |
| 607-000-5-930-00                          | Machinery & Auto Equipment  | 61,027            | (77,733)          | 18,000            | 18,000            |
| 607-000-5-940-00                          | Other Capital               | 109,287           | 180,510           | 140,500           | 107,000           |
| 607-000-5-940-07                          | IT Other Capital            | -                 | -                 | 5,000             | -                 |
| 607-000-5-950-01                          | Capital less than \$5000    | -                 | -                 | 1,200             | -                 |
| 607-000-5-950-10                          | IT Capital less than \$5000 | -                 | -                 | 1,200             | -                 |
| <b>Total Capital Expenses</b>             |                             | <b>170,314</b>    | <b>122,029</b>    | <b>167,900</b>    | <b>148,000</b>    |
| 607-000-7-899-24                          | Transfer out to Public Art  | 967               | -                 | -                 | -                 |
| <b>Total Transfers Out</b>                |                             | <b>967</b>        | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Total Expenses &amp; Transfers Out</b> |                             | <b>\$ 715,621</b> | <b>\$ 785,749</b> | <b>\$ 766,786</b> | <b>\$ 795,734</b> |

INTRODUCTORY SECTION

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

INTRODUCTORY SECTION

| Account Number                            | Description                  | 2020<br>Actual    | 2021<br>Actual   | 2022<br>Budget    | 2023<br>Adopted   |
|---|------------------------------|-------------------|------------------|-------------------|-------------------|
| <b>Research and Technology Center</b>     |                              |                   |                  |                   |                   |
| 630-000-4-661-01                          | Money Market Interest Income | \$ 360            | \$ 13            | \$ -              | \$ -              |
| 630-000-4-848-12                          | Rentals                      | 123,642           | 48,428           | 112,876           | 118,600           |
| 630-000-4-861-09                          | Miscellaneous                | 30,556            | 31,898           | 23,000            | 23,000            |
| <b>Total Revenue</b>                      |                              | <b>154,558</b>    | <b>80,339</b>    | <b>135,876</b>    | <b>141,600</b>    |
| 630-000-5-101-01                          | Temporary Pay                | 369               | -                | 1,800             | 2,571             |
| 630-000-5-120-00                          | FICA                         | 28                | -                | 138               | 197               |
| 630-000-5-121-10                          | Pension Expense              | 33,592            | 9,588            | -                 | -                 |
| <b>Total Personnel Services</b>           |                              | <b>33,989</b>     | <b>9,588</b>     | <b>1,938</b>      | <b>2,768</b>      |
| 630-000-5-421-00                          | Insurance                    | 2,943             | 3,782            | 4,350             | 5,382             |
| 630-000-5-422-07                          | Contracting Services         | 8,045             | 4,950            | 13,000            | 13,000            |
| 630-000-5-425-04                          | Maintenance Equipment        | 1,440             | 32,392           | 10,500            | 14,000            |
| 630-000-5-425-05                          | Maintenance Buildings        | 15,039            | 3,269            | 4,000             | 4,000             |
| 630-000-5-426-03                          | General Supplies             | 80                | 241              | 200               | 200               |
| 630-000-5-426-04                          | Cleaning Supplies            | 625               | 448              | 1,000             | 1,000             |
| 630-000-5-428-01                          | Telephone                    | 702               | (27)             | 750               | 750               |
| 630-000-5-428-02                          | Electric & Water             | 41,248            | 48,159           | 43,000            | 43,000            |
| 630-000-5-428-03                          | Heat                         | 5,668             | 8,403            | 15,000            | 15,000            |
| 630-000-5-428-05                          | Hauling Service              | 2,798             | 3,458            | 3,000             | 3,000             |
| 630-000-5-429-07                          | Miscellaneous Services       | -                 | (69,678)         | -                 | -                 |
| <b>Total Other Expenses</b>               |                              | <b>78,589</b>     | <b>35,397</b>    | <b>94,800</b>     | <b>99,332</b>     |
| 630-000-7-899-00                          | Transfer out General Fund    | 73,207            | 45,501           | 38,270            | 39,501            |
| <b>Total Transfers Out</b>                |                              | <b>73,207</b>     | <b>45,501</b>    | <b>38,270</b>     | <b>39,501</b>     |
| <b>Total Expenses &amp; Transfers Out</b> |                              | <b>\$ 185,784</b> | <b>\$ 90,486</b> | <b>\$ 135,007</b> | <b>\$ 141,600</b> |

FUNDS

CAPITAL IMPROVEMENT PLAN

FULL BUDGET DETAIL

APPENDIX

