

2024 Appropriation Ordinance

SECTION I

| | General Fund | Special Revenue | | | | | | |
|-------------------------------------|--------------|-----------------|-------------------|--------------------------|--------------------|------------------------|-------------------------|---------------------|
| | | CIP Fund | Enhanced 911 Fund | Dacotah Bank Center Fund | Library Fines Fund | Library Donations Fund | Special Assessment Fund | Storm Drainage Fund |
| GENERAL GOVERNMENT | | | | | | | | |
| Legislative | | | | | | | | |
| Mayor & City Council | 116,039 | - | - | - | - | - | - | - |
| Total Legislative | 116,039 | - | - | - | - | - | - | - |
| Executive | | | | | | | | |
| City Clerk | 352,506 | - | - | - | - | - | - | - |
| City Manager | 799,112 | - | - | - | - | - | - | - |
| City Attorney | 148,800 | - | - | - | - | - | - | - |
| Total Executive | 1,300,418 | - | - | - | - | - | - | - |
| Financial Administration | | | | | | | | |
| Human Resources | 551,316 | - | - | - | - | - | - | - |
| Finance Office | 643,280 | - | - | - | - | - | - | - |
| Total Financial Administration | 1,194,596 | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| Non-Departmental | 461,812 | - | - | - | - | - | - | - |
| Information Technology | 477,393 | - | - | - | - | - | - | - |
| General Government Building | 205,780 | 605,000 | - | - | - | - | - | - |
| City/County Administration Building | 764,150 | - | - | - | - | - | - | - |
| Contributions to Others | 522,685 | 100,000 | - | - | - | - | - | - |
| Total Other | 2,431,821 | 705,000 | - | - | - | - | - | - |
| TOTAL GENERAL GOVERNMENT | 5,042,873 | 705,000 | - | - | - | - | - | - |
| PUBLIC SAFETY | | | | | | | | |
| Police | 4,854,701 | 645,000 | - | - | - | - | - | - |
| Fire Fighting & Prevention | 896,054 | 691,000 | - | - | - | - | - | - |
| Hydrant Rental | 111,500 | - | - | - | - | - | - | - |
| E-911 Dispatch | - | - | 1,113,098 | - | - | - | - | - |
| TOTAL PUBLIC SAFETY | 5,862,255 | 1,336,000 | 1,113,098 | - | - | - | - | - |
| PUBLIC WORKS | | | | | | | | |
| Community Development | 1,025,514 | - | - | - | - | - | - | - |
| Public Works | 504,891 | 4,384,480 | - | - | - | - | - | - |
| Street Department | 2,812,797 | - | - | - | - | - | - | - |
| Special Assessment | - | - | - | - | - | - | 215,000 | - |
| Storm Drainage | - | - | - | - | - | - | - | 907,944 |
| TOTAL PUBLIC WORKS | 4,343,202 | 4,384,480 | - | - | - | - | 215,000 | 907,944 |
| HEALTH & WELFARE | | | | | | | | |
| Animal Control | 179,191 | - | - | - | - | - | - | - |
| TOTAL HEALTH & WELFARE | 179,191 | - | - | - | - | - | - | - |
| CULTURE & RECREATION | | | | | | | | |
| Activity Center | 169,914 | 35,000 | - | - | - | - | - | - |
| Hillcrest Aquatic Center | 359,332 | - | - | - | - | - | - | - |
| Recreation | 458,903 | - | - | - | - | - | - | - |
| Parks | 1,876,911 | 1,817,000 | - | - | - | - | - | - |
| Larson Ice Arena | 526,094 | - | - | - | - | - | - | - |
| Forestry Department | 440,523 | - | - | - | - | - | - | - |
| Library | 1,446,049 | 337,325 | - | - | 30,000 | 33,000 | - | - |
| Event Center | - | - | - | 5,315,817 | - | - | - | - |
| Public Art | - | - | - | - | - | - | - | - |
| TOTAL CULTURE & RECREATION | 5,277,728 | 2,189,325 | - | 5,315,817 | 30,000 | 33,000 | - | - |
| CONSERVATION & DEVELOPMENT | | | | | | | | |
| Promotion/Development | - | - | - | - | - | - | - | - |
| TOTAL CONSERVATION & DEVELOPMENT | - | - | - | - | - | - | - | - |
| DEBT SERVICE | | | | | | | | |
| Debt Service Payments | - | 2,447,442 | - | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | 2,447,442 | - | - | - | - | - | - |
| OPERATING TRANSFER OUT | | | | | | | | |
| To General Fund | - | 573,240 | - | - | - | - | - | - |
| To CIP Fund | 50,000 | - | - | - | - | - | - | - |
| To E-911 Fund | 430,807 | - | - | - | - | - | - | - |
| To Storm Drainage Fund | - | - | - | - | - | - | - | - |
| To Dacotah Bank Center Fund | - | 429,621 | - | - | - | - | - | - |
| To Public Art Fund | - | 90,280 | - | - | - | - | - | - |
| To Special Assessment Fund | - | 90,276 | - | - | - | - | - | - |
| To Airport Fund | - | 127,140 | - | - | - | - | - | - |
| To Edgebrook Golf Fund | - | 930,000 | - | - | - | - | - | - |
| TOTAL OPERATING TRANSFERS | 480,807 | 2,240,557 | - | - | - | - | - | - |
| TOTAL APPROPRIATIONS & TRANSFERS | 21,186,056 | 13,302,804 | 1,113,098 | 5,315,817 | 30,000 | 33,000 | 215,000 | 907,944 |

ORDINANCE 23-037
2024 APPROPRIATION ORDINANCE (continued)

| | Special Revenue | | | Debt Service | | | | | Total Governmental Funds |
|-------------------------------------|-------------------|--------------|--------------------|--------------|---------|--------|--------|--------|--------------------------------|
| | 3rd B Tax Fund | Bid Fee Fund | Public Art Fund | TIF 6 | TIF 7 | TIF 8 | TIF 9 | TIF 10 | |
| GENERAL GOVERNMENT | | | | | | | | | |
| Legislative | | | | | | | | | |
| Mayor & City Council | - | - | - | - | - | - | - | - | 116,039 |
| Total Legislative | - | - | - | - | - | - | - | - | 116,039 |
| Executive | | | | | | | | | |
| City Clerk | - | - | - | - | - | - | - | - | 352,506 |
| City Manager | - | - | - | - | - | - | - | - | 799,112 |
| City Attorney | - | - | - | - | - | - | - | - | 148,800 |
| Total Executive | - | - | - | - | - | - | - | - | 1,300,418 |
| Financial Administration | | | | | | | | | |
| Human Resources | - | - | - | - | - | - | - | - | 551,316 |
| Finance Office | - | - | - | - | - | - | - | - | 643,280 |
| Total Financial Administration | - | - | - | - | - | - | - | - | 1,194,596 |
| Other | | | | | | | | | |
| Non-Departmental | - | - | - | - | - | - | - | - | 461,812 |
| Information Technology | - | - | - | - | - | - | - | - | 477,393 |
| General Government Building | - | - | - | - | - | - | - | - | 810,780 |
| City/County Administration Building | - | - | - | - | - | - | - | - | 764,150 |
| Contributions to Others | - | - | - | - | - | - | - | - | 622,685 |
| Total Other | - | - | - | - | - | - | - | - | 3,136,821 |
| TOTAL GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | 5,747,873 |
| PUBLIC SAFETY | | | | | | | | | |
| Police | - | - | - | - | - | - | - | - | 5,499,701 |
| Fire Fighting & Prevention | - | - | - | - | - | - | - | - | 1,587,054 |
| Hydrant Rental | - | - | - | - | - | - | - | - | 111,500 |
| E-911 Dispatch | - | - | - | - | - | - | - | - | 1,113,098 |
| TOTAL PUBLIC SAFETY | - | - | - | - | - | - | - | - | 8,311,353 |
| PUBLIC WORKS | | | | | | | | | |
| Community Development | - | - | - | - | - | - | - | - | 1,025,514 |
| Public Works | - | - | - | - | - | - | - | - | 4,889,371 |
| Street Department | - | - | - | - | - | - | - | - | 2,812,797 |
| Special Assessment | - | - | - | - | - | - | - | - | 215,000 |
| Storm Drainage | - | - | - | - | - | - | - | - | 907,944 |
| TOTAL PUBLIC WORKS | - | - | - | - | - | - | - | - | 9,850,626 |
| HEALTH & WELFARE | | | | | | | | | |
| Animal Control | - | - | - | - | - | - | - | - | 179,191 |
| TOTAL HEALTH & WELFARE | - | - | - | - | - | - | - | - | 179,191 |
| CULTURE & RECREATION | | | | | | | | | |
| Activity Center | - | - | - | - | - | - | - | - | 204,914 |
| Hillcrest Aquatic Center | - | - | - | - | - | - | - | - | 359,332 |
| Recreation | - | - | - | - | - | - | - | - | 458,903 |
| Parks | - | - | - | - | - | - | - | - | 3,693,911 |
| Larson Ice Arena | - | - | - | - | - | - | - | - | 526,094 |
| Forestry Department | - | - | - | - | - | - | - | - | 440,523 |
| Library | - | - | - | - | - | - | - | - | 1,846,374 |
| Event Center | - | - | - | - | - | - | - | - | 5,315,817 |
| Public Art | - | - | 90,280 | - | - | - | - | - | 90,280 |
| TOTAL CULTURE & RECREATION | - | - | 90,280 | - | - | - | - | - | 12,936,149 |
| CONSERVATION & DEVELOPMENT | | | | | | | | | |
| Promotion/Development | 905,522 | 284,950 | - | - | - | - | - | - | 1,190,472 |
| TOTAL CONSERVATION & DEVELOPMENT | 905,522 | 284,950 | - | - | - | - | - | - | 1,190,472 |
| DEBT SERVICE | | | | | | | | | |
| Debt Service Payments | - | - | - | - | - | - | - | - | 2,447,442 |
| TOTAL DEBT SERVICE | - | - | - | - | - | - | - | - | 2,447,442 |
| OPERATING TRANSFER OUT | | | | | | | | | |
| To General Fund | 86,953 | - | - | - | - | - | 12,883 | 3,093 | 676,168 |
| To CIP Fund | - | - | - | 375,738 | 639,058 | 62,257 | - | - | 1,127,054 |
| To E-911 Fund | - | - | - | - | - | - | - | - | 430,807 |
| To Storm Drainage Fund | - | - | - | - | - | - | - | 7,732 | 7,732 |
| To Dacotah Bank Center Fund | 259,147 | - | - | - | - | - | - | - | 688,768 |
| To Public Art Fund | - | - | - | - | - | - | - | - | 90,280 |
| To Special Assessment Fund | - | - | - | - | - | - | - | 20,103 | 110,379 |
| To Airport Fund | - | - | - | - | - | - | - | - | 127,140 |
| To Edgebrook Golf Fund | - | - | - | - | - | - | - | - | 930,000 |
| TOTAL OPERATING TRANSFERS | 346,100 | - | - | 375,738 | 639,058 | 62,257 | 12,883 | 30,927 | 4,188,328 |
| TOTAL APPROPRIATIONS & TRANSFERS | 1,251,622 | 284,950 | 90,280 | 375,738 | 639,058 | 62,257 | 12,883 | 30,927 | 44,851,434 |

ORDINANCE 23-037

SECTION II

| | Special Revenue | | | | | |
|---------------|-----------------|------------|-------------------|--------------------------|--------------------|------------------------|
| | General Fund | CIP Fund | Enhanced 911 Fund | Dacotah Bank Center Fund | Library Fines Fund | Library Donations Fund |
| 12,585,231 | 8,368,803 | 255,000 | - | 32,000 | 45,000 | 60,500 |
| 13,646,785 | 9,543,456 | - | - | - | - | - |
| 101,850 | - | - | - | - | - | - |
| 742,979 | - | 605,404 | - | - | - | - |
| 834,500 | - | - | 4,639,049 | - | - | 100,000 |
| - | - | - | - | 35,000 | - | - |
| 533,038 | 302,495 | 2,000 | - | - | 35,500 | 4,621 |
| 1,637,306 | - | - | - | - | - | - |
| 17,496,457 | 9,845,951 | 607,404 | 4,639,049 | 35,000 | 35,500 | 104,621 |
| - | - | 430,807 | - | - | - | - |
| 448,240 | - | - | 417,621 | - | - | 90,276 |
| - | - | - | - | - | - | - |
| 86,953 | - | - | 259,147 | - | - | - |
| 300,687 | 1,014,795 | - | - | - | - | 20,103 |
| 387,537 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 310,368 | - | - | - | - | - | - |
| 50,815 | - | - | - | - | - | - |
| 2,105,000 | - | - | - | - | - | - |
| 3,689,599 | 1,014,795 | 430,807 | 676,768 | - | - | 110,379 |
| 21,186,056 | 10,860,746 | 1,038,211 | 5,315,817 | 35,000 | 35,500 | 215,000 |
| \$ 12,585,231 | \$ 5,926,745 | \$ 180,113 | \$ - | \$ 37,000 | \$ 47,500 | \$ 60,500 |

ORDINANCE 23-037
2024 APPROPRIATION ORDINANCE (continued)

| Special Revenue | | | | | | | | | Total Governmental Funds |
|---------------------|----------------|--------------|-----------------|---------|------------|--------|--------|--------|--------------------------|
| Storm Drainage Fund | 3rd B Tax Fund | Bid Fee Fund | Public Art Fund | TIF 6 | TIF 7 | TIF 8 | TIF 9 | TIF 10 | |
| 875,000 | 829,000 | 121,680 | 180,000 | - | - | - | - | - | 23,352,214 |
| 1,352,783 | 1,177,259 | 500,000 | - | 375,738 | 1,453,462 | 62,257 | 12,883 | 30,927 | - |
| - | - | - | - | - | - | - | - | - | 28,155,551 |
| - | - | - | - | - | - | - | - | - | 101,850 |
| - | - | - | - | - | - | - | - | - | 1,348,383 |
| - | - | - | - | - | - | - | - | - | 5,573,549 |
| 28,569 | 10,663 | 4,518 | - | - | - | - | - | - | 35,000 |
| - | - | - | - | - | - | - | - | - | 921,404 |
| - | - | - | - | - | - | - | - | - | 1,637,306 |
| 1,381,352 | 1,187,922 | 504,518 | - | 375,738 | 1,453,462 | 62,257 | 12,883 | 30,927 | 37,773,042 |
| - | - | - | - | - | - | - | - | - | 430,807 |
| - | - | - | 90,280 | - | - | - | - | - | 1,046,417 |
| - | - | - | - | - | - | - | - | - | - |
| 7,732 | - | - | - | - | - | - | - | - | 346,100 |
| - | - | - | - | - | - | - | - | - | 1,343,316 |
| - | - | - | - | - | - | - | - | - | 387,537 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | 310,368 |
| - | 50,000 | - | - | - | - | - | - | - | 50,815 |
| - | - | - | - | - | - | - | - | - | 2,155,000 |
| 7,732 | 50,000 | - | 90,280 | - | - | - | - | - | 6,070,359 |
| 1,389,084 | 1,237,922 | 504,518 | 90,280 | 375,738 | 1,453,462 | 62,257 | 12,883 | 30,927 | 43,843,401 |
| \$ 1,356,140 | \$ 815,300 | \$ 341,248 | \$ 180,000 | \$ - | \$ 814,404 | \$ - | \$ - | \$ - | \$ 22,344,181 |

FUNDS AVAILABLE:

Estimated Fund Balance on Dec. 31, 2023

ANTICIPATED REVENUES

Taxes
Licenses and Permits
Intergovernmental Revenues
Charges for Goods and Services
Fines & Forfeitures
Miscellaneous Revenues
Departmental Revenues
Subtotal - Anticipated Revenues

OPERATING TRANSFERS IN:

From General Fund
From CIP Fund
From Special Assessment Fund
From 3rd B Tax Fund
From TIFs
From Liquor Fund
From Airport Fund
From Edgebrook Golf Course
From Collections Fund
From Landfill Fund
From R&T Center Fund
From Municipal Utilities Funds
Subtotal - Operating Transfers In

TOTAL SOURCES OF FUNDS

Total Means of Finance 2024

Estimated Fund Balance Dec 31, 2024

ORDINANCE 23-037

The following Budget and Means of Finance for the Enterprise Funds of the City of Brookings are hereby approved and shall be in full force and effect from and after its passage and publication.

SECTION III

| | Liquor | Airport | Golf Course | Solid Waste Collection | Solid Waste Disposal | Research & Technology Center | Total |
|--|------------|-----------|-------------|------------------------|----------------------|------------------------------|------------|
| FUNDS AVAILABLE: | | | | | | | |
| Estimated Net Position on 12/31/23 | 810,445 | - | 237,871 | 428,674 | 5,497,845 | 94,442 | 7,069,277 |
| | | | | | | | - |
| ANTICIPATED REVENUES: | | | | | | | |
| Contributed Capital | 100,000 | - | - | 414,685 | 2,769,191 | - | 3,283,877 |
| Intergovernmental Revenues | - | 1,828,860 | - | - | - | - | 1,828,860 |
| Operating Revenues | 13,899,600 | 62,765 | 633,750 | 1,276,800 | 2,700,368 | 116,944 | 18,690,227 |
| Miscellaneous Revenues | 13,654 | 210 | 18,000 | 18,667 | 105,645 | 32,000 | 188,176 |
| Subtotal - Anticipated Means of Finance 2024 | 14,013,254 | 1,891,835 | 651,750 | 1,710,152 | 5,575,204 | 148,944 | 23,991,140 |
| Operating Transfers In: | | | | | | | |
| From Liquor Fund | - | - | 100,000 | - | - | - | 100,000 |
| From Landfill | - | 243,123 | - | - | - | - | 243,123 |
| From CIP Fund | - | 127,140 | 930,000 | - | - | - | 1,057,140 |
| Total - Operating Transfers In | - | 370,263 | 1,030,000 | - | - | - | 1,400,263 |
| | | | | | | | |
| TOTAL MEANS OF FINANCE FOR 2024 | 14,823,699 | 2,262,098 | 1,919,621 | 2,138,826 | 11,073,049 | 243,386 | 32,460,680 |
| Operating Expenses: | | | | | | | |
| Operating Charges | 13,525,717 | 2,262,098 | 1,632,772 | 1,710,152 | 5,021,714 | 98,129 | 24,250,582 |
| Total Operating Expenses | 13,525,717 | 2,262,098 | 1,632,772 | 1,710,152 | 5,021,714 | 98,129 | 24,250,582 |
| | | | | | | | |
| Net Position Before Operating Transfers | 1,297,982 | - | 286,849 | 428,674 | 6,051,336 | 145,257 | 8,210,097 |
| Operating Transfers Out: | | | | | | | |
| To General Fund | 387,537 | - | - | - | 310,368 | 50,815 | 748,719 |
| To 3rd B Tax Fund | - | - | - | - | - | - | - |
| To Airport Fund | - | - | - | - | 243,123 | - | 243,123 |
| To Public Art Fund | - | - | - | - | - | - | - |
| To Edgebrook Golf Course | 100,000 | - | - | - | - | - | 100,000 |
| Total - Operating Transfers Out | 487,537 | - | - | - | 553,491 | 50,815 | 1,091,842 |
| Total Expenses & Transfers Out | 14,013,254 | 2,262,098 | 1,632,772 | 1,710,152 | 5,575,204 | 148,944 | 25,342,424 |
| Estimated 2024 Ending Net Position | 810,445 | - | 286,849 | 428,674 | 5,497,845 | 94,442 | 7,118,255 |

SECTION IV

Of the money received from the operations of the Municipal Utility Department of \$2,105,000, the City will transfer \$185,250 to the Brookings School District and \$50,000 will be used for Economic Development. The remaining \$1,869,750 is hereby appropriated and shall be transferred to the General Fund.

SECTION V

The City Manager certified the following amount of property tax levy made in this Ordinance to the County Finance Officer of Brookings County, South Dakota, in the manner provided by law in Ordinance 23-027.

General Fund \$ 3,993,728

SECTION VI

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

PLACED UPON ITS FIRST READING: October 24, 2023
 PLACED UPON ITS SECOND READING: _____
 APPROVED AND ADOPTED: _____
 PUBLISHED: _____

Bonnie Foster
City Clerk

Oepke G. Niemeyer
Mayor