

ORDINANCE 25-034								
SECTION I (1/3)								
	Special Revenue Funds							
	General Fund	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	134,411							
Total Legislative	134,411	-	-	-	-	-	-	-
Executive								
City Clerk	429,481							
City Manager	1,048,624							
City Attorney	210,000							
Total Executive	1,688,105	-	-	-	-	-	-	-
Financial Administration								
Human Resources	629,191							
Finance Office	691,463							
Total Financial Administration	1,320,654	-	-	-	-	-	-	-
Other								
Non-Departmental	103,000							
Information Technology	498,072							
General Government Building	211,392	335,000						
City/County Administration Building	541,450							
Contributions to Others	539,374							
Total Other	1,893,288	335,000	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	5,036,458	335,000	-	-	-	-	-	-
PUBLIC SAFETY								
Police	5,323,182	570,000						
Fire Fighting & Prevention	1,055,086	1,062,950						
Hydrant Rental	117,580							
E-911 Dispatch		189,000	1,363,346					
TOTAL PUBLIC SAFETY	6,495,848	1,821,950	1,363,346	-	-	-	-	-
PUBLIC WORKS								
Community Development	1,093,938							
Public Works	638,222	4,370,599						
Street Division	3,036,136	1,358,638						
Special Assessment						165,000		
Storm Drainage							1,662,234	
TOTAL PUBLIC WORKS	4,768,296	5,729,237	-	-	-	165,000	1,662,234	-
HEALTH & WELFARE								
Community Service Unit	358,191							
TOTAL HEALTH & WELFARE	358,191	-	-	-	-	-	-	-
CULTURE & RECREATION								
Activity Center	218,835	15,000						
Hillcrest Aquatic Center	366,312							
Recreation	587,858							
Parks	1,874,390	1,484,602						
Larson Ice Arena	649,464	318,190						
Forestry Department	640,454							
Library	1,535,389	75,000			30,000	33,000		
Event Center			4,863,849					
Public Art								
TOTAL CULTURE & RECREATION	5,872,702	1,892,792	-	4,863,849	30,000	33,000	-	-
CONSERVATION & DEVELOPMENT								
Promotion/Development		142,500						978,120
TOTAL CONSERVATION & DEVELOPMENT	-	142,500	-	-	-	-	-	978,120
DEBT SERVICE								
Debt Service Payments		2,549,779						
TOTAL DEBT SERVICE	-	2,549,779	-	-	-	-	-	-
OPERATING TRANSFER OUT								
To General Fund		81,120						146,933
To CIP Fund								
To E-911 Fund	366,588							
To Storm Drainage Fund								
To Dacotah Bank Center Fund		470,720						367,744
To Public Art Fund		96,230						
To Special Assessment Fund								
To 3B Tax Fund	50,000							
To TIF 11 Fund								
To Airport Fund		60,000						
To Edgebrook Golf Fund		227,750						
TOTAL OPERATING TRANSFERS	416,588	935,820	-	-	-	-	-	514,677
TOTAL APPROPRIATIONS & TRANSFERS	22,948,083	13,407,078	1,363,346	4,863,849	30,000	33,000	1,662,234	1,492,797

ORDINANCE 25-034								
SECTION I, CONTD. (2/3)								
Special Revenue		Debt Service Funds						
Bid Fee Fund	Public Art Fund	TIF 6	TIF 7	TIF 8	TIF 9	TIF 10	TIF 11	TIF 13
GENERAL GOVERNMENT								
Legislative								
Mayor & City Council								
Total Legislative	-	-	-	-	-	-	-	-
Executive								
City Clerk								
City Manager								
City Attorney								
Total Executive	-	-	-	-	-	-	-	-
Financial Administration								
Human Resources								
Finance Office								
Total Financial Administration	-	-	-	-	-	-	-	-
Other								
Non-Departmental								
Information Technology								
General Government Building								
City/County Administration Building								
Contributions to Others								
Total Other	-	-	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	-	-	-	-	-	-	-	-
PUBLIC SAFETY								
Police								
Fire Fighting & Prevention								
Hydrant Rental								
E-911 Dispatch								
TOTAL PUBLIC SAFETY	-	-	-	-	-	-	-	-
PUBLIC WORKS								
Community Development								
Public Works								
Street Division								
Special Assessment								
Storm Drainage								
TOTAL PUBLIC WORKS	-	-	-	-	-	-	-	-
HEALTH & WELFARE								
Community Service Unit								
TOTAL HEALTH & WELFARE	-	-	-	-	-	-	-	-
CULTURE & RECREATION								
Activity Center								
Hillcrest Aquatic Center								
Recreation								
Parks								
Larson Ice Arena								
Forestry Department								
Library								
Event Center								
Public Art	96,230							
TOTAL CULTURE & RECREATION	-	96,230	-	-	-	-	-	-
CONSERVATION & DEVELOPMENT								
Promotion/Development	266,783							
TOTAL CONSERVATION & DEVELOPMENT	266,783	-	-	-	-	-	-	-
DEBT SERVICE								
Debt Service Payments		283,838		88,808			200,000	19,808
TOTAL DEBT SERVICE	-	283,838	-	88,808	-	-	200,000	19,808
OPERATING TRANSFER OUT								
To General Fund								
To CIP Fund		125,130	374,198	88,808	80,135	9,411		
To E-911 Fund								
To Storm Drainage Fund						3,764	1,050,000	
To Dacotah Bank Center Fund								
To Public Art Fund								
To Special Assessment Fund						24,470		
To 3B Tax Fund								
To TIF 11 Fund			1,250,000					
To Airport Fund								
To Edgebrook Golf Fund								
TOTAL OPERATING TRANSFERS	-	125,130	1,624,198	88,808	80,135	37,645	1,050,000	-
TOTAL APPROPRIATIONS & TRANSFERS	266,783	96,230	408,968	1,624,198	177,616	80,135	37,645	19,808

ORDINANCE 25-034				
SECTION I, CONTD. (3/3)				
Debt Service Funds				Total Governmental Funds
TIF 14	TIF 15	TIF 16		
GENERAL GOVERNMENT				
Legislative				
Mayor & City Council				134,411
Total Legislative			-	134,411
Executive				
City Clerk				429,481
City Manager				1,048,624
City Attorney				210,000
Total Executive			-	1,688,105
Financial Administration				
Human Resources				629,191
Finance Office				691,463
Total Financial Administration			-	1,320,654
Other				
Non-Departmental				103,000
Information Technology				498,072
General Government Building				546,392
City/County Administration Building				541,450
Contributions to Others				539,374
Total Other			-	2,228,288
TOTAL GENERAL GOVERNMENT			-	5,371,458
PUBLIC SAFETY				
Police				5,893,182
Fire Fighting & Prevention				2,118,036
Hydrant Rental				117,580
E-911 Dispatch				1,552,346
TOTAL PUBLIC SAFETY			-	9,681,144
PUBLIC WORKS				
Community Development				1,093,938
Public Works				5,008,821
Street Division				4,394,774
Special Assessment				165,000
Storm Drainage				1,662,234
TOTAL PUBLIC WORKS			-	12,324,767
HEALTH & WELFARE				
Community Service Unit				358,191
TOTAL HEALTH & WELFARE			-	358,191
CULTURE & RECREATION				
Activity Center				233,835
Hillcrest Aquatic Center				366,312
Recreation				587,858
Parks				3,358,992
Larson Ice Arena				967,654
Forestry Department				640,454
Library				1,673,389
Event Center				4,863,849
Public Art				96,230
TOTAL CULTURE & RECREATION			-	12,788,573
CONSERVATION & DEVELOPMENT				
Promotion/Development				1,387,403
TOTAL CONSERVATION & DEVELOPMENT			-	1,387,403
DEBT SERVICE				
Debt Service Payments	121,623	259,241	114,943	3,638,040
TOTAL DEBT SERVICE	121,623	259,241	114,943	3,638,040
OPERATING TRANSFER OUT				
To General Fund				317,599
To CIP Fund				588,136
To E-911 Fund				366,588
To Storm Drainage Fund				1,053,764
To Dacotah Bank Center Fund				838,464
To Public Art Fund				96,230
To Special Assessment Fund				24,470
To 3B Tax Fund				50,000
To TIF 11 Fund				1,250,000
To Airport Fund				60,000
To Edgebrook Golf Fund				227,750
TOTAL OPERATING TRANSFERS	-	-	-	4,873,001
TOTAL APPROPRIATIONS & TRANSFERS	121,623	259,241	114,943	50,422,577

FUNDS AVAILABLE:

Estimated Fund Balance on Dec. 31, 2025

ANTICIPATED REVENUES

Contributed Capital
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 3rd B Tax Fund
From TIFs
From Liquor 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 2026

Estimated Fund Balance Dec 31, 2026

ORDINANCE 25-034					
SECTION II (1/4)					
General Fund	Special Revenue Funds				
	CIP Fund	Enhanced 911 Fund	Dacotah Bank Center Fund	Library Fines Fund	Library Donations Fund
24,137,780	2,511,382	359,608	-	51,622	61,395
	2,405,986				
15,001,711	10,551,092				
104,450					
852,221	150,000	994,758			
874,500			4,025,385		
55,000				35,000	
613,638	300,000	2,000			35,500
1,725,159					
19,226,679	13,407,078	996,758	4,025,385	35,000	35,500
		366,588			
81,120			470,720		
146,933			367,744		
89,546					
387,000					
266,006					
45,799					
2,705,000					
3,721,404	-	366,588	838,464	-	-
22,948,083	13,407,078	1,363,346	4,863,849	35,000	35,500
\$ 24,137,780	\$ 2,511,382	\$ 359,608	\$ -	\$ 56,622	\$ 63,895

FUNDS AVAILABLE:

Estimated Fund Balance on Dec. 31, 2025

ANTICIPATED REVENUES

Contributed Capital
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 3rd B Tax Fund
From TIFs
From Liquor 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 2026

Estimated Fund Balance Dec 31, 2026

ORDINANCE 25-034				
Section II, Contd. (2/4)				
Special Revenue Funds, Contd.				
Special Assessment Fund	Storm Drainage Fund	3rd B Tax Fund	Bid Fee Fund	Public Art Fund
1,089,213	2,017,679	627,559	355,343	352,534
77,690	1,372,466	37,788 1,387,000	500,000	
58,219				
4,621	58,615	18,009	5,000	
140,530	1,431,081	1,442,797	505,000	-
24,470	1,053,764	50,000		96,230
24,470	1,053,764	50,000	-	96,230
165,000	2,484,845	1,492,797	505,000	96,230
\$ 1,089,213	\$ 2,840,290	\$ 627,559	\$ 593,560	\$ 352,534

FUNDS AVAILABLE:

Estimated Fund Balance on Dec. 31, 2025

ANTICIPATED REVENUES

Contributed Capital
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 3rd B Tax Fund
From TIFs
From Liquor 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 2026

Estimated Fund Balance Dec 31, 2026

ORDINANCE 25-034					
SECTION II, CONTD. (3/4)					
Debt Service Funds					
TIF 6	TIF 7	TIF 8	TIF 9	TIF 10	TIF 11
-	-	-	-	-	-
408,968	1,624,198	177,616	80,135	37,645	1,250,000
408,968	1,624,198	177,616	80,135	37,645	1,250,000
-	-	-	-	-	-
408,968	1,624,198	177,616	80,135	37,645	1,250,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUNDS AVAILABLE:

Estimated Fund Balance on Dec. 31, 2025

ANTICIPATED REVENUES

Contributed Capital
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 3rd B Tax Fund
From TIFs
From Liquor 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 2026

Estimated Fund Balance Dec 31, 2026

ORDINANCE 25-034				
Section II, CONTD. (4/4)				
Debt Service Funds, Contd.				Total Governmental Funds
TIF 13	TIF 14	TIF 15	TIF 16	
-	-	-	-	31,564,115
				-
				-
19,808	121,623	259,241	114,943	2,521,464
				32,906,446
				104,450
				1,996,979
				4,958,104
				90,000
				1,037,383
				1,725,159
19,808	121,623	259,241	114,943	45,339,985
				416,588
				648,070
				514,677
				1,167,780
				387,000
				266,006
				45,799
				2,705,000
-	-	-	-	6,150,920
				-
19,808	121,623	259,241	114,943	51,490,905
\$ -	\$ -	\$ -	\$ -	\$ 32,632,443

ORDINANCE 25-034

SECTION III 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.

	Liquor Fund	Airport	Edgebrook Golf Course	Solid Waste Collections	Solid Waste Disposal	Research & Technology Center	Total Enterprise Funds
FUNDS AVAILABLE:							
Estimated Net Position on 12/31/25	1,294,503	20,716,020	1,949,284	652,042	8,255,068	2,792,398	35,659,315
ANTICIPATED REVENUES:							
Contributed Capital	100,000	15,164		684,373	937,727		1,737,264
Intergovernmental Revenues							-
Operating Revenues	13,715,176	66,765	1,010,750	1,418,400	3,373,418	104,958	19,689,467
Miscellaneous Revenues	16,000	210	15,000	56,667	105,645	26,250	219,772
Subtotal - Anticipated Means of Finance 2026	13,831,176	82,139	1,025,750	2,159,440	4,416,790	131,208	21,646,503
Operating Transfers In:							
From Liquor Fund			100,000				100,000
From Landfill		230,128					230,128
From CIP Fund		60,000	227,750				287,750
Total - Operating Transfers In	-	290,128	327,750	-	-	-	617,878
TOTAL MEANS OF FINANCE FOR 2026	13,831,176	372,267	1,353,500	2,159,440	4,416,790	131,208	22,264,381
Operating Expenses:							
Operating Charges	13,344,176	372,267	1,194,307	2,159,440	3,920,656	85,409	21,076,255
Total Operating Expenses	13,344,176	372,267	1,194,307	2,159,440	3,920,656	85,409	21,076,255
Net Position Before Operating Transfers							
Operating Transfers Out:							
To General Fund	387,000				266,006	45,799	698,805
To CIP Fund							-
To 3rd B Tax Fund							-
To Airport Fund					230,128		230,128
To Public Art Fund							-
To Edgebrook Golf Course	100,000						100,000
Total - Operating Transfers Out							-
Total Transfers Out	487,000	-	-	-	496,134	45,799	1,028,933
Total Expenses & Transfers Out	13,831,176	372,267	1,194,307	2,159,440	4,416,790	131,208	22,105,188
Estimated 2026 Ending Net Position	1,294,503	20,716,020	2,108,477	652,042	8,255,068	2,792,398	35,818,508

ORDINANCE 25-034 2026 APPROPRIATION ORDINANCE
(continued)

SECTION IV

Of the money received from the operations of the Municipal Utility Department of \$2,705,000, the City will transfer \$195,000 to the Brookings School District and \$50,000 will be used for Economic Development. The remaining \$2,460,000 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 25-030.

General Fund	\$	4,408,219
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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 28, 2025
PLACED UPON ITS SECOND READING:	November 18, 2025
APPROVED AND ADOPTED:	November 18, 2025
PUBLISHED:	November 21, 2025

Bonnie Foster
City Clerk

Oepke G. Niemeyer
Mayor