BRING YOUR DREAMS.

brookings
SOUTH DAKOTA

City of Brookings
2016 / 2017 Budget

Brookings City & County Government Center
520 3rd Street, Suite 230 / PO Box 270
Brookings, SD 57006
www.cityofbrookings.org

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Mayor, Tim Reed
Council Member Patty Bacon
Council Member Keith Corbett
Council Member Dan Hansen
Council Member Scott Meyer
Council Member Ope Niemeyer
Council Member Jael Thorpe

City of Brookings Leadership Team

Jeffrey W. Weldon, City Manager
Janet Coplan, Liquor Store Manager
Todd Langland, Solid Waste Director
Donna Langland, Human Resources
Jeff Miller, Police Chief
Matt Bartley, Street Dept. Supt.
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Anyone interested in obtaining a copy of the budget book, please contact:
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The 2016-2017 Budget Book is also available in its entirety on the City of Brookings website – www.cityofbrookings.org. If you require the information in alternative formats, please contact the Brookings City Clerk/ADA Coordinator at (605) 692-6281 or email sthornes@cityofbrookings.org.

BRING YOUR DREAMS.

brookings
SOUTH DAKOTA

Jeffrey W. Weldon
City Manager

September 8, 2015

Mayor, City Council Members, and Citizens of Brookings
City of Brookings
520 Third Street
Brookings, SD 57006

RE: 2016 Budget Message

Dear Mayor Reed and Members of the City Council:

Attached herewith are the proposed operating and capital budgets for 2016. This recommended budget provides for the revenues and expenditures of all city operations except Brookings Health System and Brookings Municipal Utilities. City budgets are constructed and implemented in accordance with standard governmental auditing and accounting practices. In addition, they are designed to encourage and promote transparency in public finance. As such, they are divided into various funds so the city financial operations are comprised of several budgets as opposed to one, comprehensive budget. Our cash is "pooled" meaning that while the accounting is separate, the cash is, with few exceptions, in one account. The major exception to this is for invested funds. This "pooling" assists us with cash flow and fund management.

Budgets have long been considered the most significant public policy document a governing body can have. A budget embodies the old adage "Put your money where your mouth is!" Budgets need to provide the financial resources for the policies and service levels the governing body values. It needs to support interests, goals, aspirations, mission, and vision of a community. As such, it needs to be properly aligned with long-range strategic plans. In addition, budgets should provide for the financing and planning of bold, new initiatives designed to move the needle, however incremental that may be, toward continuous improvement. It should also continue to finance the basic services our consumers use daily and believe fundamental to a functional and safe community. Financial restraint and prudent investments of resources are core values in budget development. A delicate and sometimes competing balancing task between these various axioms, an effective budget needs to do both. I believe this budget does that. With that, let's look at some specifics.

Budget Process

Staff began the budget process in late April with updating the capital improvement plan followed by preparing the departmental operating budgets. It will culminate with final approval by the City Council

in September. Our budgets utilize the line-item budgetary format. Personnel expenses are the summation of employee wages, salaries, benefits, and other employee-related costs. Increases in personnel costs are the result of employee wage/salary advancement through our personnel plan for eligible employees as well as employee investments in accordance with union collective bargaining contracts. I instructed department heads to flat-line operating expenses for the third year in a row to last year's levels unless they could demonstrate specific line-item expenditures which needed to deviate from the past amount. In addition, I encouraged them to strive for accuracy in estimating where past amounts provided less-than-accurate budget estimates and such flat-lining would only perpetuate budgetary inaccuracy. Capital expenses do not rely on past history, nor should they, and are reflective of annual capital projects and changing needs and priorities. As such, comparing previous capital expenditures to current year is a futile exercise due to the nature of this expense.

As always, budgetary restraint, innovation, lean practices, prudent and realistic estimating, maintaining desired service levels, efficiency, and effectiveness are all values and approaches that are interwoven in the fabric of each budget.

Fund Structure

The primary fund that comprises the majority of city operations is the **General Fund.** The General Fund finances most of the daily operations and functions of city government and thus, includes most city departments. Revenue supporting the General Fund is chiefly the first penny sales tax, property taxes, fees and service charges, permits and licenses. It often includes intergovernmental transfers. The General Fund operations are confined to one budget year, meaning the current year revenue is designed to finance the current year expenses.

Fortunately, the growth of Brookings is providing additional revenue to finance the costs of such growth. The property tax rate freeze limits this revenue stream to inflation and an expansion of the tax base. Our assessed valuation is now $1,123,648,038; an increase of $52,891,255 (2.18%) in one year. This increase is due to a combination of new property ($23,329,633) and re-appraisal ($29,561,622). This growth "expands the pie" with new taxable development without increasing the tax liability on each parcel.

Likewise, sales tax is growing moderately and the new budget projects an increase in sales tax revenue of three percent (3%) even though our actual increase is closer to five percent (5%). Still, the cost of government will only increase with an expansion of services and inflation so expanding the revenue opportunities is significant.

For the General Fund, our personnel costs are 2.71 percent for 2016 over 2015 for base salaries, benefits, and eligible employees moving through the pay plan. It does not include the cost-of-living adjustment (COLA) that is still subject to negotiations. While most General Fund expenditures were flat-lined for 2016, the numbers show an actual 8.06 percent increase which is chiefly driven by only a few items. First, is the contingency which is artificially high due to the COLA allocation which will be re-distributed to personnel after union contract negotiations are completed. Other increases are attributed to an increase in strategic planning costs for a mid-year event; increases in elections caused by the State of South Dakota; and increases in the Street Department caused by increased costs of streetlights to BMU and curb/gutter maintenance costs to keep from getting behind.

The cash balance (unencumbered reserves) in the General Fund estimated for year-end 2015, excluding allocations restricted by City Council, is $4,738,993. This estimate is what we will begin the year with, unless there are unforeseen expenditures that occur during the balance of this year.

Generally, excess cash in the General Fund is not carried over to the following year's General Fund Budget unless a specific expenditure is not expended in that year and needs to be carried over into the next year for its completion. I authorize such an exception only for specific expenditures which can occur at year-end for a carry-over. Historically, we have always under-spent the General Fund thanks to conservative budget estimating and prudent spending. Under-spent funds are used to build the General Fund Reserve and are no longer a part of the operations. Other funds, however, do carry-over under-spent cash into the next budget year such as our capital funds and special revenue funds. This General Fund Reserve is quite healthy. The General Fund is also used for cash flow and can vary considerably from month to month. According to the 2014 Annual Financial Report, Brookings has 55 percent unrestricted fund balance as a percentage of annual expenditures in the General Fund. This compares to only 31 percent for our peer-cities. However, this amount was before a major bond payment which takes us down to an amount more consistent with our peer-cities.

Public Enterprise Funds are various funds and departments designed to operate similar to private business models and financed by their own revenue. Many such funds provide revenue transfers to the General Fund to help off-set operating costs. Such operations include the Liquor Store, Solid Waste Collection, Solid Waste Landfill, EdgeBrook Golf Course, Airport, and the Research and Technology Center. Of course, the Airport is not self-sustaining and never intended to be, but because of federal accounting and the significant Federal Grant Revenue for the Airport, it is designed as a Public Enterprise Fund. Many general aviation airports are constituted as Special Revenue Funds as opposed to Public Enterprise Operations. The self-sustainability of EdgeBrook Golf Course is dependent upon weather and the Research and Technology Center is dependent upon rental income revenue.

Governments typically utilize transfers from Public Enterprise Funds to the General Fund to help diversify its revenue stream and lessen the General Fund dependence on taxes. Transfers also represent a taxpayers' return on investment and is an intrinsic part of the value of a municipality in having a Public Enterprise Operation. Such transfers can be compared to a shareholders dividend payment for an investment. Transfers can also be considered compensation to the General Fund as a 'management fee' for services of personnel, accounting, auditing, legal, administration, and oversight. This budget provides for the following transfers into the General Fund and a contingency to the Golf Fund:

Brookings Municipal Utilities	$2,205,000	
Brookings Liquor Store	$ 255,250	
Brookings Liquor Store	$ 75,000	(To golf fund only if needed.)
Research and Technology Center	$ 105,000	
Solid Waste Landfill	$ 575,000	

Special Revenue Funds are funds with a dedicated revenue stream and a corresponding expenditure that is financially tied to the revenue. Examples of this are the Storm Drainage Fund which generates revenue from a special Storm Drainage Utility Fee to finance storm drainage capital projects and their associated maintenance costs. The Swiftel Event Center, as a partially-privatized city service under a management contract, generates most of its revenue from its own operations like a Public Enterprise

Operation, but requires a proportionately smaller amount of city funding to balance its budget. The 3B Fund is similar since it is a sales tax on a specific base to finance specific expenditures related to the tax base. Likewise, the Special Assessment Fund, the E-911 Emergency Communications Fund, and the Business Improvement District (BID) Fund provides for specialized accounting and fund segregation.

Budget Structure

The departmental budgets on the pages that follow are constructed in the following manner: they are divided into four summation categories: (1) departmental revenue generated, (2) personnel expenses, (3) operating expenses, and (4) capital expenses. A fifth line will list Cost of Goods Sold for applicable budgets. Also included is prior year history so you can see the changes in these categories over the past few years. The final budget document will have line-item detail of each of these summation categories.

The various revenue budgets itemize sources of revenue that are expended on various funds. The Non-Departmental Revenue Budget itemizes revenue sources and amounts that primarily finance the General Fund across most city departments. As stated, major sources of revenue include the first penny sales tax, property taxes, intergovernmental transfers, and some licenses and permits. In general, revenue generated that is not specific to a department is listed in this budget. Conversely, the second penny sales tax is, in accordance with City Council Policy, divided into two funds to finance primarily capital projects. Seventy-five percent of the second penny revenue comprises the Public Improvement Fund and finances capitalized projects across several budgets. The remaining 25 percent of second penny revenue finances capital projects related to public safety and street maintenance. In addition to cash projects, it is important to remember that these two funds often finance debt service for any debt-related to financing long-term capital projects.

The General Fund is balanced at $23,309,420 in revenues and $23,308,913 in expenditures. Most revenue is derived from property tax ($3,009,430), first penny sales tax ($6,180,000), and inter-departmental transfers ($4,889,179). Revenue is accounted for as being non-departmental or derived from each department. The budget detail illustrated both locations for revenue. It also contains a General Fund Contingency in the event of emergencies.

Personnel Investment

The various budgets provide for a total full-time workforce of 134 employees. This is an increase of two positions over 2015. The increases are one police officer to replace the additional existing officer who will be moving to fill the second School Resource Officer position for the Brookings School District. This position will be financed 75 percent by the Brookings School District. As a result, it will be an addition of a full-time employee in the Police Department, but will have a budget impact to the City of only 25 percent of personnel costs. This is reflected in the Police Department Budget.

The second position is an additional full-time position in the City Manager's Office. The specifics of this position have not yet been crafted, but it is in anticipation of increased workload resulting from new strategic initiatives to help support our long-range vision. Many such initiatives are not yet clearly defined at this time. I will need to make sure the duties of such a position adequately reflect the scope and nature of these additional responsibilities. It is for this reason the position has not yet been fully detailed. Still, I want to insure a budgetary place-holder for such a position when such anticipated responsibilities come into better focus. Mine is the only department that does not have allocated

support staff; and with anticipated changes at the policy-making level of this organization, I am anticipating a change requiring more resources. Various staff models under consideration are: an Executive Secretary, Administrative Assistant, or Assistant to the City Manager. Time will tell which of these various staff models will best suit future needs.

Our two collective bargaining contracts expire in 2015, meaning we need to negotiate new employment agreements with certain employees. For purposes of negotiation, funds for salaries under a union contract are not yet itemized in the various departmental budgets. Rather, they are placed in a contingency budget as a temporary place-holder and will be re-allocated to the various budgets following settlement of the contracts. We have adopted a systematic pay plan which is competitive, progressive, and incentive-based. It enables us to attract and retain a qualified workforce, but is constantly adjusted to be reflective of a changing market.

Looking to the future, our long-range staffing plan does show some growth in the operational level of our workforce. Such staff increases are primarily in the maintenance and law enforcement areas simply in response to the needs of a growing community with more demands. As streets and homes are added, more staff and equipment will need to be added to remove snow, repair and sealcoat streets, pick up solid waste, and comply with code enforcement. More population will require more patrol officers on daily shifts patrolling more neighborhoods. More parks will require more mowing, more playgrounds to build and repair, and more trees to maintain our urban forests.

As always, we make extensive use of a cadre of part-time and seasonal employees in many departments. Their workforce is essential in assisting us in fulfilling many of our service levels in an efficient and economical way. The City is a major employer of high school and college students as well as providing many second-income household jobs in addition to our primary jobs.

Capital Investment

An update of the annual, five-year Capital Improvement Plan (CIP) is an integral part of the budget process. While the first year of the plan is perhaps the most significant in terms of specificity and its compatibility with the pending operating budget, proper planning must be done to the subsequent four years for long-range financial sustainability. Capital items are described generally as items over $5,000 in individual cost and having a life expectancy of five years. Long-range planning is helpful to better plan for the eventual purchase of such items.

Capital spending is provided for in the General Fund, Public Improvement Fund (75 percent Second Penny Fund), and the 25 percent Second Penny Fund. Capital spending can also be found in the respective public enterprise budgets. For example, capital items for the two Solid Waste Budgets are financed by revenue from Solid Waste Operations. Which fund finances various capital expenditures is dependent upon Council Policy. You will note the budget describes transfers of second penny funds into various departments. The purpose of that is for transparency to illustrate that capital funding is assigned to various departmental expenditures and thus, shows the true cost of operating the department.

Capital investments include maintenance, repair, and upgrade of existing investments to buildings, equipment, facilities, and grounds. It also provides for new or replacement of existing assets. Vehicles and equipment are replaced in accordance with a prescribed Asset Management Plan but often modified to adjust to budget constraints. We retain vehicles and equipment until such time as their use becomes unsafe or it is no longer cost-efficient to keep repairing them. We frequently transfer vehicles to less-intense use in other departments to further extend the life of such items. Preventative maintenance is a major component of our fleet and equipment program.

For the 75 percent Capital Fund, 2016 expenses will exceed 2016 revenue by $198,108. However, we estimate an ending cash balance in the fund of a favorable $161,543 when factoring in year-end 2015. Past commitments and debt service will consume $2,936,554 of this amount, while cash will be used to pay $2,280,844 in infrastructure projects.

For the 25 percent Capital Fund, revenues will exceed expenditures by $265,971, leaving this amount to add to our cash balance of approximately $1.4 million. It includes a pro rata subsidy payment of private business incentives of $25,000. This fund should be preserved to at least partially set-aside some cash for upcoming major public safety improvements, such as the replacement of a fire truck and/or the new south fire station; both of which are slated within the next five years. This amount will provide cash for one, but not both, of these major Fire Department expenditures.

Part of the success of Brookings can be attributed to our historic and strategic investment in new capital items using Second Penny Revenue. Such items are our pool, ice arena, library, Swiftel Center, and our park system; some of which result from our partnership with the Brookings School District. Other items include the Performing Arts Center, McCrory Gardens, and Wellness Center in partnership with SDSU. This revenue stream has also enabled us to invest significantly in other partnerships with the Brookings Boys and Girls Club and the Research Park at SDSU. The list goes on. We have always been able to balance these items with basic and vital infrastructure that has allowed Brookings to grow in order to support these other amenities.

We face that same balancing challenge with this budget in the years to come. We have significant infrastructure needs as well as important quality-of-life amenity improvements. All such items have seemingly staggering costs with on-going maintenance and operating costs inextricably tied to them. Some of those items include:

- 20th Street East Overpass/Interchange
- 20th Street West re-construction
- Western Avenue upgrade
- Youth Softball Complex
- Bob Sheldon/Dwiggins Medary Baseball
- 15th Avenue/7th Street extensions
- Possible Indoor Recreation Center Complex
- Storm Drainage Master Plan projects
- Trail/Bike Path extensions
- 6th Street Gateway enhancements
- Brookings Marketplace/Wiese Business Park development

In addition, you have pending requests for sizable contributions which, if funded, would require additional debt. These are the SDSU Performing Arts Center addition and Brookings Health System. Finally, we have annual street maintenance items involving overlayments, digouts/repair, sealcoating, and striping. We need to maintain our aggressive schedule so not to get financially behind an avalanche

of costly street repairs. Capital investment is also done as we incrementally implement the Storm Drainage Master Plan. We have three specific storm drainage projects slated for 2016.

The 2016 Capital Budget provides for balanced investment of these capital items. However, the Council will need to prioritize the remaining items for the out-years in addition to identifying costs associated with some of the items for which costs are unknown at this time. As a result, the capital investment cash flow for the out-years is in a state of flux.

Economic Development Investment

Efforts to grow the community through various facets of economic development continue to be a mainstay initiative of the City of Brookings. As we weathered the recession quite well, we are increasing our population further securing us as the fourth largest city in the state with an increase of approximately 1,000 residents just since the official 2010 decennial census. This budget continues our partnership through various agencies who, through their own economic development niche, address economic development issues. These primary agencies are the Brookings Economic Development Corporation (BEDC), the Growth Partnership Board at the SDSU Research Park, and the Brookings Convention and Visitors Bureau (CVB).

The BEDC continues to work on commercial and industrial development. In response to an anticipated slow-down of industrial expansion and a shortage of workers, BEDC has adjusted its emphasis to small business development, workforce enhancement, retail development, and entrepreneurial advancement. The South Dakota Education Campus at Brookings is a major part of the workforce development initiative. The Growth Partnership continues to advance research-related technology transfer to development through the research park. The Visitor and Convention Bureau focuses on visitor enhancement through events and growth of amenities.

This budget provides for level funding for each of these initiatives. The budget also provides for a continuation of two initiatives started in 2015. First, I am recommending continued funding in the amount of $50,000 for the Downtown Retail Acceleration Grant Program continent upon a performance and interest evaluation of the program's progress for this year. This amount of funding utilizes any unspent funds from the 2015 allocation, but does not envision adding funding to build a balance of unspent funds. Likewise, I am recommending continued funding of the downtown music attraction program, "Downtown at Sundown" by the CVB at their requested amount of $30,000; down $20,000 from 2015 due to second-year costs expected to be less. Such funding should also be contingent upon a performance evaluation of this initial year's program.

In addition, I am recommending funding a new subsidy request from the South Dakota Humanities Council for the South Dakota Festival of Books. This annual, state-rotating event is the state and region's premier literary event. It will showcase over 50 authors in over 100 events for its inaugural event in Brookings. With ties to SDSU and the Brookings Community Library, this new and exciting event promises to add a new dimension to the rich and diverse quality of life while bringing out-of-town visitors to Brookings.

Finally, funding for Downtown Brookings, Inc. (DBI) is included in the 2016 budget, but the organization will be required to undergo a substantial reform process and re-organization. Part of this effort

requires DBI to develop a plan for the City Council to establish a Business Improvement District (BID) as an alternative funding mechanism to address the organization's chronic funding problems.

An area of economic development where we are making slow but incremental progress, is in the retail and service area. Our efforts during the annual International Conference of Shopping Centers are producing more and better leads for retail development. Retail developers are becoming more confident as the recession begins to fade and store expansions are planned. The city-owned property that comprised the Wiese Business Park and the Brookings Marketplace are our best efforts to have property in place to accommodate such retail/service development. Full development of such parcels is expected to cost $7 million. Such costs can be creatively structured with development agreements among developers in numerous ways so as they do not become exclusively a cost to the City. Still, we should be prepared to financially assist, through the use of creative incentives, the ability to attract national retail chains to Brookings.

Retail development is essential for two primary reasons. First, it provides shopping options for our residents and visitors and adds another fully-developed dimension to our quality of life and livability of Brookings. Second, and more fundamental to the City, it adds sales tax revenue to state and city budgets to help finance future expenditures that are sure to grow over time. Retail demand attributed to "leakage" is a direct out-migration of sales tax revenue. Such a trend needs to be reversed and even where we do not have such leakage, more retail sales can be grown. Brookings is sure to grow and expand; and with that growth come added costs of services to meet the demands of that growth. As a result, the revenue streams of both sales tax and property tax must grow at a corresponding rate.

The City has developed some tools to assist economic development. In addition to the Downtown Retail Acceleration Grant Program discussed earlier, the City Council has formalized a Sales Tax Refund Incentive Program for qualifying businesses. This applies to both retail and industrial businesses. So far, it has been used to assist Bel Brands USA and the latest 3M plant expansion. As before, the judicious use of tax increment finance has proven to be a valuable tool for economic development as well as land price write-downs.

Debt Management

The City currently has $10,750,000 in outstanding debt obligations from the 2010 refinancing with a debt schedule to December 1, 2022. Our annual debt service payments on this remaining issuance average approximately $1.7 million per year. In addition, we have the 2014 debt issuance which has $10,000,000 in outstanding debt obligations to 2033. This issuance was used to finance an extensive list of capital improvements so cash could be used for the Bel Brands digester incentive program. It was also used to finance the South Main Avenue/26th Street improvement project.

Both these issuances are being repaid with revenue from the Public Improvement Fund; the 75 percent Second Penny Sales Tax Capital Fund. Other incentives to Bel are sales tax refunds found in the three sales tax revenue budgets.

In addition, the Storm Drainage Fund has several debt issuances associated with the State of South Dakota State Revolving Fund (SRF) Program. This program has a very favorable interest rate and a 20-year term. In an effort to implement our Storm Drainage Master Plan, we have financed such

improvements from either cash or these various debt issuances. All such financial liabilities are financed by the Storm Drainage Utility Fund. Completed storm drainage projects financed with such debt are Southland Pond, Pheasant Nest Pond, Nelson Pond, and the Camelot Subdivision Pipe Project. Our total amount of outstanding SRF debt obligations is $2,967,485 for these projects.

While the City has ample debt 'capacity' in terms of our constitutional debt limitations, we do have slightly more debt than our peer-cities. Again, according to our 2014 comprehensive Annual Financial Report, our long-term governmental debt principal outstanding to assessed valuation is $2.40, up from $1.99 in 2013 and compared to $2.02 to our peer-cities for 2014. Looked at another way, the same long-term governmental debt principle outstanding to population is $1,121 compared to $895 for 2013 and compared to $1,085 for our peer-cities for 2014. Our total debt (governmental and business-type) principal outstanding to population is $2,537 compared to $1,597 for 2013, and compared to $2,399 for our peer-cities in 2014. While we have healthy reserves, our long-term debt is slightly above our contemporaries and we should remain vigilant in considering future debt. We should not be lured into complacency by the fact we still have approximately 40 percent debt capacity before we reach our constitutional debt limit. This calculation is only one benchmark and is not reflective of a governmental unit's true ability to repay its debt. Nor does it adequately reflect the needs of other priorities.

At this point, the budget proposal does not contemplate any significant debt issuances for 2016 except for the possibility of an additional SRF application for the Division Avenue Storm Drainage Project. However, the City Council could consider a debt package for a combination of items contemplated in the capital improvement discussion as previously mentioned. Those would most likely include park and indoor recreation amenities.

For the following hypothetical principal debt issuances for a 20-year term, the following annual payments would be necessary:

Principal	Annual Payment
$10 million	$ 780,972
$15 million	$1,171,632
$20 million	$1,561,956

Sources of revenue to service this debt would either be sales tax bonds from our second penny revenue stream or general obligation bonds from a property tax increase.

We have six active Tax Increment Districts which are considered debt service funds. Districts 1 has cash-flowing adequately, but will likely require the full term to mature. Districts 3 and 4 are housing districts and are cash flowing exceptionally well and will likely be de-certified early. District 5 is dependent upon development which has not yet materialized. District 6 is expected to cash flow well over time with development. Finally, District 7 is starting out well, but will require robust development sustained over time to meet its cash flow requirements.

New Initiatives

The stage has been set for a series of bold, new initiatives to be undertaken and this budget does begin to incrementally provide for them. First, we incorporated specific practices for lean operations and have incorporated transparency, technology, and lean efficiencies in several areas. Second, the Sustainability Council has documented benchmark indicators and adopted a workplan for sustainability-related issues

that involve better stewardship of our public assets. These items are gradually being integrated into the fabric of our operations, but clearly, more ideas and programs regarding sustainability advancement on several levels will be forthcoming. One such project by the Street Department is the change-over of the remaining traffic lights to LED. While this has up-front costs, the pay-back is only a few years. LED traffic lights last much longer and are more energy efficient. In addition, we are looking at grant opportunities to help off-set some of the up-front costs. However, the promise of sustainability initiatives can be misleading. I urge the Sustainability Council and City Council to exercise prudence and incrementalism when selecting specific items with which to undertake. Many such initiatives often mask negative, unintended consequences.

Entrepreneurialism has taken root in various pockets of Brookings and promises to provide a new wellspring of ideas, concepts, and activities that will affect technology, small business, research, and services. BEDC has aided this with resources to assist entrepreneurs as well as the establishment of "makerspace" accommodations to support small business at, most appropriately, the research park.

In addition, I am recommending funding a new subsidy request that builds upon entrepreneurialism by setting Brookings on a path to become a 'Creative Capital of North'. The flagship event, *Creativity Week,* is expected to have over 80 events, with over 1,000 participants, further bringing new visitors to Brookings.

This year, the City Council established a citizen's committee to investigate the feasibility of a comprehensive community/indoor recreation center. Their final report will not be due until the end of the year. If the conclusions of their report are favorable, and if the City Council concurs with advancing the concept of such a facility, it will have a far-reaching financial impact for the City. Initial support is very strong but much work remains ahead to determine if such a facility is appropriate for Brookings. This bold and exciting new concept could be a catalyst for further advancing our comprehensive park system as a capstone to the extensive list of recreational amenities we already have with even more indoor recreational activities for residents and visitors alike. This budget does not attempt to predict the committee's final conclusions, and as such, does not anticipate further funding for what might be considered the next steps for such an ambitious project.

The issue of affordable housing continues to be a challenge for further growth and development. A disproportionately high percentage of Brookings residents pay more in household income for housing than the national or state average. High costs, reflective of the market, are keeping a large segment of our population in rental situations. The shortage of lower-cost homes is driven, in part, by the inability of homes in this price range to be profitable to builders and developers. It is creating pent-up demand but very low supply of owner-occupied homes in the price area below $175,000. The City Council should address this as a new initiative in 2016.

Conclusion

Finally, I strongly believe this proposed budget is well-positioned to meet both the operational as well as the strategic needs of the City of Brookings for 2016 and beyond. Still, I strongly suggest we continue our policy discussions of long-range planning with a critical examination of 2017 and the future; first, by fully defining our vision and second, by identifying the necessary resources it will take to fully implement that vision.

Page 11.
Budget Message

I would like to thank my teammates in the organization and especially the 13 department directors who live and breathe these budgets every day. They submitted responsible budget requests and do their job admirably with the resource allocated to their professional stewardship.

I would also like to thank the Mayor and City Council members for your policy leadership on the many crucial issues we have faced in the past, that confront us today, and will challenge us in the future. Lastly, it is the citizens of Brookings that are the bedrock foundation of this great community and the reason we strive to make Brookings the kind of place where anyone can bring their dreams. Clearly, Brookings' brightest days are ahead and it remains an honor and privilege for me to serve as your City Manager.

Sincerely,

CITY OF BROOKINGS

Jeffrey W. Weldon
City Manager

2016 Budget City Calendar Schedule

April 21	CIP Planning with Council
May 1	Press Release on Subsidy Application process.
May 11 thru May 14 May 26 thru May 28	Preliminary Discussion with Department Managers about the 5-10 Year Capital Improvement Plan-Engineer, Police, Fire, Street, Parks, Recreation & Forestry, & Edgebrook , Swiftel Center, Landfill.
May 29	Budget Request entered into Enhanced Budgeting Module (Operating and Capital lines)
May 29	Projected Personnel Cost entered into Enhanced Budgeting by HR
June 03	All information for 5 Year CIP due to Finance (Word Document and Excel Charts)
June 05	Subsidy Applications due
June 08 to June 11 June 15 to June 18	Management Team Members meet with City Manager to Review budget requests. Have supporting documentation.
June 16	Discussion with City Council reviewing 5 Year CIP
June 23	Performance Base Narratives to Finance Manager
June 30	Proposed Budget on disk to City Council
July 07	Budget Work Session with City Council
July 21	Budget Work Session with City Council
August 11	Budget Work Session with City Council (if needed)
August 25	First Reading of Budget Ordinance
August 25	Adopt 5 year CIP
September 8	Second Reading and Adoption of 2016 Budget Ordinance
November	2016 Budget Books Available
January 1, 2016	New Fiscal Year

2016

5:00 p.m. Study Session
6:00 p.m. Regular Meeting,
unless notified

City of Brookings

- Regular Meetings
- Study Sessions
- Holidays
- Election / Board of Equalization
- Council Conferences

JANUARY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Jan. 1 – New Year's Holiday
Jan. 18 – Martin Luther King, Jr. Birthday
Jan. 20 – Brookings Day in Pierre
Jan. 14-15 – City Council Retreat

FEBRUARY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

Feb. 2-3 – Municipal Government Day & Rib Dinner with Your Legislator
Feb. 15 – President's Day

MARCH

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March 5-9 – NLC Congressional City Conference (Washington, DC)
March 21 – Board of Equalization

APRIL

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	29	29	30

April 12 – Election Day
April 14 – Election Canvass

MAY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	29
29	30	31				

May 30 – Memorial Day

JUNE

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

2016

5:00 p.m. Study Session
6:00 p.m. Regular Meeting,
unless notified

City of Brookings

- Regular Meetings
- Study Sessions
- Holidays
- Election / Board of Equalization
- Council Conferences

JULY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

July 4 – Independence Day

AUGUST

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOTE: The August 9th & 23rd Council Meetings may include a budget discussion from 4:00 p.m.-6:00 p.m. The August 16th Council Study Session will be held for Budget discussion only.

SEPTEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Sept. 5 – Labor Day

OCTOBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Oct. 4-7– SDML Conference (Rapid City)
Oct. 10 – Columbus/Native American Day

NOVEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

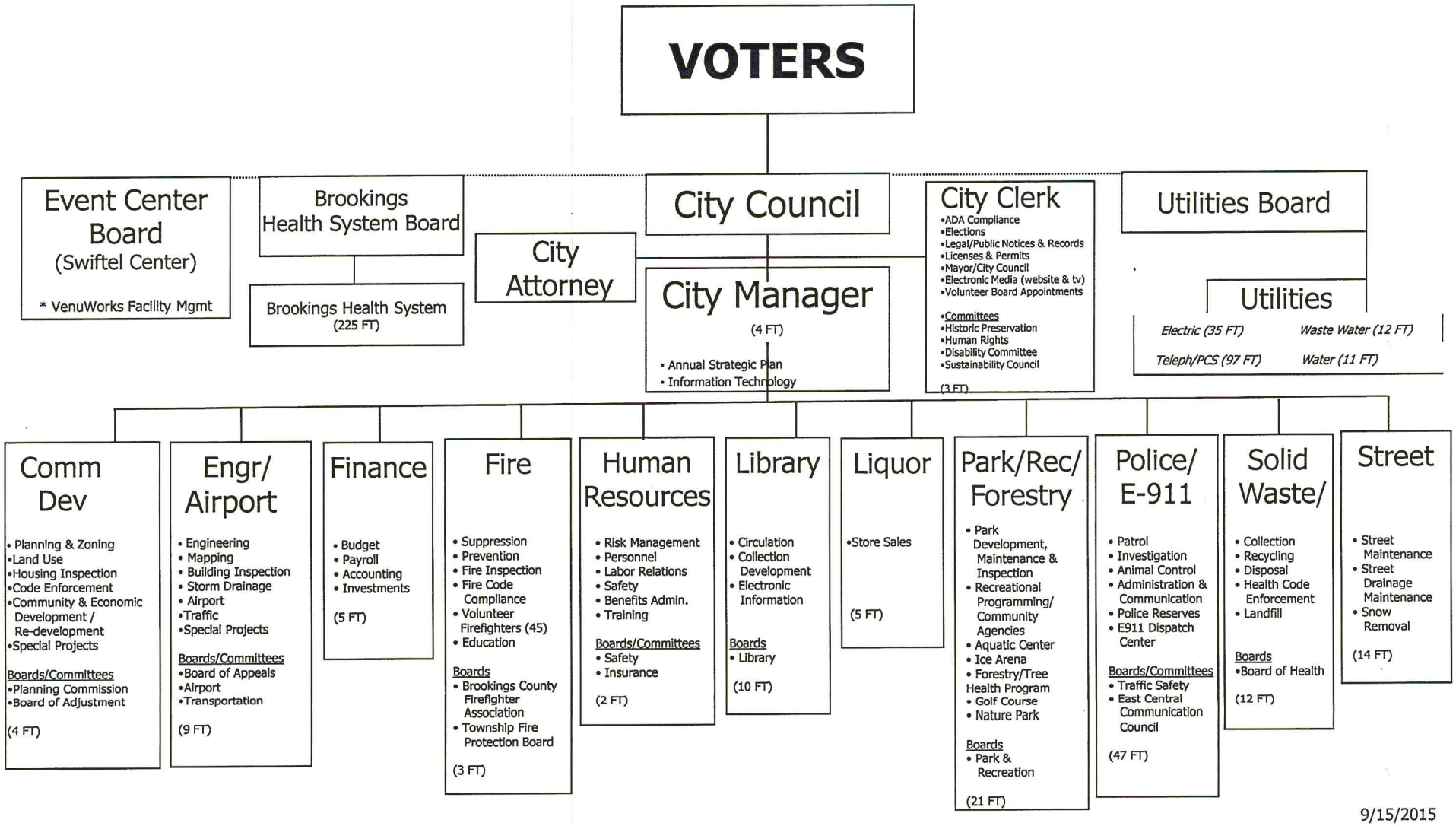
Nov. 11 – Veteran's Day
Nov. 16-19 – NLC Congress of Cities & Exposition (Pittsburgh, PA)
Nov. 24 – Thanksgiving Holiday

DECEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Dec. 25 –Christmas Holiday (Observed Dec. 26)

City of Brookings, South Dakota



9/15/2015

City of Brookings
Full-time Personnel Schedule by Department

	Year	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	
401	Mayor & Council	7	7	7	7	7	7	7	7	7	
403	City Clerk	3	3	3	3	3	3	3	3	3	
406	City Manager	1	1	1	1	1	1	1	1	2	(1)
414	Human Resources	2	2	2	2	2	2	2	2	2	
415	Finance	4	4	4	4	4	4	5	5	5	
416	Information Technology	1	1	1	1	1	1	1	2	2	
418	Community Development	0	4	4	4	4	4	4	4	4	
419	Engineering	9	6	6	6	6	6	6	6	6	
421	Police	30	30	32	33	33	34	35	36	37	(2)
422	Fire	3	3	3	3	3	3	3	3	3	
423	Enhanced 911	7	7	7	7	7	8	9	9	9	
431	Street	13	14	14	14	14	14	14	14	14	
442	Animal Control	1	1	1	1	1	1	1	1	1	
448	Dakota Nature Park	0	0	0	0	0	0	0	0	0	
449	Hillcrest Aquatic Center	0	0	0	0	1	1	1	1	1	
451	Recreation	4	4	4	4	1	1	1	1	1	
452	Park	11	11	8	8	8	8	9	9	9	
453	Larson Ice Arena	0	0	0	0	2	2	2	2	2	
454	Forestry	4	4	5	5	5	5	5	5	5	
455	Library	10	10	10	10	10	10	10	10	10	
282	Storm Drainage	1	1	1	1	1	1	1	1	1	
601	Liquor	6	6	6	6	6	6	5	5	5	
606	Airport	2	2	2	2	2	2	2	2	2	
607	Golf Course	0	0	3	3	3	3	3	3	3	
612	Solid Waste Collection	6	6	6	6	6	6	6	6	6	
625	Solid Waste Disposal	7	7	7	7	7	6	6	6	6	
Total		**125.00**	**127.00**	**130.00**	**131.00**	**131.00**	**132.00**	**135.00**	**137.00**	**139.00**	(3)

(1) Additional administrative employee to support City Manager added in 2016 budget
(2) Additional School Resource Officer added in 2016 Budget
(3) Excludes # for Mayor and City Council

Brookings County Covered Workers

Source: Brookings Economic Development Corporation

Industry	2012	2013	2014
Natural Resources/ Mining	408	432	445
Construction	645	679	735
Manufacturing	4,095	4,023	4,213
Wholesale Trade	425	409	463
Retail Trade	1,727	1,783	1,853
Trans/Warehousing/Utilities	320	334	356
Information	150	156	154
Financial Activities	612	598	571
Prof Bus Services	711	749	804
Education/Health Svc	1,065	1,107	1,133
Leisure/Hospitality	1,968	1,962	1,967
Other Services	398	421	424
Total Government	4,260	4,316	4,401
TOTAL	**16,784**	**16,969**	**17,519**

ORDINANCE 15-017
2016 APPROPRIATION ORDINANCE

SECTION I BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BROOKINGS, BROOKINGS COUNTY, SOUTH DAKOTA, that the following sums are appropriated to meet the obligation of the Municipality

		Special Revenue Funds									
	General Fund	25% Sales & Use Tax Fund	75% Sales & Use Tax Fund	Enhanced 911 Fund	Swiftel Center Fund	Library Fines Fund	Library Building Fund	Special Assessment Fund	Storm Drainage Fund	3rd B Tax Fund	BID Fee Fund
GENERAL GOVERNMENT											
Legislative											
401 Mayor & City Council	128,616										
Total Legislative	128,616	0	0	0	0	0	0	0	0	0	0
Executive											
403 City Clerk	335,400										
406 City Manager	296,566										
412 City Attorney	99,505										
Total Executive	731,471	0	0	0	0	0	0	0	0	0	0
Financial Administration											
414 Human Resources	229,565										
415 Finance Office	549,695										
Total Financial Administration	779,260	0	0	0	0	0	0	0	0	0	0
Other											
405 Non-Departmental	6,516,698										
416 Information Technology	240,772										
417 General Government Building	108,782										
420 City county Administration Building	348,883										
495 Contributions to Others	726,700		262,000							362,000	
Total Other	7,941,835	0	262,000	0	0	0	0	0	0	362,000	0
TOTAL GENERAL GOVERNMENT	9,581,182	0	262,000	0	0	0	0	0	0	362,000	0
PUBLIC SAFETY											
421 Police	3,457,691										
422 Fire Fighting & Prevention	751,637										
424 Hydrant Rental	90,045										
214 E-911 Dispatch				699,299							
TOTAL PUBLIC SAFETY	4,299,373	0	0	699,299	0	0	0	0	0	0	0
PUBLIC WORKS											
418 Community Development	435,024										
419 Engineer	474,305										
431 Street Department	3,627,668										
213 Streets											
280 Special Assessment								1,610,000			
282 Storm Drainage									1,215,952		
TOTAL PUBLIC WORKS	4,536,997	0	0	0	0	0	0	1,610,000	1,215,952	0	0
HEALTH AND WELFARE											
442 Animal Control	142,612										
TOTAL HEALTH AND WELFARE	142,612	0	0	0	0	0	0	0	0	0	0
CULTURE AND RECREATION											
448 Dakota Nature Park	61,056										
449 Hillcrest Aquatic Center	382,179										
451 Recreation Department	348,861										
452 parks Department	1,791,622										
453 Larson Ice Arena	377,862										
454 Forestry Department	498,299										
455 Library	1,081,220					30,000	33,000				
224 Event Center					2,671,155						
TOTAL CULTURE AND RECREATION	4,541,099	0	0	0	2,671,155	30,000	33,000	0	0	0	0
CONSERVATION AND DEVELOPMENT											
495 Promotion/Development		25,000	237,500							51,602	214,400
TOTAL CONSERVATION AND DEVELOPMEN	0	25,000	237,500	0	0	0	0	0	0	51,602	214,400
DEBT SERVICE											
470 Debt Service Payments			2,399,054								
TOTAL DEBT SERVICE	0	0	2,399,054	0	0	0	0	0	0	0	0
OPERATING TRANSFER OUT											
495 To General Fund		1,006,929	742,000								
495 To 75% Sales & Use Tax											
495 To E-911 Fund		251,800									
495 To Swiftel Fund			300,000							375,000	
495 To Special Assessment Fund			900,000								
495 To Gateway Project Fund			275,000								
495 To Airport Fund	229,650		91,844								
495 To Edgebrook Golf Fund			10,000								
TOTAL OPERATING TRANSFERS	229,650	1,258,729	2,318,844	0	0	0	0	0	0	375,000	0
TOTAL APPROPRIATIONS AND TRANSFERS	23,330,913	1,283,729	5,217,398	699,299	2,671,155	30,000	33,000	1,610,000	1,215,952	788,602	214,400

ORDINANCE 15-017
2016 APPROPRIATION ORDINANCE
(continued)

	Debt Service Funds						Capital Project Funds			Total Governmental Funds
	TIF-1 Innovation Campus Fund	TIF-3 Valley View Fund	TIF-4 Sieler Fund	TIF-5 32nd Ave Fund	TIF-6 Digester Fund	TIF-7 S Main Fund	Dakota Nature Park Project Fund	Brookings Gateway Project Fund	Street Maint Shop Proj Fund	
GENERAL GOVERNMENT										
Legislative										
401 Mayor & City Council										128,616
Total Legislative	0	0	0	0	0	0	0	0	0	128,616
Executive										
403 City Clerk										335,400
406 City Manager										296,566
412 City Attorney										99,505
Total Executive	0	0	0	0	0	0	0	0	0	731,471
Financial Administration										
414 Human Resources										229,565
415 Finance Office										549,695
Total Financial Administration	0	0	0	0	0	0	0	0	0	779,260
Other										
405 Non-Departmental										6,516,698
416 Information Technology										240,772
417 General Government Building										108,782
420 City county Administration Building										348,883
495 Contributions to Others										1,350,700
Total Other	0	0	0	0	0	0	0	0	0	8,565,835
TOTAL GENERAL GOVERNMENT	0	0	0	0	0	0	0	0	0	10,205,182
PUBLIC SAFETY										
421 Police										3,457,691
422 Fire Fighting & Prevention										751,637
424 Hydrant Rental										90,045
214 E-911 Dispatch										699,299
TOTAL PUBLIC SAFETY	0	0	0	0	0	0	0	0	0	4,998,672
PUBLIC WORKS										
418 Community Development										435,024
419 Engineer										474,305
431 Street Department										3,627,668
213 Streets									2,443,994	2,443,994
280 Special Assessment										1,610,000
282 Storm Drainage										1,215,952
TOTAL PUBLIC WORKS	0	0	0	0	0	0	0	0	2,443,994	9,806,943
HEALTH AND WELFARE										
442 Animal Control										142,612
TOTAL HEALTH AND WELFARE	0	0	0	0	0	0	0	0	0	142,612
CULTURE AND RECREATION										
448 Dakota Nature Park							57,000			118,056
449 Hillcrest Aquatic Center										382,179
451 Recreation Department										348,861
452 parks Department										1,791,622
453 Larson Ice Arena										377,862
454 Forestry Department										498,299
455 Library										1,144,220
224 Event Center										2,671,155
TOTAL CULTURE AND RECREATION	0	0	0	0	0	0	57,000	0	0	7,332,254
CONSERVATION AND DEVELOPMENT										
495 Promotion/Development								525,000		1,053,502
TOTAL CONSERVATION AND DEVELOPMEN	0	0	0	0	0	0	0	525,000	0	1,053,502
DEBT SERVICE										
470 Debt Service Payments	307,700	199,647	82,200	15,000						3,003,601
TOTAL DEBT SERVICE	307,700	199,647	82,200	15,000	0	0	0	0	0	3,003,601
OPERATING TRANSFER OUT										
495 To General Fund										1,748,929
495 To 75% Sales & Use Tax					100,000	200,000				300,000
495 To E-911 Fund										251,800
495 To Swiftel Fund										675,000
495 To Special Assessment Fund										900,000
495 To Gateway Project Fund										275,000
495 To Airport Fund										321,494
495 To Edgebrook Golf Fund										10,000
TOTAL OPERATING TRANSFERS	0	0	0	0	100,000	200,000	0	0	0	4,482,223
TOTAL APPROPRIATIONS AND TRANSFERS	307,700	199,647	82,200	15,000	100,000	200,000	57,000	525,000	2,443,994	41,024,989

ORDINANCE 15-017
2016 APPROPRIATION ORDINANCE
(continued)

SECTION II The following designates the application of fund derived from the sources indicated:

		Special Revenue Funds									
FUNDS AVAILABLE:	General Fund	25% Sales & Use Tax Fund	75% Sales & Use Tax Fund	Enhanced 911 Fund	Swiftel Center Fund	Library Fines Fund	Library Building Fund	Special Assessment Fund	Storm Drainage Fund	3rd B Tax Fund	BID Fee Fund
Estimated Fund Balance on Dec 31, 2015	13,062,497	1,297,906	(503,009)	51,644	(144,813)	28,533	71,614	1,103,869	551,482	844,403	158,614
ANTICIPATED REVENUES:											
310 Taxes	9,190,930	1,545,000	4,679,290	362,000					855,690	825,000	
320 Licenses and Permits	261,225										
330 Intergovernmental Revenues	846,219			125,000							
340 Charges for Goods and Services	6,984,687				1,996,155						
350 Fines and Forfeitures	105,860					25,000					
360 Miscellaneous Revenues	1,031,320	4,700	40,000	500			35,500	203,496	2,850	1,500	400,350
390 Other Sources											
Subtotal - Anticipated Revenues	18,420,241	1,549,700	4,719,290	487,500	1,996,155	25,000	35,500	203,496	858,540	826,500	400,350
Operating Transfers In:											
From General Fund				251,800							
From 25% Sales & Use Tax Fund	1,006,929										
From 75% Sales & Use Tax Fund	742,000				300,000			900,000			
From 3rd B Tax Fund					375,000						
From TIFs			300,000								
From Liquor Fund	277,250										
From Landfill Fund	575,000										
From R & T Center Fund	105,000										
From Municipal Utilities Funds	2,205,000										
Subtotal - Operating Transfers In	4,911,179	0	300,000	251,800	675,000	0	0	900,000	0	0	0
TOTAL SOURCES OF FUNDS	23,331,420	1,549,700	5,019,290	739,300	2,671,155	25,000	35,500	1,103,496	858,540	826,500	400,350
Total Means of Finance 2016	36,393,917	2,847,606	4,516,281	790,944	2,526,342	53,533	107,114	2,207,365	1,410,022	1,670,903	558,964
Estimated Fund Balance Dec 31, 2016	13,063,004	1,563,877	(701,117)	91,645	(144,813)	23,533	74,114	597,365	194,070	882,301	344,564

ORDINANCE 15-017
2016 APPROPRIATION ORDINANCE
(continued)

	Debt Service Funds						Capital Project Funds			Total Governmental Funds
	TIF-1 Innovation Campus Fund	TIF-3 Valley View Fund	TIF-4 Sieler Fund	TIF-5 32nd Ave Fund	TIF-6 Digester Fund	TIF-7 S Main Fund	Dakota Nature Park Project Fund	Brookings Gateway Project Fund	Street Maint Shop Proj Fund	
FUNDS AVAILABLE:										
Estimated Fund Balance on Dec 31, 2015	(1,377,700)	2,448	0	17,985	102,847	0	126,143	250,000	2,443,994	18,088,457
ANTICIPATED REVENUES:										
310 Taxes	307,700	199,647	82,200	15,000	100,000	200,000				18,362,457
320 Licenses and Permits										261,225
330 Intergovernmental Revenues										971,219
340 Charges for Goods and Services										8,980,842
350 Fines and Forfeitures										130,860
360 Miscellaneous Revenues										1,720,216
390 Other Sources										0
Subtotal - Anticipated Revenues	307,700	199,647	82,200	15,000	100,000	200,000	0	0	0	30,426,819
Operating Transfers In:										
From General Fund										251,800
From 25% Sales & Use Tax Fund										1,006,929
From 75% Sales & Use Tax Fund								275,000		2,217,000
From 3rd B Tax Fund										375,000
From TIFs										300,000
From Liquor Fund										277,250
From Landfill Fund										575,000
From R & T Center Fund										105,000
From Municipal Utilities Funds										2,205,000
Subtotal - Operating Transfers In	0	0	0	0	0	0	0	275,000	0	7,312,979
TOTAL SOURCES OF FUNDS	307,700	199,647	82,200	15,000	100,000	200,000	0	275,000	0	37,739,798
Total Means of Finance 2016	(1,070,000)	202,095	82,200	32,985	202,847	200,000	126,143	525,000	2,443,994	55,828,255
										0
Estimated Fund Balance Dec 31, 2016	(1,377,700)	2,448	-	17,985	102,847	-	69,143	-	-	14,803,266

ORDINANCE 15-017
2016 APPROPRIATION ORDINANCE
(continued)

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 Store	Airport	Edgebrook Golf Course	Solid Waste Collections	Solid Waste Disposal	Research & Technology Center	Total Enterprise Funds
FUNDS AVAILABLE:							
Estimated Net Position on 12/31/15	$ 3,683,198	$ 23,312,398	$ 831,192	$ 1,425,146	$ 8,053,961	$ 1,738,410	$ 39,044,305
ANTICIPATED REVENUES:							
Intergovernmental Revenues		186,806					186,806
Operating Revenues	4,227,000	34,707	383,400	1,129,450	2,251,738	164,866	8,191,161
Miscellaneous Revenues	25,000		14,161	2,000	35,750	25,000	8,581,789
Subtotal - Anticipated Means of Finance 2016	4,252,000	221,513	397,561	1,131,450	2,287,488	189,866	16,959,756
Operating Transfers In:							
From General Fund		229,650					229,650
From Liquor Fund			75,000				75,000
From 75% Sales & Use Tax		91,844	10,000				101,844
From 25% Sales & Use Tax							0
Total - Operating Transfers In	0	321,494	85,000	0	0	0	406,494
TOTAL SOURCES OF FUNDS	4,252,000	543,007	482,561	1,131,450	2,287,488	189,866	17,366,250
TOTAL MEANS OF FINANCE FOR 2016	7,935,198	0 23,855,405	1,313,753	2,556,596	10,341,449	1,928,276	56,410,555
Operating Expenses:							
Operating Charges	3,789,369	543,026	481,746	1,284,954	1,690,073	73,574	7,862,742
Total Operating Expenses	3,789,369	543,026	481,746	1,284,954	1,690,073	73,574	7,862,742
Income Before Operating Transfers	462,631	23,312,379	832,007	1,271,642	8,651,376	1,854,702	48,547,813
Operating Transfers Out:							
To General Fund	277,250				575,000	105,000	957,250
To Edgebrook Golf Course	75,000						75,000
Total - Operating Transfers Out	352,250	0	0	0	575,000	105,000	1,032,250
Total Expenses & Transfers Out	4,141,619	0 543,026	481,746	1,284,954	2,265,073	178,574	8,894,992
Estimated 2016 Ending Net Position	3,793,579	23,312,379	832,007	1,271,642	8,076,376	1,749,702	47,515,563

ORDINANCE 15-017
2016 APPROPRIATION ORDINANCE
(continued)

SECTION IV

Of the money received from the operations of the Municipal Utility Department of $2,205,000, the City will transfer $207,200 to the Brookings School District and $50,000 will be used for Economic Development. The remaining $1,947,800 is hereby appropriated and shall be transferred to the General Fund

SECTION V

The City Manager is hereby directed to certify 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.

General Fund	**$**	**2,942,524**

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:
PLACED UPON ITS SECOND READING:
APPROVED AND ADOPTED:
PUBLISHED:

Shari Thornes
City Clerk

Tim Reed
Mayor

BRING YOUR DREAMS.

brookings
SOUTH DAKOTA

BUDGET DETAIL

Summary of Accounts

101 General Government

101-000-X-XXX.XX	Non-Dept. Revenues
101-401-X-XXX.XX	Mayor and Council
101-403-X-XXX.XX	City Clerk
101-405-X-XXX.XX	Non-Dept. Expenses
101-406-X-XXX.XX	City Manager
101-412-X-XXX.XX	City Attorney
101-414-X-XXX-XX	Human Resources
101-415-X-XXX.XX	Finance
101-416-X-XXX.XX	Information Technology
101-417-X-XXX.XX	General Gov't Buildings
101-418-X-XXX.XX	Community Development
101-419-X-XXX.XX	Engineering
101-420-X-XXX.XX	City/County Admin Building
101-421-X-XXX.XX	Police
101-422-X-XXX.XX	Fire
101-424-X-XXX.XX	Hydrant Rental
101-431-X-XXX.XX	Street
101-422-X-XXX.XX	Animal Control
101-448-X-XXX.XX	Dakota Nature Park
101-449-X-XXX.XX	Hillcrest Aquatic Center
101-451-X-XXX.XX	Recreation
101-452-X-XXX.XX	Parks
101-453-X-XXX.XX	Larson Ice Arena
101-454-X-XXX.XX	Forestry
101-455-X-XXX.XX	Library
101-495-X-XXX.XX	Subsidies

Special Revenue

212-000-X-XXX.XX	25% Sales & Use Tax/Ord
213-000-X-XXX.XX	75% Public Improvements/Ord
214-000-X-XXX.XX	E911
224-000-X-XXX.XX	Swiftel Center
226-000-X-XXX.XX	Library Fines
227-000-X-XXX.XX	Library Donations
280-000-X-XXX.XX	Special Assessment
282-000-X-XXX.XX	Storm Drainage
284-000-X-XXX.XX	3rd Penny Sales Tax
285-000-X-XXX.XX	Pillow Tax

Debt Service

314-000-X-XXX.XX	TIF Dist #1 Deb Serv/Innovation
316-000-X-XXX.XX	TIF Dist #3 Deb Serv/Valley View
317-000-X-XXX.XX	TIF Dist #4 Deb Serv/Sieler
318-000-X-XXX.XX	TIF Dist #5 32nd Ave.
319-000-X-XXX.XX	TIF Dist #6 Deb Serv/Bel Digester
320-000-X-XXX.XX	TIF Dist #7 South Main Ave.

Capital Projects

519-000-X-XXX.XX	Dakota Nature Park Project
520-000-X-XXX.XX	Brookings Gateway Project
522-000-X-XXX.XX	Bel Digester Project TIF #6
523-000-X-XXX.XX	S. Main Ave. & 34th Ave. Project
530-000-X-XXX-XX	Street Building

Enterprise Funds

601-000-X-XXX.XX	Liquor
606-000-X-XXX.XX	Airport
607-000-X-XXX.XX	EdgeBrook Golf Course
612-000-X-XXX.XX	Solid Waste Collection
625-000-X-XXX.XX	Landfill
630-000-X-XXX.XX	Research & Technology Center

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					NONDEPARTMENTAL REVENUE		
$ 2,539,141	$ 2,664,067	$ 2,860,000	$ 2,900,000	101-000-4-111-01	Current Real Estate Taxes	$ 2,942,524	$ 3,050,000
40,007	32,686	20,000	20,000	101-000-4-111-02	Delinquent Real Estate Taxes	32,500	33,000
29,992	31,342	30,000	27,000	101-000-4-111-07	Mobile Home Taxes	31,341	32,000
59,885	86,045	75,000	70,500	101-000-4-111-09	Bank Franchise Taxes	86,045	86,000
6,031,135	6,180,988	6,025,000	6,000,000	101-000-4-113-00	1st Penny Sales & Use Tax	6,180,000	6,360,000
2,255	3,065	2,500	2,500	101-000-4-119-01	Taxes/Penalties	3,065	3,000
31,750	31,750	30,000	30,000	101-000-4-221-01	Licenses/Liquor	31,500	31,500
6,938	8,650	6,000	8,650	101-000-4-221-02	Licenses/Malt	8,650	8,650
11,500	9,500	9,000	9,500	101-000-4-221-05	Licenses/Wine	9,500	9,500
-	-	-	-	101-000-4-221-07	Licenses/Resturant Liquor	-	-
3,300	3,450	2,500	3,400	101-000-4-221-08	Licenses/Temporary Liquor	3,450	3,400
-	150	-	-	101-000-4-221-09	Licenses/Liquor Transfers	-	-
8,000	4,800	8,000	5,000	101-000-4-221-10	Licenses/Video Lottery	4,800	4,800
-	4,560	5,000	5,000	101-000-4-221-11	Licenses/Temporary Merchants	4,500	5,000
550	978	1,000	1,000	101-000-4-221-12	Licenses/Plumbers	975	1,000
5,755	735	500	700	101-000-4-221-13	Licenses/Miscellaneous	550	600
200	1,500	1,500	1,500	101-000-4-221-14	Licenses/Transient Merchants	1,500	1,500
-	-	-	-	101-000-4-334-02	Surface Trans Prog (STP) Grant	-	
129,451	124,705	130,000	130,000	101-000-4-335-03	State Liquor Tax	130,000	130,000
326,834	298,976	325,000	325,000	101-000-4-335-04	State/Hwy & Bridge Tax	325,000	325,000
1,476	1,416	1,500	1,500	101-000-4-335-08	State/Amusement Tax	1,500	1,500
86,344	156,369	85,000	95,000	101-000-4-338-01	County/Hwy & Bridge Tax	156,300	156,300
57,225	58,858	56,000	51,500	101-000-4-338-03	County/Wheel Tax	58,800	58,800
3,979	3,979	4,000	4,000	101-000-4-338-04	County/Road Tax	4,000	4,000
-	-	-	-	101-000-4-441-01	Zoning & Subdivision Fees	-	-
19	2,500	100	500	101-000-4-441-08	Reimbursed Expense	-	500
1,909	7,828	1,500	1,500	101-000-4-441-09	Miscellaneous	2,000	1,000
-	-	-	-	101-000-4-446-03	Recreation/Program Fees	-	-
933	-	-	-	101-000-4-446-08	Reimbursed Expense	2,500	-
-	-	-	-	101-000-4-446-10	Donations	-	-
(19,929)	177,815	50,000	50,000	101-000-4-661-00	Interest Income	177,800	177,000
10,069	8,685	10,000	10,000	101-000-4-661-01	Money Market Interest Income	8,500	8,500
-	-	100,000	100,000	101-000-4-661-02	Tax Increment Interest	-	-
1,000	622	1,000	700	101-000-4-662-01	Rental Income	600	700
36,129	37,213	36,125	36,125	101-000-4-662-12	Cell Tower Rental	37,213	37,000
-	3,939,856	-	-	101-000-4-663-50	Bond Proceeds	-	-
120,334	-	-	-	101-000-4-664-00	Sale of Fixed Assets	-	-
202,694	219,806	200,000	220,000	101-000-4-669-00	Franchise Fees	220,000	220,000
58	17	-	-	101-000-4-669-02	Miscellaneous	-	-
-	-	-	-	101-000-4-669-03	Library Donations	-	-
61,982	64,715	62,000	73,500	101-000-4-669-08	Workers Compensation Refund	64,500	64,500
859	-	-	-	101-000-4-691-40	Insurance Refunds	-	-
-	-	-	-	101-000-4-692-00	Other Financing Sources	-	-
9,791,771	14,167,626	10,138,225	10,184,075		**Total Revenue**	10,529,613	10,814,750
-	-	-	-	101-000-6-700-00	Transfer in to General Fund	-	-
650,000	176,400	200,000	200,000	101-000-6-700-01	Transfer in from Liquor Fund	277,250	200,000
525,000	575,000	575,000	575,000	101-000-6-700-02	Transfer in from Landfill	575,000	575,000
639,397	-	1,318,000	1,318,000	101-000-6-700-03	Transfer In 75% S&U Tax	742,000	4,330,500
645,000	-	1,663,890	1,663,890	101-000-6-700-04	Transfer in 25% Sales & Use	1,006,929	1,181,000
40,000	40,000	75,000	75,000	101-000-6-700-05	Transfer in from Res & Tech	105,000	105,000
2,005,000	2,055,000	2,155,000	2,155,000	101-000-6-700-08	Transfer in from BMU	2,205,000	2,255,000
-	-	-	-	101-000-6-791-25	Refunding Bonds	-	
4,504,397	2,846,400	5,986,890	5,986,890		**Total Transfers In**	4,911,179	8,646,500
14,296,168	17,014,026	16,125,115	16,170,965		**Total Revenues & Transfers In**	15,440,792	19,461,250

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					MAYOR AND COUNCIL		
52,800	54,275	54,900	54,900	101-401-5-101-00	Regular Pay	54,900	54,900
4,200	4,150	4,200	4,200	101-401-5-101-08	Technology Allowance	4,200	4,200
4,361	4,470	4,521	4,521	101-401-5-120-00	FICA	4,521	4,525
147	146	170	170	101-401-5-123-00	Group Insurance	162	165
179	185	197	197	101-401-5-130-00	Workmans Compensation	228	230
61,687	63,226	63,988	63,988		**Total Personnel Services**	64,011	64,020
936	952	1,052	1,052	101-401-5-421-00	Insurance	1,105	1,105
-	-	-	-	101-401-5-422-03	Consulting/Engineering	11,000	11,000
-	-	-	-	101-401-5-423-05	Advertising/Promotion Expense	-	-
2,033	1,592	4,000	4,000	101-401-5-426-01	Office Supplies	4,000	4,000
10,759	16,418	19,000	19,000	101-401-5-427-01	Travel & Lodging	19,000	19,000
4,838	3,500	7,500	7,500	101-401-5-427-02	Registration & Training	7,500	7,500
5,093	5,618	5,000	5,000	101-401-5-428-00	Sustainability Council	5,000	5,000
31	47	500	500	101-401-5-428-01	Telephone	500	500
662	4,383	4,000	4,000	101-401-5-429-00	Miscellaneous	4,000	4,000
1,861	1,887	1,500	1,500	101-401-5-429-01	Membership & Dues	2,000	2,000
9,888	146	14,000	7,000	101-401-5-856-29	Open Government Forum	7,000	7,000
3,426	2,997	3,500	3,500	101-401-5-856-63	Volunteer Recognition	3,500	3,500
39,527	37,539	60,052	53,052		**Total Other Expenditures**	64,605	64,605
101,214	100,764	124,040	117,040		**Total Expenditures**	128,616	128,625

					CITY CLERK		
13,457	17,282	26,400	17,000	101-403-4-334-09	Grants	27,192	27,200
-	93	6,000	8,500	101-403-4-441-08	Reimbursed Expense	6,180	6,180
31	3,135	-	-	101-403-4-669-02	Miscellaneous Revenue	-	
13,488	20,510	32,400	25,500		**Total Revenue**	33,372	33,380
155,699	164,730	171,824	171,824	101-403-5-101-00	Regular Pay	176,922	180,460
800	-	7,000	7,000	101-403-5-101-01	Temporary Pay	4,000	4,000
465	597	2,000	2,000	101-403-5-101-04	Overttime Pay	2,000	2,000
-	-	900	900	101-403-5-101-10	Wellness	900	900
10,452	11,206	13,366	13,366	101-403-5-120-00	FICA	14,450	14,740
9,372	9,932	10,483	10,483	101-403-5-121-09	Retirement	11,093	11,300
27,261	27,347	26,188	26,188	101-403-5-123-00	Group Insurance	26,250	26,700
518	534	567	567	101-403-5-130-00	Workmans Compensation	599	600
204,567	214,346	232,328	232,328		**Total Personnel Services**	236,214	240,700
401	408	451	451	101-403-5-421-00	Insurance	475	475
9,570	7,719	17,000	9,000	101-403-5-423-01	Publication & Recording Fees	17,000	17,340
32,136	11,141	5,000	5,000	101-403-5-423-03	Ordinance & Codification Fees	5,000	5,000
4,060	1,453	3,500	3,500	101-403-5-425-01	Maintenance Office Equipment	6,500	6,500
3,690	4,553	4,100	4,100	101-403-5-426-01	Office Supplies	4,100	4,100
383	6,261	11,200	16,600	101-403-5-426-02	Election Expense	18,000	18,000
619	2,053	3,200	3,200	101-403-5-427-01	Travel & Lodging	3,200	3,200
834	1,208	1,000	1,200	101-403-5-427-02	Registration & Training	1,000	1,200
198	147	300	300	101-403-5-428-01	Telephone	300	300
8,677	9,123	9,284	9,200	101-403-5-428-02	Public Education Human Rights	9,284	9,200
3,081	3,353	3,577	3,500	101-403-5-428-04	Public Education Disability	3,577	3,500
9,668	26,475	30,000	30,000	101-403-5-428-57	Public Education Historic	30,000	30,000
145	155	750	400	101-403-5-429-01	Membership & Dues	750	750
73,460	74,050	89,362	86,451		**Total Other Expenditures**	99,186	99,565
278,026	288,396	321,690	318,779		**Total Expenditures**	335,400	340,265

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					NON DEPARTMENTAL		
-	1,456,355	1,450,000	1,456,000	101-405-4-381-11	Sales/OA-Wine,Liquor	1,500,000	1,550,000
-	4,146,800	4,400,000	4,630,000	101-405-4-381-31	Sales/OA Beer	4,400,000	4,450,000
-	484,781	-	-	101-405-4-381-32	Sales/OA Malt	-	-
-	1,465	-	-	101-405-4-381-33	OA Keg Deposits	-	-
-	2,126	1,920	2,000	101-405-4-381-97	OA Mkrup/Brewpds	2,200	2,200
-	463,824	440,000	465,000	101-405-4-381-98	Markup 10%/OA Beer	440,000	445,000
-	159,382	159,500	160,000	101-405-4-381-99	Markup 11%/OA Wine-Liquor	165,000	170,500
-	6,714,732	6,451,420	6,713,000		**Total Revenue**	6,507,200	6,617,700
3,533	-	6,750	6,750	101-405-5-421-05	Unemployment Claims	4,000	6,000
20,780	35,781	50,000	52,000	101-405-5-422-03	Consulting/Engineering	51,000	51,000
-	-	-	-	101-405-5-422-07	Televised Contracting Services	43,650	43,650
-	-	-	-	101-405-5-422-08	Website Contracted Services	11,600	11,600
7,595	7,864	8,100	9,610	101-405-5-429-01	Membership Dues	9,948	9,950
833	(22,061)	3,000	3,000	101-405-5-429-09	Miscellaneous	3,000	3,000
-	-	-	440	101-405-5-429-18	Bad Debt Expense	-	500
-	-	-	-	101-405-5-429-20	1st District Dues	-	-
-	1,470,620	1,450,000	1,470,000	101-405-5-852-07	OA Purchases-Wine,Liquor	1,500,000	1,550,000
-	4,695,552	4,400,000	4,600,000	101-405-5-852-08	OA-Purchases Beer/Malt Beer	4,400,000	4,450,000
-	-	-	-	101-405-5-852-09	OA-Keg Deposit Returned	-	-
5,277	4,912	5,500	5,000	101-405-5-856-45	Employee Recognition	5,500	5,500
-	-	-	-	101-405-5-856-61	Performance Pay	-	-
4,120	6,942	6,000	6,500	101-405-5-856-62	Wellness Promotion	6,000	6,000
-	-	15,000	-	101-405-5-856-96	Matching Grant Expense	10,000	10,000
-	2,674	10,000	-	101-405-5-856-97	City Manager's Contingency Fnd	10,000	10,000
-	-	205,500	205,500	101-405-5-856-99	Contingency Fund	462,000	462,000
42,138	6,202,284	6,159,850	6,358,800		**Total Other Expenditures**	6,516,698	6,619,200
-	-	-	9,000	101-405-5-910-00	Land	-	-
-	-	-	-	101-405-5-940-00	Other Capital	-	-
-	-	-	9,000		**Total Capital Expenditures**	-	-
42,138	6,202,284	6,159,850	6,367,800		**Total Expenditures**	6,516,698	6,619,200
					CITY MANAGER		
-	-	11	11	101-406-4-441-08	Reimbursed Expense	11	-
-	-	11	11		**Total Revenue**	11	-
134,687	142,803	150,307	150,307	101-406-5-101-00	Regular Pay	211,998	216,500
-	1,614	-	-	101-406-5-101-01	Temporary Pay	-	-
-	-	-	-	101-406-5-101-04	Overtime Pay	-	-
6,000	6,000	6,000	6,000	101-406-5-101-06	Car Allowance	6,000	6,000
273	189	300	300	101-406-5-101-10	Wellness Benefit	300	300
9,052	9,525	11,980	11,980	101-406-5-120-00	FICA	17,039	17,200
14,100	15,075	16,550	16,550	101-406-5-121-09	Retirement	22,547	23,200
5,393	5,418	5,493	5,493	101-406-5-123-00	Group Insurance	19,314	19,350
460	474	484	484	101-406-5-130-00	Workmans Compensation	753	750
169,965	181,098	191,114	191,114		**Total Personnel Services**	277,951	283,300
134	136	150	150	101-406-5-421-00	Insurance	315	300
2,190	1,779	2,500	2,500	101-406-5-426-01	Office Supplies	2,500	2,500
99	47	500	100	101-406-5-426-09	Subscriptions/Books	500	500
7,890	6,511	9,000	8,000	101-406-5-427-01	Travel & Lodging	9,000	9,000
4,833	1,423	3,000	3,000	101-406-5-427-02	Registration & Training	3,000	3,000
1,037	914	1,100	1,100	101-406-5-428-01	Telephone	1,100	1,100
1,935	2,097	2,200	2,200	101-406-5-429-01	Membership & Dues	2,200	2,200
18,118	12,907	18,450	17,050		**Total Other Expenditures**	18,615	18,600
188,083	194,005	209,564	208,164		**Total Expenditures**	296,566	301,900

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					CITY ATTORNEY		
-	-	-	-	101-412-5-422-01	Contracted Legal Services	-	
76,013	79,053	82,216	82,216	101-412-5-422-07	Contracted Services	85,505	88,000
8,584	43,153	10,000	10,000	101-412-5-422-08	Litigation Expense	10,000	10,000
-	-	-	-	101-412-5-426-03	General Supplies	-	-
-	-	-	-	101-412-5-426-09	Subscriptions/Books	-	-
860	2,744	3,500	3,000	101-412-5-427-01	Travel & Lodging	4,000	4,000
-	-	-	-	101-412-5-427-02	Registration & Training	-	-
-	-	-	-	101-412-5-429-01	Membership & Dues	-	-
85,456	124,951	95,716	95,216		**Total Expenditures**	99,505	102,000
					HUMAN RESOURCES		
355	(23)	-	-	101-414-4-334-09	Grant	-	-
1,908	2,977	2,000	3,100	101-414-4-441-08	Reimbursed Expense	2,000	2,000
2,263	2,954	2,000	3,100		**Total Revenues**	2,000	2,000
130,569	141,186	134,968	134,968	101-414-5-101-00	Regular Pay	127,280	130,000
-	336	-	500	101-414-5-101-04	Overtime Pay	-	-
-	80	600	-	101-414-5-101-10	Wellness	600	600
9,235	9,061	10,409	10,409	101-414-5-120-00	FICA	10,110	10,300
7,839	7,731	8,164	8,164	101-414-5-121-09	Retirement	7,929	8,150
16,934	20,569	27,400	27,400	101-414-5-123-00	Group Insurance	33,058	33,500
428	441	440	440	101-414-5-130-00	Workmans Compensation	495	500
3,675	4,214	4,215	4,200	101-414-5-135-00	Employee Assistance Program	5,092	5,000
168,679	183,618	186,196	186,081		**Total Personnel Services**	184,564	188,050
270	276	324	684	101-414-5-421-00	Insurance	345	400
1,767	348	2,545	2,700	101-414-5-422-03	Consulting & Engineering	2,545	2,550
1,890	2,406	3,150	2,250	101-414-5-422-14	Cafeteria Plan Adm Fee	3,150	3,150
4,027	10,380	6,900	10,000	101-414-5-423-01	Publication & Recording Fees	6,900	6,900
794	1,004	780	1,000	101-414-5-425-01	Maintenance Office Equipment	780	1,000
328	2,225	2,800	2,300	101-414-5-426-01	Office Supplies	2,800	2,800
-	455	450	450	101-414-5-426-09	Subscriptions/Books	450	450
1,561	994	2,225	2,000	101-414-5-427-01	Travel & Lodging	2,225	2,225
855	968	2,275	1,000	101-414-5-427-02	Registration & Training	2,275	2,275
500	104	492	200	101-414-5-428-01	Telephone	492	500
400	415	1,089	1,089	101-414-5-429-01	Membership & Dues	1,089	1,100
694	655	750	700	101-414-5-429-08	Postage	750	750
1,227	2,873	1,200	1,200	101-414-5-429-09	Miscellaneous	1,200	1,200
5,846	3,222	6,000	5,000	101-414-5-429-10	Safety Program Training	5,000	5,000
21,092	1,407	15,000	4,000	101-414-5-429-15	In-House Training	15,000	15,000
41,251	27,729	45,980	34,573		**Total Other Expenditures**	45,001	45,300
209,930	211,347	232,176	220,654	-	**Total Expenditures**	229,565	233,350

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					FINANCE OFFICE		
4,549	4,173	4,400	4,400	101-415-4-441-04	Professional Services	4,400	4,400
7,826	7,799	-	8,000	101-415-4-441-08	Reimbursed Expense	-	-
46	193	-	60	101-415-4-669-02	Miscellaneous Income	-	-
12,421	12,165	4,400	12,460		**Total Revenue**	4,400	4,400
252,495	298,114	321,943	312,700	101-415-5-101-00	Regular Pay	323,406	329,880
-	4,607	-	-	101-415-5-101-01	Temporary Pay	-	-
39	8,552	1,000	2,000	101-415-5-101-04	Overtime Pay	1,000	1,000
-	48	900	50	101-415-5-101-10	Wellness Benefit	900	900
17,948	22,020	24,774	24,774	101-415-5-120-00	FICA	25,604	25,800
15,161	18,409	19,431	19,431	101-415-5-121-09	Retirement	20,081	20,600
34,052	46,882	48,031	48,031	101-415-5-123-00	Group Insurance	49,277	49,500
830	855	979	979	101-415-5-130-00	Workmans Compensation	1,164	1,150
320,525	399,487	417,058	407,965		**Total Personnel Services**	421,432	428,830
628	553	601	601	101-415-5-421-00	Insurance	726	750
31,580	36,630	50,000	50,000	101-415-5-422-02	Contracted Auditing Services	52,300	53,000
23,719	32,684	35,263	35,263	101-415-5-422-07	Contracting Services	38,323	38,000
2,242	2,126	2,400	2,400	101-415-5-423-01	Publication/Recording Fees	2,400	2,400
6,998	7,999	12,000	12,000	101-415-5-426-00	Advance for Postage	12,000	12,000
4,119	5,651	6,000	6,000	101-415-5-426-01	Office Supplies	6,000	6,000
940	575	1,200	1,000	101-415-5-426-09	Subscriptions/Books	1,200	1,200
8,154	3,866	8,000	8,000	101-415-5-427-01	Travel & Lodging	8,000	7,500
4,964	955	7,510	7,510	101-415-5-427-02	Registration & Training	4,110	4,110
1,307	1,718	804	800	101-415-5-428-01	Telephone	804	804
935	789	1,470	1,400	101-415-5-429-01	Membership & Dues	1,850	1,700
41	188	550	200	101-415-5-429-09	Miscellaneous	550	550
85,627	93,734	125,798	125,174		**Total Other Expenditures**	128,263	128,014
(21)	-	-	-	101-415-5-920-00	Furniture & Equipment	-	
-	-	-	-	101-415-5-940-00	Other Capital	-	
-	-	-	-	101-415-5-950-01	Capital less than $5,000	-	
(21)	-	-	-		**Total Capital Expenditures**	-	-
406,132	493,221	542,856	533,139		**Total Expenditures**	549,695	556,844

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					INFORMATION TECHNOLOGY		
41,844	53,419	96,305	96,305	101-416-5-101-00	Regular Pay	98,626	100,600
5,005	-	-	-	101-416-5-101-01	Temporary Pay	-	-
2,391	8,436	2,500	3,000	101-416-5-101-04	Overttime Pay	2,500	2,500
-	-	300	-	101-416-5-101-10	Wellness Benefit	600	600
3,606	4,541	7,555	7,555	101-416-5-120-00	FICA	8,020	8,020
2,654	3,713	5,925	5,925	101-416-5-121-09	Retirement	6,291	6,500
4,026	4,826	10,397	10,397	101-416-5-123-00	Group Insurance	16,197	16,500
164	169	301	301	101-416-5-130-00	Workmans Compensation	480	480
59,691	75,103	123,283	123,483		**Total Personnel Services**	132,714	135,200
134	136	199	199	101-416-5-421-00	Insurance	420	450
15,638	6,848	7,000	13,000	101-416-5-422-07	Software Services	13,961	15,000
2,972	3,338	3,500	3,500	101-416-5-426-01	Office Supplies	3,500	3,500
48	-	500	100	101-416-5-426-09	Subscriptions/Books	500	500
222	411	1,500	1,000	101-416-5-427-01	Travel & Lodging	1,500	1,500
-	-	500	-	101-416-5-427-02	Registration & Training	1,000	1,000
13,611	12,146	19,258	12,900	101-416-5-428-01	Telephone	12,927	12,900
-	-	200	-	101-416-5-429-01	Memberships & Dues	200	200
112	21	150	100	101-416-5-429-09	Miscellaneous	300	300
32,737	22,900	32,807	30,799		**Total Other Expenditures**	34,308	35,350
-	30,729	8,000	8,000	101-416-5-940-00	Other Capital-IT	27,400	27,000
1,578	971	-	-	101-416-5-940-03	Other Capital-City Clerk	8,000	1,100
-	-	-	-	101-416-5-940-06	Other Capital-City Manager	3,200	-
-	870	-	-	101-416-5-940-14	Other Capital-Human Resources	1,500	-
5,901	44,246	2,200	2,200	101-416-5-940-15	Other Capital-Finance	8,000	1,500
12,888	3,123	6,888	6,888	101-416-5-940-19	Other Capital-Eng	7,950	7,950
2,041	3,446	-	-	101-416-5-950-01	Capital less than $5,000-IT	6,500	-
-	11,806	2,600	2,600	101-416-5-950-18	Capital less than $5,000-C Dev	1,100	-
-	-	7,988	7,988	101-416-5-950-19	Capital less than $5,000-Eng	-	1,100
13,351	2,654	96,065	96,065	101-416-5-950-21	Capital less than $5,000-PD	4,400	33,900
12,641	917	4,100	4,100	101-416-5-950-22	Capital less than $5,000-Fire	-	9,600
-	1,736	-	-	101-416-5-950-31	Street/Computer Eqp	1,500	-
-	917	-	-	101-416-5-950-51	Capital less than $5,000-Rec	4,200	-
48,400	101,414	127,841	127,841		**Total Capital Expenditures**	73,750	82,150
140,828	199,418	283,931	282,123		**Total Expenditures**	240,772	252,700

					GENERAL GOVERNMENT BUILDINGS		
-	-	-	1,570	101-417-4-441-08	Reimbursed Expense	-	-
-	-	-	1,570		**Total Revenues**	-	-
14,230	15,266	18,640	16,000	101-417-5-421-00	Insurance	16,122	16,200
14,588	-	-	-	101-417-5-422-07	Contracting Services	-	-
2,379	3,655	3,100	3,600	101-417-5-424-01	Equipment Rental	3,100	3,100
1,507	1,263	3,600	1,500	101-417-5-425-01	Maintenance Office Equipment	3,600	3,600
12	-	500	500	101-417-5-425-05	Maintenance Building	500	500
443	407	500	500	101-417-5-426-03	General Supplies	500	500
-	-	-	-	101-417-5-426-04	Cleaning Supplies	-	-
72	-	-	-	101-417-5-428-01	Telephone	-	-
2,251	2,343	2,400	2,400	101-417-5-428-02	Electric & Water	2,400	2,400
331	351	700	400	101-417-5-428-03	Heat	700	700
-	-	-	-	101-417-5-429-03	Cleaning Services	-	-
35,812	23,285	29,440	24,900		**Total Other Expenditures**	26,922	27,000
-	-	-	-	101-417-5-911-00	Buildings & Structures	20,000	-
22,778	84,325	-	-	101-417-5-911-21	Public Safety Buildings	45,500	-
-	-	-	-	101-417-5-920-00	Furniture & Equipment	7,000	-
-	55,723	-	-	101-417-5-940-00	Other Capital	-	-
6,805	18,197	9,360	9,360	101-417-5-950-01	Capital less that $5,000	9,360	5,100
29,583	158,244	9,360	9,360		**Total Capital Expenditures**	81,860	5,100
65,395	181,529	38,800	34,260		**Total Expenditures**	108,782	32,100

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					COMMUNITY DEVELOPMENT		
30,901	32,800	20,000	30,000	101-418-4-221-06	Housing Licenses	35,000	35,000
2,090	1,660	2,000	2,000	101-418-4-223-01	Sign Permits	1,500	1,545
-	-	-	-	101-418-4-334-10	Grants Federal	-	-
11,282	11,389	7,500	11,000	101-418-4-441-01	Zoning & Subdivision Fees	11,300	11,600
-	-	-	-	101-418-4-441-08	Reimbursed Expense	-	-
608	600	-	-	101-418-4-441-09	Miscellaneous	-	-
45	988	225	225	101-418-4-446-16	Code Enforcemnt Inspection Fee	225	250
115	(20)	60	-	101-418-4-555-00	Parking Fines	60	65
14,672	30,418	13,000	15,000	101-418-4-662-01	Rental Income	19,142	19,200
59,713	77,835	42,785	58,225		**Total Revenue**	67,227	67,660
280,719	281,011	303,278	303,278	101-418-5-101-00	Regular Pay	290,926	297,000
-	579	-	750	101-418-5-101-04	Overttime Pay	1,000	1,000
1,084	796	1,200	800	101-418-5-101-10	Wellness Benefit	1,200	1,200
19,573	19,559	23,253	23,253	101-418-5-120-00	FICA	23,654	24,300
16,910	16,938	18,238	18,238	101-418-5-121-09	Retirement	18,103	18,600
43,122	43,765	48,776	48,776	101-418-5-123-00	Group Insurance	53,549	53,500
3,170	3,233	3,239	3,239	101-418-5-130-00	Workmans Compensation	3,662	3,700
364,578	365,881	397,984	398,334		**Total Personnel Services**	392,094	399,300
1,714	1,570	1,834	1,834	101-418-5-421-00	Insurance	1,930	1,930
-	128	2,000	1,000	101-418-5-422-03	Consulting/Engineering	2,000	2,000
-	2,338	5,800	2,500	101-418-5-422-07	Contracted Services	6,000	6,000
653	736	850	800	101-418-5-423-01	Publication/Recording Fees	850	850
-	-	1,000	500	101-418-5-423-05	Advertising/Public Education	1,000	1,000
2,177	-	-	-	101-418-5-425-01	Maintenance Office Equipment	-	-
1,149	94	600	500	101-418-5-425-02	Maintenance Motor Vehicles	600	600
66	3,685	1,000	1,000	101-418-5-425-05	Maintenance Rental Buildings	6,000	2,000
2,440	3,051	4,000	3,000	101-418-5-426-01	Office Supplies	3,500	3,500
134	248	500	500	101-418-5-426-03	General Supplies	500	500
-	-	-	-	101-418-5-426-05	Photographic Supplies	-	-
-	313	1,000	500	101-418-5-426-09	Subscriptions/Books	1,000	1,000
2,920	2,637	3,500	3,000	101-418-5-426-10	Gasoline	3,500	3,500
-	-	500	500	101-418-5-426-12	Tires	500	500
2,765	320	4,500	500	101-418-5-427-01	Travel & Lodging	4,500	4,500
1,275	130	2,500	300	101-418-5-427-02	Registration & Training	2,500	2,500
1,529	1,998	3,550	2,500	101-418-5-428-01	Telephone	3,950	3,950
2,108	2,015	3,600	3,600	101-418-5-428-02	Electric and Water	3,600	3,600
608	-	-	-	101-418-5-428-03	Heat	-	-
405	399	700	700	101-418-5-429-01	Membership & Dues	1,000	1,000
-	179	-	-	101-418-5-429-09	Miscellaneous	-	-
-	-	-	-	101-418-5-856-01	Chamber	-	-
19,945	19,840	37,434	23,234		**Total Other Expenditures**	42,930	38,930
-	8,415	-	-	101-418-5-911-00	Buildings & Structures	-	-
-	-	-	-	101-418-5-930-00	Machinery & Auto Equipment	-	15,000
19,425	5,946	1,500	1,941	101-418-5-940-00	Other Capital	-	1,500,000
342,805	-	-	-	101-418-5-960-00	Street & Sidewalk Improvements	-	2,000,000
362,230	14,361	1,500	1,941		**Total Capital Expenditures**	-	3,515,000
746,752	400,081	436,918	423,509		**Total Expenditures**	435,024	3,953,230

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					ENGINEERING DEPARTMENT		
163,965	124,225	124,881	124,200	101-419-4-223-01	Building Permits/Engineer Fees	145,000	150,000
-	50	-	-	101-419-4-441-08	Reimbursed Expense	-	-
11	40	50	50	101-419-4-441-09	Miscellaneous	50	50
1,257	2,325	1,600	1,800	101-419-4-662-09	Vehicle Rental	1,700	1,700
165,232	126,639	126,531	126,050		**Total Revenues**	146,750	151,750
315,164	309,737	337,387	337,387	101-419-5-101-00	Regular Pay	322,966	330,000
10,001	18,280	12,000	12,000	101-419-5-101-01	Temporary Pay	19,500	19,500
3	1,205	800	800	101-419-5-101-04	Overttime Pay	1,300	1,300
463	397	600	500	101-419-5-101-10	Wellness Benefit	600	600
23,493	23,888	26,835	26,835	101-419-5-120-00	FICA	27,068	27,200
18,951	18,655	20,327	20,327	101-419-5-121-09	Retirement	20,060	20,200
52,415	41,361	41,821	41,821	101-419-5-123-00	Group Insurance	43,653	43,700
4,117	4,199	4,517	4,517	101-419-5-130-00	Workmans Compensation	4,756	4,750
-	-	600	-	101-419-5-136-00	Wellness Reimbursement	600	600
424,607	417,722	444,887	444,187		**Total Personnel Services**	440,503	447,850
4,742	4,042	4,039	4,039	101-419-5-421-00	Insurance	5,217	5,250
-	-	500	-	101-419-5-422-03	Consulting/Engineering	500	500
135	48	320	150	101-419-5-422-09	Testing Services	320	350
169	309	300	300	101-419-5-423-01	Publication/Recording Fees	300	300
-	-	1,052	-	101-419-5-425-01	Maintenance Office Equipment	500	500
1,402	2,630	1,300	2,000	101-419-5-425-02	Maintenance Motor Vehicles	1,800	1,800
1,370	-	250	250	101-419-5-425-04	Maintenance of Equipment	250	250
3,853	3,574	5,000	4,000	101-419-5-426-01	Office Supplies	5,000	5,000
658	507	2,100	1,000	101-419-5-426-03	General Supplies	2,100	2,100
-	25	110	75	101-419-5-426-05	Photographic Supplies	110	110
2,960	2,836	3,800	3,500	101-419-5-426-09	Subscriptions/Books	3,800	3,800
3,101	1,994	3,700	2,500	101-419-5-426-10	Gasoline	3,700	3,700
-	140	460	460	101-419-5-426-12	Tires	460	460
1,265	2,742	3,100	2,700	101-419-5-427-01	Travel & Lodging	3,100	3,100
860	1,940	2,200	2,000	101-419-5-427-02	Registration & Training	2,200	3,200
3,846	2,955	4,500	3,000	101-419-5-428-01	Telephone	3,000	3,000
1,417	1,359	1,400	1,400	101-419-5-429-01	Membership & Dues	1,445	1,450
25,779	25,101	34,131	27,374		**Total Other Expenditures**	33,802	34,870
2,177	2,338	2,000	2,000	101-419-5-920-00	Furniture & Equipment	-	-
-	20,891	-	-	101-419-5-930-00	Machinery & Auto Equipment	-	15,000
525	-	-	-	101-419-5-950-01	Capital less than $5,000	-	-
2,703	23,229	2,000	2,000		**Total Capital Expenditures**	-	15,000
453,089	466,052	481,018	473,561		**Total Expenditures**	474,305	497,720

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					CITY/COUNTY ADMIN BUILDING		
-	140,000	-	-	101-420-4-334-00	Grants	-	
-	-	162,344	162,344	101-420-4-441-08	52% County Reimbursement	185,200	185,200
-	140,000	162,344	162,344		**Total Revenue**	185,200	185,200
4,859	7,083	5,000	7,000	101-420-5-101-20	Reimbursement for County Emp	7,000	7,000
4,859	7,083	5,000	7,000	-	**Total Personnel Services**	7,000	7,000
4,107	4,299	4,299	4,299	101-420-5-421-00	Insurance	9,500	9,500
-	-	-	-	101-420-5-422-07	Contracted Services	95,000	95,000
16,707	26,950	17,000	17,000	101-420-5-425-05	Maintenance of Building	20,000	20,000
2,084	3,272	2,500	3,000	101-420-5-426-03	Supplies	3,000	3,000
3,649	5,030	4,000	6,000	101-420-5-426-04	Cleaning Supplies	5,000	5,000
34,225	16,808	35,000	35,000	101-420-5-428-01	Telephone	38,000	38,000
66,631	26,647	70,000	65,000	101-420-5-428-02	Electric & Water	65,000	65,000
15,088	11,718	22,000	22,000	101-420-5-428-03	Heat	25,000	25,000
-	-	600	600	101-420-5-428-05	Hauling Services	600	600
71,213	61,896	51,600	62,000	101-420-5-429-03	Cleaning Services	70,000	70,000
(93,348)	12,257	95,000	65,000	101-420-5-429-09	Miscellaneous	-	-
120,356	168,877	301,999	279,899		**Total Other Expenditures**	331,100	331,100
12,753	(4,770)	10,000	10,000	101-420-5-911-00	Building	-	
23,344	8,309	-	-	101-420-5-920-00	Furniture & Equipment	10,783	5,000
36,097	3,539	10,000	10,000		**Total Capital Expenditures**	10,783	5,000
161,311	179,498	316,999	296,899		**Total Expenditures**	348,883	343,100

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					POLICE DEPARTMENT		
84,903	24,044	15,715	15,715	101-421-4-334-09	Grants	22,357	22,400
5,461	7,827	6,700	7,000	101-421-4-441-08	Reimbursed Expense	58,838	58,850
-	-	-	-	101-421-4-442-08	Alarm Surcharges	-	-
2,337	4,339	27,035	27,035	101-421-4-442-09	Miscellaneous	2,500	2,500
3,158	3,179	4,800	4,500	101-421-4-442-10	Safety Town Fees	4,800	4,800
2,375	4,539	2,500	2,500	101-421-4-446-10	Donations	2,500	2,500
900	1,934	1,500	1,500	101-421-4-446-11	Dare Donations	1,500	1,500
15,664	20,972	16,000	18,000	101-421-4-551-00	Court Fines	18,000	18,000
81,719	57,951	75,000	75,000	101-421-4-555-00	Parking Fines	76,000	76,000
10,027	4,000	7,000	7,000	101-421-4-664-00	Sale of Fixed Assets	45,000	45,000
206,542	128,785	156,250	158,250		**Total Revenue**	231,495	231,550
1,806,288	1,815,796	1,979,058	1,979,058	101-421-5-101-00	Regular Pay	2,011,368	2,050,000
7,651	17,040	34,500	34,500	101-421-5-101-01	Temporary Pay	34,500	35,000
53,064	110,265	54,000	60,000	101-421-5-101-04	Overttime Pay	54,000	54,000
1,240	2,768	4,400	4,000	101-421-5-101-07	Clothing Allowance	4,400	4,500
642	768	1,200	750	101-421-5-101-10	Wellness Benefit	1,200	1,200
137,091	142,875	157,729	157,729	101-421-5-120-00	FICA	165,796	165,900
145,012	151,537	159,696	159,696	101-421-5-121-09	Retirement	167,676	171,000
320,912	318,000	338,496	338,496	101-421-5-123-00	Group Insurance	362,183	363,000
50,656	55,207	58,274	58,274	101-421-5-130-00	Workmans Compensation	63,500	63,500
2,522,558	2,614,256	2,787,353	2,792,503		**Total Personnel Services**	2,864,623	2,908,100
22,134	28,838	29,784	29,784	101-421-5-421-00	Insurance	31,918	32,000
4,440	1,738	11,250	16,000	101-421-5-422-03	Consulting/Engineering	16,527	16,000
574	2,635	1,700	1,700	101-421-5-422-06	Medical Services	1,700	1,700
-	-	-	-	101-421-5-422-07	Evidence Bar Code System	-	-
555	2,620	2,000	2,000	101-421-5-422-09	Testing Services	2,000	2,000
3,382	3,122	3,500	3,500	101-421-5-424-01	Equipment Rental	3,500	3,500
2,390	3,541	2,300	2,300	101-421-5-425-01	Maintenance Office Equipment	2,300	2,300
20,499	19,887	20,000	20,000	101-421-5-425-02	Maintenance Motor Vehicle	20,000	20,000
2,136	2,222	1,800	2,000	101-421-5-425-04	Maintenance Equipment	1,800	1,800
17,608	8,982	11,000	11,000	101-421-5-425-05	Maintenance Building	11,000	11,000
1,961	695	3,000	2,000	101-421-5-425-06	Maintenance Radio	3,000	3,000
9,304	6,179	9,500	9,200	101-421-5-426-01	Office Supplies	9,500	9,500
18,796	20,934	19,000	19,000	101-421-5-426-03	General Supplies	19,000	19,000
2,442	1,560	2,600	2,000	101-421-5-426-04	Cleaning Supplies	2,600	2,600
2,471	2,668	2,500	2,500	101-421-5-426-05	Investigation Supplies	4,258	3,000
949	639	750	700	101-421-5-426-09	Subscriptions/Books	750	750
67,569	48,713	75,000	50,000	101-421-5-426-10	Gasoline	75,000	75,000
605	2,128	4,000	3,000	101-421-5-426-12	Tires	4,000	4,000
12,577	18,234	17,000	17,000	101-421-5-426-17	Uniforms	17,000	17,000
3,134	2,503	3,300	3,000	101-421-5-426-30	SWAT Tactical Supplies	3,300	3,000
6,218	3,600	8,000	6,200	101-421-5-427-01	Travel & Lodging	8,000	8,000
3,582	5,098	4,000	4,000	101-421-5-427-02	Registration & Training	4,000	4,000
12,976	15,819	15,120	15,120	101-421-5-427-03	Gun Range Training Expenses	15,120	10,000
12,261	16,988	17,500	17,500	101-421-5-428-01	Telephone	21,765	21,000
29,235	30,104	30,500	30,500	101-421-5-428-02	Electric & Water	30,500	30,500
7,826	7,075	8,500	9,500	101-421-5-428-03	Heat	8,500	8,500
2,230	785	2,000	1,500	101-421-5-428-08	Sirens	2,000	2,000
490	730	600	500	101-421-5-429-00	Miscellaneous	600	600
955	1,798	1,400	1,800	101-421-5-429-01	Membership & Dues	1,400	1,400
13,868	18,345	18,000	18,300	101-421-5-429-03	Cleaning Services	18,000	18,000
2,116	1,364	1,500	1,500	101-421-5-429-09	Reserve Expenses	1,500	1,500
2,712	2,137	2,700	2,700	101-421-5-429-10	Dare Expenditures	2,700	2,700
5,014	6,478	5,000	5,000	101-421-5-856-21	Safety Town	5,000	5,000
293,010	288,157	334,804	310,804		**Total Other Expenditures**	348,238	340,350
26,980	640	-	-	101-421-5-911-00	Building & Structures	-	
13,049	60,291	-	-	101-421-5-920-00	Furniture & Equipment	1,750	22,000
66,045	40,261	151,072	166,072	101-421-5-930-00	Machinery & Auto Equipment	179,900	96,300
-	43,744	13,080	17,080	101-421-5-940-00	Other Capital	63,180	40,070
19,331	15,244	-	-	101-421-5-950-01	Capital less than $5,000	-	
125,405	160,179	164,152	183,152		**Total Capital Expenditures**	244,830	158,370
2,940,973	3,062,592	3,286,309	3,286,459		**Total Expenditures**	3,457,691	3,406,820

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					FIRE DEPARTMENT		
500	-	-	-	101-422-4-334-06	Capital Grant	-	-
4,249	500	-	-	101-422-4-334-09	Grants	-	-
61,634	65,538	62,000	62,000	101-422-4-335-06	Fire Insurance Premium	66,000	67,000
124	330	-	-	101-422-4-342-03	Fines/Fees	-	-
(196)	903	-	-	101-422-4-441-08	Reimbursed Expense	-	-
-	1,143	-	-	101-422-4-446-10	Donations	-	-
-	-	-	-	101-422-4-446-14	Fire-Rescue Call Fees	37,500	37,500
2,776	2,627	2,000	2,000	101-422-4-446-16	Inspection Fees	2,500	2,500
30	70	-	(10)	101-422-4-662-01	Rentals	-	-
-	656	-	-	101-422-4-664-00	Miscellaneous	-	-
69,117	71,767	64,000	63,990		**Total Revenue**	106,000	107,000
190,553	199,195	206,108	206,108	101-422-5-101-00	Regular Pay	208,433	212,600
1,662	-	10,000	-	101-422-5-101-01	Temporary Pay	10,000	10,000
60	-	-	-	101-422-5-101-10	Wellness Benefit	-	-
13,822	14,361	16,838	16,838	101-422-5-120-00	FICA	17,484	18,000
14,368	15,053	15,867	15,867	101-422-5-121-09	Retirement	16,511	17,000
106,634	110,538	105,481	105,481	101-422-5-121-10	Retirement/Volunteer Firemen	111,000	112,000
33,484	33,539	32,094	32,094	101-422-5-123-00	Group Insurance	35,423	35,500
12,752	12,394	13,928	13,928	101-422-5-130-00	Workmans Compensation	14,404	14,400
1,357	2,009	4,000	4,000	101-422-5-136-00	Wellness Reimbursement	4,000	4,000
374,693	387,089	404,316	394,316		**Total Personnel Services**	417,255	423,500
27,646	27,992	27,732	27,732	101-422-5-421-00	Insurance	27,732	28,000
6,678	6,625	6,500	6,500	101-422-5-422-06	Medical Services	6,500	6,500
4,874	4,256	6,000	5,000	101-422-5-422-07	Contracting Services	6,000	6,000
3,795	3,854	3,500	3,800	101-422-5-424-01	Equipment Rental	3,500	3,500
-	-	-	-	101-422-5-424-04	Hydrant Rental	-	-
707	1,383	1,250	1,250	101-422-5-425-02	Maintenance Motor Vehicles	1,250	1,250
6,028	8,405	7,500	7,500	101-422-5-425-03	Maintenance Trucks	7,500	7,500
347	2,858	8,000	4,000	101-422-5-425-04	Maintenance Equipment	7,300	7,500
1,115	288	1,000	3,000	101-422-5-425-05	Maintenance Buildings	1,000	1,000
1,159	6,158	3,000	3,000	101-422-5-425-06	Maintenance Radio	3,000	3,000
1,932	80	3,000	2,000	101-422-5-426-01	Office Supplies	3,000	3,000
26,802	31,503	36,000	32,000	101-422-5-426-03	General Supplies	32,000	32,000
460	220	300	400	101-422-5-426-04	Cleaning Supplies	300	300
-	-	150	-	101-422-5-426-05	Photographic Supplies	150	150
1,501	2,026	1,400	1,400	101-422-5-426-09	Subscriptions/Books	1,400	1,400
11,333	11,363	15,500	12,000	101-422-5-426-10	Gasoline	15,500	15,500
-	39	500	100	101-422-5-426-11	Oil & Grease Supplies	500	500
-	1,721	2,000	2,000	101-422-5-426-12	Tires	2,000	2,000
8,064	1,486	2,000	1,600	101-422-5-426-17	Uniforms & Clothing	2,000	2,000
864	409	350	350	101-422-5-426-28	Extinguishing Agents	350	350
2,465	2,915	5,000	3,000	101-422-5-426-29	Propane	5,000	5,000
16,185	13,965	15,500	15,500	101-422-5-427-01	Travel & Lodging	20,200	15,500
8,420	6,973	9,000	9,000	101-422-5-427-02	Registration & Training	9,000	9,000
6,482	3,920	5,400	4,400	101-422-5-428-01	Telephone	5,400	5,400
13,821	13,017	13,000	13,000	101-422-5-428-02	Electric & Water	13,000	13,000
1,958	2,963	2,500	2,500	101-422-5-429-01	Memberships & Dues	2,500	2,500
1,147	2,491	3,000	3,000	101-422-5-429-06	Fire Hose Replacement	3,000	3,000
278	309	300	300	101-422-5-429-08	Postage	300	300
5,284	4,001	5,000	5,000	101-422-5-429-10	Fire Safety Promotion	5,000	5,000
159,347	161,220	184,382	169,332		**Total Other Expenditures**	184,382	180,150
-	-	-	-	101-422-5-910-00	Land	-	
2,054	55,413	-	-	101-422-5-911-00	Buildings & Structures	10,000	75,000
-	179,600	172,000	172,000	101-422-5-920-00	Furniture & Equipment	-	-
158,145	158,145	858,145	858,145	101-422-5-930-00	Machinery & Auto Equipment	45,000	150,000
10,000	29,093	10,000	10,000	101-422-5-940-00	Other Capital	25,000	-
-	-	-	-	101-422-5-950-01	Capital less than $5,000	70,000	-
170,199	422,252	1,040,145	1,040,145		**Total Capital Expenditures**	150,000	225,000
704,239	970,561	1,628,843	1,603,793		**Total Expenditures**	751,637	828,650
					PUBLIC SAFETY		
87,055	87,630	89,700	89,700	101-424-5-424-04	Hydrant Rentals	90,045	92,700
87,055	87,630	89,700	89,700		**Total Expenditures**	90,045	92,700

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					STREET DEPARTMENT		
-	11,414	12,000	6,000	101-431-4-334-09	Grants	19,025	10,000
-	512,702	1,000	-	101-431-4-441-08	Reimbursed Expense	3,000	3,000
3,124	186,135	27,012	27,000	101-431-4-443-09	Miscellaneous	-	-
675	58,647	5,000	5,000	101-431-4-664-00	Sale of Fixed Assets	5,150	5,000
3,799	768,898	45,012	38,000		**Total Revenue**	27,175	18,000
687,196	691,219	702,244	702,244	101-431-5-101-00	Regular Pay	688,256	702,000
16,341	18,512	29,000	29,000	101-431-5-101-01	Temporary Pay	29,000	29,000
42,209	34,042	55,000	40,000	101-431-5-101-04	Overtime Pay	55,000	55,000
-	229	650	500	101-431-5-101-07	Clothing Allowance	650	650
75	-	300	100	101-431-5-101-10	Wellness Benefit	300	300
52,184	51,609	60,408	60,408	101-431-5-120-00	FICA	60,827	62,600
42,519	42,191	45,639	45,639	101-431-5-121-09	Retirement	45,967	47,500
111,615	115,167	125,707	125,707	101-431-5-123-00	Group Insurance	135,980	136,000
33,063	33,837	36,811	36,811	101-431-5-130-00	Workmans Compensation	38,188	38,200
985,203	986,808	1,055,759	1,040,409		**Total Personnel Services**	1,054,168	1,071,250
32,178	32,135	32,309	32,309	101-431-5-421-00	Insurance	37,500	37,500
732	432	500	500	101-431-5-422-06	Medical Services	515	500
51,692	41,322	96,000	96,000	101-431-5-422-07	Contracting Services	98,880	99,000
339	474	600	500	101-431-5-422-15	Drug & Alcohol Testing	618	600
1,179	2,246	1,500	1,500	101-431-5-423-05	Advertising/Promotion Fees	1,545	1,500
-	-	-	27,012	101-431-5-424-06	Rent	-	-
199	223	650	250	101-431-5-425-01	Maintenance Office Equipment	670	650
13,287	3,609	8,200	7,000	101-431-5-425-03	Maintenance Trucks	8,446	8,200
11,667	20,448	20,440	20,440	101-431-5-425-04	Maintenance of Equipment	21,053	21,000
1,728	10,496	4,088	4,088	101-431-5-425-05	Maintenance Buildings	4,210	4,200
95	2,083	2,500	2,500	101-431-5-425-06	Maintenance Radio	2,575	2,500
16,275	12,934	22,000	22,000	101-431-5-425-11	Maintenance Sweeper	22,660	22,000
35,405	49,468	100,000	100,000	101-431-5-425-13	Maintenance Curb & Gutter	150,000	105,000
199,080	273,260	288,000	288,000	101-431-5-425-14	Maintenance Street Sealing	295,000	305,000
1,186	1,830	3,300	3,300	101-431-5-426-01	Office Supplies	1,339	1,500
27,248	36,057	23,440	25,000	101-431-5-426-03	General Supplies	25,000	25,000
1,539	1,786	1,600	1,600	101-431-5-426-04	Cleaning Supplies	1,648	1,600
37,400	48,928	45,000	47,000	101-431-5-426-10	Gasoline	46,350	46,000
7,892	5,933	4,200	5,900	101-431-5-426-11	Oil & Grease Supplies	4,326	4,400
5,633	15,290	15,300	15,300	101-431-5-426-12	Tires	20,000	20,000
46,643	61,512	41,700	42,950	101-431-5-426-13	Diesel Fuel	42,951	43,000
475	426	1,000	1,000	101-431-5-426-15	Chemicals	1,030	1,000
2,010	1,904	2,500	2,000	101-431-5-426-17	Uniforms	2,575	2,500
7,770	3,112	7,500	7,500	101-431-5-426-18	Gravel	10,000	10,000
82,475	85,372	85,000	85,000	101-431-5-426-19	Bituminous Material	63,139	63,000
7,939	11,248	14,300	15,500	101-431-5-426-20	Dust Control	17,000	17,000
54,444	54,189	47,600	47,600	101-431-5-426-22	Salt & Calcium Chloride	49,028	48,000
13,989	12,148	11,500	11,850	101-431-5-426-23	Sand	11,845	11,500
39,311	23,818	43,400	40,000	101-431-5-426-24	Street Paint & Signs	44,702	44,000
446	1,013	2,000	2,000	101-431-5-427-01	Travel & Lodging	4,000	3,000
470	809	1,000	1,000	101-431-5-427-02	Registration & Training	1,030	1,000
5,314	5,396	5,800	5,500	101-431-5-428-01	Telephone	5,974	5,800
7,190	7,182	6,800	7,000	101-431-5-428-02	Electric & Water	7,004	7,000
10,680	10,197	19,800	19,800	101-431-5-428-03	Heat	20,394	20,000
423,950	442,059	419,140	419,140	101-431-5-428-04	Street Lights & Traffic Signal	468,750	470,000
-	-	500	500	101-431-5-428-05	Hauling Service	515	500
35	-	100	100	101-431-5-429-01	Membership & Dues	103	100
1,560	2,600	3,200	3,200	101-431-5-429-03	Cleaning Service	4,000	3,200
25	34	850	850	101-431-5-429-04	Licenses	100	850
8,671	25,766	17,500	17,500	101-431-5-441-03	West Nile Grant Expenses	19,025	20,000
1,158,152	1,307,737	1,400,817	1,430,189		**Total Other Expenditures**	1,515,500	1,477,600
-	-	-	-	101-431-5-920-00	Furniture & Equipment	50,000	-
69,979	549,697	273,000	273,000	101-431-5-930-00	Machinery & Auto Equipment	293,000	341,000
-	7,816	-	-	101-431-5-950-01	Capital less than $5,000	-	-
461,384	580,356	880,000	800,000	101-431-5-960-00	Street & Sidewalk Improvements	715,000	1,292,000
531,362	1,137,869	1,153,000	1,073,000		**Total Capital Expenditures**	1,058,000	1,633,000
2,674,717	3,432,414	3,609,576	3,543,598		**Total Expenditures**	3,627,668	4,181,850

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					ANIMAL CONTROL		
2,230	3,196	1,800	3,000	101-442-4-221-04	Animal Licenses	3,000	3,000
1,132	-	300	300	101-442-4-441-08	Reimbursed Expense	300	300
8,135	8,452	9,000	8,500	101-442-4-445-02	Housing, Feed & Care	8,500	8,500
400	200	500	300	101-442-4-445-09	Fees	300	300
9,770	11,990	10,000	11,000	101-442-4-556-00	Animal at Large Fines	11,800	11,800
21,667	23,838	21,600	23,100		**Total Revenue**	23,900	23,900
48,194	49,539	50,522	50,522	101-442-5-101-00	Regular Pay	50,583	51,600
14,521	15,717	15,500	15,500	101-442-5-101-01	Temporary Pay	15,500	15,500
-	1,259	500	500	101-442-5-101-04	Overtime Pay	500	500
-	-	50	50	101-442-5-101-07	Clothing Allowance	50	50
-	-	-	-	101-442-5-101-10	Wellness Benefit	-	-
4,646	4,967	5,093	5,093	101-442-5-120-00	FICA	5,209	5,370
2,892	3,052	3,064	3,064	101-442-5-121-09	Retirement	3,156	3,250
9,628	9,562	5,682	5,682	101-442-5-123-00	Group Insurance	10,085	10,100
1,316	1,332	1,409	1,409	101-442-5-130-00	Workmans Compensation	1,521	1,550
81,196	85,427	81,820	81,820		**Total Personnel Services**	86,604	87,920
493	495	508	508	101-442-5-421-00	Insurance	559	560
53	-	300	100	101-442-5-422-09	Testing Services	300	300
2,279	708	500	500	101-442-5-425-03	Maintenance Trucks	500	500
-	-	-	-	101-442-5-425-04	Maintenance Equipment	-	-
156	54	500	500	101-442-5-425-05	Maintenance Buildings	500	500
-	-	200	-	101-442-5-425-06	Maintenance Radio	200	200
279	179	500	300	101-442-5-426-01	Office Supplies	500	500
927	497	1,000	900	101-442-5-426-03	General Supplies	1,000	1,000
222	507	600	600	101-442-5-426-04	Cleaning Supplies	600	600
4,758	3,839	6,500	4,800	101-442-5-426-10	Gasoline	6,500	6,500
-	-	900	-	101-442-5-426-12	Tires	900	900
-	324	300	350	101-442-5-426-15	Chemicals	300	300
87	227	400	400	101-442-5-426-17	Uniforms	400	400
-	-	700	-	101-442-5-427-01	Travel & Lodging	700	700
-	-	150	-	101-442-5-427-02	Registration & Training	150	150
1,671	2,571	1,900	2,500	101-442-5-428-01	Telephone	1,900	2,200
3,305	3,091	3,800	3,200	101-442-5-428-02	Electric & Water	3,800	3,800
-	-	-	-	101-442-5-428-05	Hauling Services	-	-
-	-	-	-	101-442-5-429-01	Membership & Dues	-	-
14,230	12,492	18,758	14,658		**Total Other Expenditures**	18,809	19,110
323	4,840	-	-	101-442-5-911-00	Building & Structures	5,799	-
-	-	-	-	101-442-5-930-00	Machinery & Auto Equipment	31,400	-
323	4,840	-	-		**Total Capital Expenditures**	37,199	-
95,749	102,759	100,578	96,478		**Total Expenditures**	142,612	107,030

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					DAKOTA NATURE PARK		
-	-	-	-	101-448-4-334-09	Grants	-	-
-	-	-	-	101-448-4-423-05	Advertising	-	1,250
-	1,787	12,000	3,000	101-448-4-446-03	Program Fees	3,000	3,000
-	-	-	-	101-448-4-446-10	Donations	-	-
-	-	1,200	1,200	101-448-4-669-02	Miscellaneous	1,236	-
108	7,623	2,000	2,000	101-448-4-848-10	Equipment Rental	7,000	7,000
115	4,285	8,000	4,500	101-448-4-848-12	Building Rentals	8,000	8,000
223	13,695	23,200	10,700		**Total Revenues**	19,236	19,250
-	-	-	-	101-448-5-101-00	Regular Pay	-	
858	26,112	33,000	30,000	101-448-5-101-01	Temporary Pay	33,000	33,660
-	87	-	500	101-448-5-101-04	Overtime	-	-
66	2,004	2,525	2,525	101-448-5-120-00	FICA	2,525	2,600
-	-	-	-	101-448-5-121-09	Retirement	-	-
-	-	-	-	101-448-5-123-00	Group Insurance	-	-
-	145	460	460	101-448-5-130-00	Workman's Compensation	482	500
924	28,348	35,985	33,485		**Total Personnel Services**	36,007	36,760
296	6,137	1,477	1,477	101-448-5-421-00	Insurance	6,638	6,800
-	-	1,200	(1,200)	101-448-4-423-05	Advertising	1,236	-
-	-	2,400	2,400	101-448-5-422-07	Contracted Services	2,400	2,400
-	-	1,000	1,000	101-448-5-423-05	Advertising	1,000	1,000
4,604	4,903	2,000	3,000	101-448-5-426-03	Supplies	4,500	4,500
-	-	1,200	500	101-448-5-426-17	Uniforms	1,200	1,200
-	-	-	700	101-448-5-428-01	Telephone	-	-
1,674	6,835	7,500	7,500	101-448-5-428-02	Electricity	7,725	7,725
-	-	-	-	101-448-5-428-03	Heat	-	-
-	-	350	-	101-448-5-854-00	Refunds	350	350
6,574	17,876	17,127	15,377		**Total Other Expenditures**	25,049	23,975
-	-	-	16,000	101-448-5-911-00	Buildings & Structures	-	
-	-	-	16,000		**Total Capital Expenditures**	-	-
7,498	46,223	53,112	64,862		**Total Expenditures**	61,056	60,735

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					AQUATIC CENTER		
27,178	25,645	38,000	26,000	101-449-4-346-04	Aquatic Center Concessions	31,000	32,000
137,319	145,221	183,000	150,000	101-449-4-446-02	Swimming Pool Fees	149,329	150,000
164,497	170,866	221,000	176,000		**Total Revenue**	180,329	182,000
47,187	47,920	54,474	54,474	101-449-5-101-00	Regular Pay	54,190	55,275
144,161	144,406	156,500	145,000	101-449-5-101-01	Temporary Pay	153,500	153,500
-	3,231	-	3,200	101-449-5-101-04	Overttime Pay	3,000	3,000
1,800	1,800	1,800	1,800	101-449-5-101-06	Car Allowance	1,800	1,800
-	-	1,520	1,800	101-449-5-101-07	Clothing/Boot Allowance	1,520	1,520
71	60	-	60	101-449-5-101-10	Wellness Benefit	-	-
14,563	14,899	16,393	16,393	101-449-5-120-00	FICA	16,493	16,850
2,944	2,988	3,538	3,538	101-449-5-121-09	Retirement	3,856	3,940
7,099	6,711	7,006	7,006	101-449-5-123-00	Group Insurance	7,248	7,250
7,421	7,644	7,145	7,145	101-449-5-130-00	Workmans Compensation	8,573	8,575
225,245	229,659	248,376	240,416		**Total Personnel Services**	250,180	251,710
8,298	8,170	7,119	7,119	101-449-5-421-00	Insurance	7,849	7,700
90	725	250	300	101-449-5-422-09	Testing Services	250	250
131	790	1,000	1,000	101-449-5-423-05	Advertising-Promotion Fees	1,000	1,000
11,881	3,254	3,000	3,000	101-449-5-425-04	Maintenance Equipment	5,500	5,500
411	4,099	8,500	8,500	101-449-5-425-05	Maint Buildings & Structures	6,000	6,000
259	506	1,000	600	101-449-5-426-01	Office Supplies	1,000	1,000
2,188	3,548	2,000	3,500	101-449-5-426-03	General Supplies	2,400	2,400
2,469	1,196	1,500	1,200	101-449-5-426-04	Cleaning Supplies	1,500	1,500
23,802	18,601	20,500	23,000	101-449-5-426-15	Chemicals	20,500	20,500
322	369	250	375	101-449-5-428-01	Telephone	250	250
34,002	35,931	36,500	36,500	101-449-5-428-02	Electric & Water	36,500	36,500
18,820	22,226	15,000	22,000	101-449-5-428-03	Heat	15,000	15,000
-	-	-	-	101-449-5-429-08	Postage	-	-
15,728	15,899	20,000	18,000	101-449-5-447-10	Concession Supplies	18,000	18,000
-	-	250	-	101-449-5-469-00	Credit Card Fees	250	250
118,400	115,314	116,869	125,094		**Total Other Expenditures**	115,999	115,850
18,218	284	-	12,670	101-449-5-911-00	Buildings & Structures	-	
-	11,681	65,000	52,330	101-449-5-920-00	Furniture & Equipment	16,000	20,000
18,218	11,965	65,000	65,000		**Total Capital Expenditures**	16,000	20,000
361,863	356,938	430,245	430,510		**Total Expenditures**	382,179	387,560

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					RECREATION DEPARTMENT		
-	-	4,000	4,000	101-451-4-334-09	Grants	-	-
1,125	2,103	-	2,150	101-451-4-441-08	Advertising	1,500	1,500
77,267	76,056	108,150	100,000	101-451-4-446-03	Recreation Program Fees	100,000	100,000
-	-	-	-	101-451-4-446-04	Cultural Center Fees	-	-
10,153	8,413	14,000	8,500	101-451-4-446-07	Reimbursements	14,000	14,000
12,900	13,725	-	-	101-451-4-446-10	Donation	-	-
-	-	-	-	101-451-4-664-00	Sale of Fixed Asset	-	-
307	7,833	1,000	2,000	101-451-4-669-02	Sponsorships	3,200	3,200
101,752	108,130	127,150	116,650		**Total Revenue**	118,700	118,700
76,712	79,245	85,970	85,970	101-451-5-101-00	Regular Pay	85,481	87,200
83,685	72,145	89,253	89,253	101-451-5-101-01	Temporary Pay-Recreation	89,253	89,300
8,410	7,108	9,500	9,500	101-451-5-101-02	Temporary Pay-Affliate	9,500	9,500
-	396	-	-	101-451-5-101-04	Overtime Pay	-	-
3,750	3,750	3,750	3,750	101-451-5-101-06	Car Allowance	3,750	3,750
-	-	30	-	101-451-5-101-07	Clothing Allowance	-	-
155	140	200	150	101-451-5-101-10	Wellness Benefit	200	200
12,843	12,091	14,436	14,436	101-451-5-120-00	FICA	14,590	14,900
4,936	5,154	5,397	5,397	101-451-5-121-09	Retirement	5,518	5,650
15,301	15,337	14,237	14,237	101-451-5-123-00	Group Insurance	14,832	14,900
1,699	1,750	1,750	1,750	101-451-5-130-00	Workmans Compensation	1,963	2,000
207,490	197,115	224,523	224,443		**Total Personnel Services**	225,087	227,400
2,277	2,346	2,000	2,000	101-451-5-421-00	Insurance	2,631	2,650
-	5,514	4,120	5,000	101-451-5-422-07	Contracting Services	4,120	4,120
11,021	11,462	10,300	11,400	101-451-5-423-05	Advertising/Promotion Fees	10,300	10,300
117	-	515	-	101-451-5-425-02	Maintenance Motor Vehicle	500	500
1,330	2,829	5,770	3,000	101-451-5-425-05	Maintenace Buildings	5,770	5,770
1,345	2,038	2,575	1,500	101-451-5-426-01	Office Supplies	2,575	2,575
448	303	1,545	700	101-451-5-426-04	Cleaning Supplies	1,545	1,545
30,340	33,000	25,550	30,000	101-451-5-426-07	Recreation Supplies	21,550	21,550
-	-	100	-	101-451-5-426-09	Subscriptions/Books	103	100
814	828	1,000	1,000	101-451-5-426-10	Gasoline	1,000	1,000
6,251	5,046	10,000	7,000	101-451-5-426-17	Uniforms	10,000	10,000
1,793	1,212	2,500	1,200	101-451-5-427-01	Travel & Lodging	2,500	2,500
754	960	1,000	1,000	101-451-5-427-02	Registration & Training	1,000	1,000
5,669	6,244	6,180	6,200	101-451-5-428-01	Telephone	6,180	6,180
5,793	6,928	8,750	7,000	101-451-5-428-02	Electric & Water	8,750	8,750
3,725	4,509	4,600	4,600	101-451-5-428-03	Heat	4,600	4,600
600	390	100	400	101-451-5-429-01	Membership & Dues	100	100
300	216	750	200	101-451-5-429-08	Postage	750	750
-	-	-	-	101-451-5-459-00	Loss or Damage	-	-
506	464	800	500	101-451-5-469-00	Credit Card Fees/Banking Fees	800	800
3,771	4,195	5,000	4,200	101-451-5-854-00	Refunds	5,000	5,000
13,800	14,000	8,000	8,000	101-451-5-856-01	Affiliated Organizations	34,000	34,000
90,652	102,485	101,155	94,900		**Total Other Expenditures**	123,774	123,790
298,142	299,600	325,678	319,343		**Total Expenditures**	348,861	351,190

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					PARKS DEPARTMENT		
-	-	53,000	-	101-452-4-334-07	Grants	-	-
-	-	-	-	101-452-4-334-09	Grant-Lions Park	-	-
2,757	2,645	2,500	2,600	101-452-4-446-04	Tennis Court Fees	2,500	2,500
-	-	-	-	101-452-4-446-05	Ice Arena Fees	-	-
15,113	13,390	13,000	13,400	101-452-4-446-06	Camping Fees	13,000	13,000
7,219	-	-	-	101-452-4-446-07	Reimbursements	-	-
11,144	22,796	10,000	10,000	101-452-4-446-08	Reimbursed Expense	10,300	10,300
10,000	280	10,000	10,000	101-452-4-446-10	Donations	-	-
3,400	3,400	1,500	3,000	101-452-4-446-12	Park Rentals	1,500	1,500
100	2,923	1,100	1,000	101-452-4-446-19	Mowing services & materials	1,133	1,133
10,529	9,860	11,000	7,700	101-452-4-662-11	Garden Plot Rentals	11,000	11,000
-	-	-	-	101-452-4-664-00	Sale of Fixed Assets	-	-
2,858	2,640	-	2,000	101-452-4-669-02	Miscellaneous Revenue	-	-
63,120	57,934	102,100	49,700		**Total Revenue**	39,433	39,433
372,237	412,477	425,109	425,109	101-452-5-101-00	Regular Pay	425,911	434,500
119,306	148,340	155,000	155,000	101-452-5-101-01	Temporary Pay	155,000	155,000
4,625	8,464	5,500	8,000	101-452-5-101-04	Overtime Pay	5,500	5,500
1,200	1,200	1,200	1,200	101-452-5-101-06	Car Allowance	1,200	1,200
33	238	245	245	101-452-5-101-07	Clothing Allowance	245	245
278	502	600	600	101-452-5-101-10	Wellness Benefit	600	600
35,916	41,409	44,956	44,956	101-452-5-120-00	FICA	45,969	47,000
22,653	25,304	25,959	25,959	101-452-5-121-09	Retirement	26,754	27,300
91,903	86,243	85,623	85,623	101-452-5-123-00	Group Insurance	83,923	8,400
21,898	22,336	21,649	21,649	101-452-5-130-00	Workmans Compensation	25,292	25,300
670,048	746,512	765,841	768,341		**Total Personnel Services**	770,394	705,045
16,890	12,051	17,906	17,906	101-452-5-421-00	Insurance	19,508	19,500
332	-	4,000	-	101-452-5-422-03	Consulting/Engineering	4,000	4,000
1,733	3,933	4,000	4,000	101-452-5-422-07	Contracting Services	4,120	4,120
447	141	500	400	101-452-5-422-15	Drug & Alcohol Testing	500	500
210	443	500	500	101-452-5-423-01	Publication /Recording Fees	500	500
598	100	700	600	101-452-5-423-05	Advertising/Promotion Fees	700	700
6,210	5,353	6,000	5,500	101-452-5-424-01	Equipment Rental	6,000	6,000
-	42	500	100	101-452-5-425-01	Maintenance Office Equipment	500	500
2,314	2,055	3,500	2,500	101-452-5-425-02	Maintenance Motor Vehicle	3,500	3,500
1,709	3,018	2,500	8,000	101-452-5-425-03	Maintenance Trucks	2,500	2,500
19,192	28,515	27,000	27,000	101-452-5-425-04	Maintenance Equipment	27,000	27,000
6,662	14,058	8,500	10,000	101-452-5-425-05	Maintenance Buildings	8,500	8,500
-	-	-	-	101-452-5-425-06	Maintenance Radio	-	-
1,871	1,292	1,500	1,500	101-452-5-426-01	Office Supplies	1,500	1,500
41,691	43,261	48,000	45,000	101-452-5-426-03	General Supplies	51,000	50,000
5,690	4,720	7,000	5,000	101-452-5-426-04	Cleaning Supplies	7,000	7,000
22,474	27,527	18,000	18,000	101-452-5-426-06	Horticulture Supplies	18,000	18,000
-	-	500	-	101-452-5-426-09	Subscriptions/Books	500	500
27,665	25,016	30,000	25,000	101-452-5-426-10	Gasoline	30,000	30,000
3,564	3,628	5,500	4,000	101-452-5-426-11	Oil & Grease Supplies	5,500	5,500
1,848	3,238	3,000	3,000	101-452-5-426-12	Tires	3,000	3,000
16,615	14,777	18,000	16,000	101-452-5-426-13	Diesel Fuel	18,000	18,000
2,922	3,955	7,500	4,000	101-452-5-426-15	Chemicals	7,500	7,500
2,153	2,201	2,000	2,750	101-452-5-426-17	Uniforms	2,000	2,000
486	1,427	1,200	1,400	101-452-5-426-18	Gravel	1,200	1,200
1,200	-	1,500	-	101-452-5-426-19	Bituminous Material	1,500	1,500
6,772	-	5,000	-	101-452-5-426-21	Street Sealing	5,000	5,000
10,355	5,381	8,000	5,500	101-452-5-426-23	Sand	8,000	8,000
916	736	3,000	1,000	101-452-5-427-01	Travel & Lodging	3,000	3,000
622	948	3,000	1,000	101-452-5-427-02	Registration & Training	3,000	3,000
9,060	10,154	10,000	10,200	101-452-5-428-01	Telephone	10,000	10,000
69,879	60,663	79,600	65,000	101-452-5-428-02	Electric & Water	79,600	79,600
6,467	8,055	8,500	8,000	101-452-5-428-03	Heat	8,500	8,500
626	102	1,500	600	101-452-5-428-05	Hauling Services	1,500	1,500
-	15	850	500	101-452-5-429-01	Membership & Dues	850	850
550	416	750	500	101-452-5-429-08	Postage	750	750
722	171	1,000	300	101-452-5-469-00	Banking Fees/Credit Card Fees	1,000	1,000
100	40	-	45	101-452-5-854-00	Remit Revenue Collected	-	-
290,547	287,432	340,506	294,801		**Total Other Expenditures**	345,228	344,220

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					PARKS DEPARTMENT - continued		
188,853	78,994	-	-	101-452-5-911-00	Building & Structures	-	12,000
19,886	8,901	-	-	101-452-5-920-00	Furniture & Equipment	-	-
46,208	219,177	241,000	241,000	101-452-5-930-00	Machinery & Auto Equipment	240,000	128,000
1,771	70,989	691,000	691,000	101-452-5-940-00	Other Capital	436,000	370,000
-	-	-	-	101-452-5-960-00	Street & Sidewalk Improvements	-	-
256,719	378,062	932,000	932,000		**Total Capital Expenditures**	676,000	510,000
1,217,314	1,412,006	2,038,347	1,995,142		**Total Expenditures**	1,791,622	1,559,265
					LARSONS ICE ARENA		
137,652	104,751	150,000	110,000	101-453-4-446-05	Ice Arena Fees	119,000	120,000
-	3,000	-	-	101-453-4-446-08	Reimbursed Expense	-	-
24,000	24,000	24,000	24,000	101-453-4-446-18	Donations	28,000	28,000
161,652	131,751	174,000	134,000		**Total Revenue**	147,000	148,000
76,574	100,571	105,304	105,304	101-453-5-101-00	Regular Pay	106,421	108,500
26,432	21,710	38,000	38,000	101-453-5-101-01	Temporary Pay	36,500	36,500
445	1,479	800	1,500	101-453-5-101-04	Overttime Pay	2,300	2,300
1,350	1,350	1,350	1,350	101-453-5-101-06	Car Allowance	1,350	1,350
18	33	70	40	101-453-5-101-07	Clothing/Boot Allowance	70	70
63	90	-	100	101-453-5-101-10	Wellness Benefit	-	-
7,643	9,045	11,133	11,133	101-453-5-120-00	FICA	11,456	11,700
4,609	6,304	6,452	6,452	101-453-5-121-09	Retirement	6,795	7,000
12,479	17,404	16,117	16,117	101-453-5-123-00	Group Insurance	17,338	17,400
534	-	737	737	101-453-5-130-00	Workmans Compensation	977	975
-	550	-	-	101-453-5-136-00	Workmans Compensation	-	-
130,147	158,535	179,963	180,733		**Total Personnel Services**	183,207	185,795
7,004	7,136	8,385	7,254	101-453-5-421-00	Insurance	8,805	8,800
-	-	5,000	-	101-453-5-422-07	Contracting Services	-	-
-	578	1,000	600	101-453-5-423-05	Advertising/Promotion Fees	1,000	1,000
31,434	53,653	17,400	17,400	101-453-5-425-04	Maintenance Equipment	17,400	17,400
1,669	3,090	4,000	10,500	101-453-5-425-05	Maintenance Buildings	4,000	4,000
369	348	500	400	101-453-5-426-01	Office Supplies	500	500
15,818	7,138	15,000	15,000	101-453-5-426-03	General Supplies	19,500	19,000
4,199	4,732	5,000	5,000	101-453-5-426-04	Cleaning Supplies	5,000	5,000
2,456	3,220	3,000	3,200	101-453-5-426-10	Propane, Gasoline	3,000	3,000
515	465	750	500	101-453-5-427-02	Registration & Training	750	750
2,301	1,766	1,800	1,800	101-453-5-428-01	Telephone	1,800	1,800
90,187	94,084	82,000	95,000	101-453-5-428-02	Electric & Water	84,000	84,000
29,854	50,778	31,000	50,000	101-453-5-428-03	Heat	33,000	33,000
225	150	500	250	101-453-5-429-01	Propane	500	500
-	-	300	-	101-453-5-469-00	Credit Card Fees	300	300
-	-	100	-	101-453-5-854-00	Refunds	100	100
186,031	227,138	175,735	206,904		**Total Other Expenditures**	179,655	179,150
22,956	104,393	-	4,069	101-453-5-911-00	Building & Structures	-	-
20,560	-	-	-	101-453-5-920-00	Furniture & Equipment	-	-
46,241	128,138	62,500	62,500	101-453-5-930-00	Machinery & Equipment	15,000	32,000
-	-	-	-	101-453-5-950-00	Capital under $5,000	-	-
89,757	232,531	62,500	66,569		**Total Capital Expenditures**	15,000	32,000
405,935	618,204	418,198	454,206		**Total Expenditures**	377,862	396,945

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					FORESTRY DEPARTMENT		
7,022	3,933	-	4,000	101-454-4-441-08	Reimbursed Expense	-	-
-	14,822	32,000	15,000	101-454-4-441-09	Miscellaneous	19,000	19,000
7,022	18,755	32,000	19,000		**Total Revenue**	19,000	19,000
218,037	223,296	225,558	225,558	101-454-5-101-00	Regular Pay	230,247	235,000
10,941	12,334	15,250	15,250	101-454-5-101-01	Temporary Pay	15,250	15,250
-	485	750	500	101-454-5-101-04	Overtime Pay	750	750
600	600	600	600	101-454-5-101-06	Car Allowance	600	600
1,000	1,000	1,030	1,000	101-454-5-101-07	Clothing Allowance	1,030	1,030
108	229	-	200	101-454-5-101-10	Wellness Benefit	-	-
16,879	16,178	18,604	18,604	101-454-5-120-00	FICA	19,454	19,850
13,179	12,513	13,676	13,676	101-454-5-121-09	Retirement	14,343	14,650
27,832	30,758	33,997	33,997	101-454-5-123-00	Group Insurance	41,127	41,200
42,338	43,955	45,758	45,758	101-454-5-130-00	Workmans Compensation	48,461	48,500
330,913	341,349	355,223	355,143		**Total Personnel Services**	371,262	376,830
7,559	7,531	7,606	7,606	101-454-5-421-00	Insurance	8,731	8,800
75	-	200	100	101-454-5-422-15	Drug & Alcohol Testing	206	200
5,658	3,011	8,000	6,000	101-454-5-425-03	Maintenance Trucks	8,000	8,000
8,971	5,052	6,000	6,000	101-454-5-425-04	Maintenance Equipment	6,000	6,000
818	1,003	1,200	1,000	101-454-5-425-05	Maintenance Buildings	1,400	1,400
-	-	-	-	101-454-5-425-06	Maintenance Miscellaneous	-	-
151	-	2,000	-	101-454-5-425-17	Maintenance Sidewalks	1,000	1,000
3,321	5,111	5,000	5,500	101-454-5-426-03	General Supplies	5,000	5,000
8,924	11,252	11,000	12,500	101-454-5-426-06	Horticulture Supplies	11,000	11,000
-	-	150	-	101-454-5-426-09	Subscriptions/Books	150	150
7,894	4,597	13,000	8,000	101-454-5-426-10	Gasoline	13,000	13,000
843	865	1,350	1,000	101-454-5-426-11	Oil & Grease Supplies	1,350	1,350
1,375	820	2,000	1,000	101-454-5-426-12	Tires	2,000	2,000
9,333	9,589	11,000	10,000	101-454-5-426-13	Diesel Fuel	11,000	11,000
-	-	750	-	101-454-5-426-15	Supplies	750	750
797	1,960	1,600	1,600	101-454-5-426-17	Uniforms	1,600	1,600
-	-	500	-	101-454-5-426-23	Sand	500	500
-	50	1,500	100	101-454-5-427-01	Travel & Lodging	1,500	1,500
835	874	1,500	1,000	101-454-5-427-02	Registration & Training	1,500	1,500
1,680	1,407	1,400	1,500	101-454-5-428-01	Telephone	1,400	1,400
2,083	2,636	6,000	2,600	101-454-5-428-03	Heat	6,000	6,000
1,181	1,781	2,200	2,000	101-454-5-428-05	Hauling Service	2,200	2,200
300	435	150	450	101-454-5-429-01	Membership & Dues	150	150
502	682	400	550	101-454-5-429-08	Postage	400	400
62,300	58,655	84,506	68,506		**Total Other Expenditures**	84,837	84,900
2,581	-	-	-	101-454-5-911-00	Buildings	-	
2,500	214	240,000	240,000	101-454-5-930-00	Machinery & Auto Equipment	38,200	80,000
-	-	-	-	101-454-5-950-01	Capital less than $5,000	4,000	-
5,081	214	240,000	240,000		**Total Capital Expenditures**	42,200	80,000
398,294	400,218	679,729	663,649		**Total Expenditures**	498,299	541,730

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					LIBRARY		
-	-	-	500	101-455-4-334-10	Private Grants/Donations	-	-
25,000	25,000	17,500	17,500	101-455-4-339-00	In Lieu of Taxes	17,500	17,500
11	-	23,000	23,000	101-455-4-446-08	Reimbursed Expense	10,000	10,000
1,279	775	1,600	700	101-455-4-662-01	Rental Income	200	200
3,560	4,527	5,000	4,500	101-455-4-669-01	Miscellaneous	4,500	4,500
29,850	30,302	47,100	46,200		**Total Revenue**	32,200	32,200
483,248	503,384	513,181	513,181	101-455-5-101-00	Regular Pay	536,276	547,000
59,830	61,031	70,033	70,033	101-455-5-101-01	Temporary Pay	70,033	70,033
147	558	1,000	600	101-455-5-101-04	Overtime Pay	1,000	1,000
680	407	600	500	101-455-5-101-10	Wellness Benefit	600	600
39,610	40,708	44,738	44,738	101-455-5-120-00	FICA	45,800	46,750
29,060	29,856	30,887	30,887	101-455-5-121-09	Retirement	31,382	32,000
58,917	62,127	62,465	62,465	101-455-5-123-00	Group Insurance	72,135	72,200
1,926	1,984	2,021	2,021	101-455-5-130-00	Workmans Compensation	2,225	2,300
673,417	700,056	724,925	724,425		**Total Personnel Services**	759,451	771,883
-	-	-	-	101-455-5-367-01	Grant Expenditures	1,000	1,000
-	-	1,000	1,000	101-455-5-367-02	Grant Expenditures	-	-
7,712	7,787	7,992	7,992	101-455-5-421-00	Insurance	8,909	9,000
57,045	55,626	130,025	53,000	101-455-5-422-08	Computer Services	53,600	53,600
598	524	500	600	101-455-5-423-05	Advertising/Promotion Fees	500	500
1,584	1,865	1,600	1,800	101-455-5-424-01	Equipment Rental	1,800	1,800
301	33	-	-	101-455-5-425-01	Maintenance Office Equipment	-	-
10,425	8,534	9,500	9,500	101-455-5-425-04	Maintenance Equipment	10,000	10,000
1,578	5,520	3,000	3,000	101-455-5-425-05	Maintenance Buildings	4,000	4,000
1,324	456	800	800	101-455-5-426-01	Office Supplies	800	800
14,050	11,129	14,000	14,000	101-455-5-426-03	General Supplies	14,000	14,000
2,758	2,959	3,000	6,000	101-455-5-426-04	Cleaning Supplies	3,000	3,000
5,727	6,520	5,600	6,000	101-455-5-427-01	Travel & Lodging	6,000	6,000
-	-	-	-	101-455-5-427-02	Registration & Training	-	-
5,166	5,225	4,500	5,000	101-455-5-428-01	Telephone	5,000	5,000
62,288	65,060	62,000	65,000	101-455-5-428-02	Electric & Water	63,000	63,000
19,280	19,200	20,500	20,000	101-455-5-429-03	Cleaning Services	20,500	20,500
5,000	4,503	4,500	4,500	101-455-5-429-08	Postage	4,500	4,500
194,836	194,941	268,517	198,192		**Total Other Expenditures**	196,609	196,700
7,298	6,534	7,500	7,500	101-455-5-950-01	Capital less than $5,000	7,500	11,500
48,569	51,361	52,000	52,000	101-455-5-950-02	Adult Reading Level Books	53,560	55,200
16,837	16,388	17,000	17,000	101-455-5-950-03	Children Reading Level Books	18,000	18,600
21,825	21,637	21,000	21,000	101-455-5-950-04	Audio/Visual Material	22,500	23,200
8,079	7,439	8,400	8,400	101-455-5-950-05	Periodicals/Subscriptions	8,250	8,500
6,921	6,478	6,500	6,500	101-455-5-950-06	Large Print Books	6,900	7,100
7,640	8,299	8,000	8,000	101-455-5-950-07	Young Adult Reading Level Book	8,450	8,700
117,168	118,136	120,400	120,400		**Total Capital Expenditures**	125,160	132,800
985,421	1,013,132	1,113,842	1,043,017		**Total Expenditures**	1,081,220	1,101,383

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					APPROPRIATION/SUBSIDIES		
-	-	248,904	248,904	101-495-5-466-01	Economic Incentive Grant	100,000	100,000
21,000	23,000	25,000	25,000	101-495-5-856-03	Community Cultural Subsidy	25,000	25,000
8,000	6,666	8,000	8,000	101-495-5-856-04	Community Band Subsidy	8,000	8,000
5,000	5,000	5,000	5,000	101-495-5-856-05	Safe Ride	5,000	5,000
70,000	73,000	75,000	75,000	101-495-5-856-07	Brookings Area Transit Authori	75,000	75,000
15,000	15,000	-	-	101-495-5-856-08	East Central Behavorial Health	-	-
-	10,000	10,000	10,000	101-495-5-856-09	Brkngs Regional Humane Society	10,000	-
-	-	-	-	101-495-5-856-10	Brkngs Domestic Abuse Shelter	22,000	-
-	-	-	-	101-495-5-856-11	Christmas Decorations Subsidy	-	-
207,200	207,200	207,200	207,200	101-495-5-856-37	School District Subsidy	207,200	207,200
-	-	-	-	101-495-5-856-49	4th of July Subsidy	-	-
75,000	75,000	75,000	75,000	101-495-5-856-69	Boys & Girls Club Subsidy	75,000	75,000
2,500	2,500	2,500	2,500	101-495-5-856-70	Brkgs County Youth Mentoring	2,500	2,500
-	-	-	-	101-495-5-856-71	Brookings Crime Stoppers	2,000	2,000
-	-	195,000	195,000	101-495-5-856-73	Brookings Economic Dev Corp	195,000	195,000
403,700	417,366	851,604	851,604		**Total Other Expeditures**	726,700	694,700
287,000	287,412	237,246	237,246	101-495-7-899-01	Transfer out to Airport	229,650	350,000
254,956	160,481	-	-	101-495-7-899-03	Transfer out to Swiftel	-	-
-	-	3,300,000	3,300,000	101-495-7-899-05	Treansfer Out	-	-
541,956	447,893	3,537,246	3,537,246		**Total Transfers Out**	229,650	350,000
945,656	865,259	4,388,850	4,388,850		**Total Expenditures**	956,350	1,044,700

10,195,609	**ESTIMATED BEGINNING CASH/iNV BAL**	6,953,673	6,954,180
18,121,925	Revenues	18,420,241	18,815,873
5,986,890	Transfers In	4,911,179	8,646,500
24,108,815	**Total Revenues**	23,331,420	27,462,373
8,890,514	Personal Services	9,174,721	9,240,443
10,174,979	Other Expenditures	10,669,060	10,723,029
851,604	Appropriations/Subsidies	726,700	694,700
3,896,408	Capital Expenditures	2,530,782	6,413,420
3,537,246	Transfers Out	229,650	350,000
27,350,751	**Total Expenditures**	23,330,913	27,421,592
6,953,673	**ESTIMATED ENDING CASH/INV BALANCE**	6,954,180	6,994,961

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					25% SALES & USE TAX		
1,483,709	1,520,853	1,482,000	1,520,000	212-000-4-113-02	Sales & Use Tax	1,545,000	1,575,000
-	1,190	-	-	212-000-4-441-08	Wildfire Reimbursement	-	-
-	(1,132)	5,000	2,000	212-000-4-661-00	Interest Income	1,200	1,200
2,689	3,487	2,700	3,500	212-000-4-661-01	Money Market Interest	3,500	3,500
-	-	-	-	212-000-4-664-00	Sale of Fixed Assets	-	-
1,486,398	1,524,398	1,489,700	1,525,500		**Total Reveneue**	1,549,700	1,579,700
14,228	106,708	62,226	62,226	212-000-5-466-01	Economic Incentive Grant	25,000	25,000
14,228	106,708	62,226	62,226		**Total Other Expenditures**	25,000	25,000
93,484	-	-	-	212-000-5-910-00	Land	-	
93,484	-	-	-		**Total Capital Expenditures**	-	-
645,000	-	1,663,890	1,663,890	212-000-7-899-00	Transfer out General Fund	1,006,929	1,181,000
38,213	-	-	-	212-000-7-899-04	Transfer out-Edgebrook	-	-
95,101	219,509	174,432	174,432	212-000-7-899-10	Brkgs City 911-2/3 call demand	251,800	251,000
-	-	526,663	526,663	212-000-7-899-20	Transfer Out	-	-
778,314	219,509	2,364,985	2,364,985		**Total Transfers Out**	1,258,729	1,432,000
886,026	326,217	2,427,211	2,427,211		**Total Expenditures**	1,283,729	1,457,000

2,102,856	**ESTIMATED BEGINNING CASH/iNV BAL**	1,201,145	1,467,116
1,525,500	Revenues	1,549,700	1,579,700
1,525,500	**Total Revenues**	1,549,700	1,579,700
62,226	Other Expenditures	25,000	25,000
-	Capital Expenditures	-	-
2,364,985	Transfers Out	1,258,729	1,432,000
2,427,211	**Total Expenditures**	1,283,729	1,457,000
1,201,145	**ESTIMATED ENDING CASH/INV BALANCE**	1,467,116	1,589,816

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					75% PUBLIC IMPROVE/SALES & USE TAX		
4,515,326	4,627,609	4,543,000	4,600,000	213-000-4-113-02	Sales & Use Tax	4,679,290	4,819,669
610,505	-	-	-	213-000-4-334-09	Grants	-	-
-	-	-	-	213-000-4-441-08	Wildfire Reimbursement	-	-
(23,331)	39,644	25,000	39,000	213-000-4-661-00	Interest Income	25,000	25,000
13,840	5,546	13,800	5,500	213-000-4-661-01	Money Market Interest	15,000	15,000
-	2,087,886	-	-	213-000-4-663-50	Bond Proceeds	-	-
5,116,340	6,760,685	4,581,800	4,644,500		**Total Revenue**	4,719,290	4,859,669
-	20,100	-	-	213-000-6-700-01	Transfer in Liquor	-	-
-	890,000	-	-	213-000-6-700-02	Transfer in Landfill	-	-
-	-	-	-	213-000-6-700-03	Transfer in TIF Revenue	300,000	300,000
-	-	-	-	213-000-6-700-15	Transfer in Bike Trail	-	-
-	-	-	-	213-000-6-700-16	Transfer in from BMU/Advance	-	-
-	(210,057)	1,004,203	1,004,203	213-000-6-700-17	Transfer In	-	-
-	700,043	1,004,203	1,004,203		**Total Transfers In**	300,000	300,000
5,116,340	7,460,728	5,586,003	5,648,703		**Total Revenue & Transfers In**	5,019,290	5,159,669
-	113,800	140,527	140,527	213-000-5-422-03	Consulting	-	-
30,000	480,000	450,000	450,000	213-000-5-466-02	Job Creation Incentive	162,500	162,500
1,340,000	1,355,000	1,797,981	1,797,981	213-000-5-470-01	Bond Principal Payments	1,836,981	1,877,326
322,293	381,051	595,373	595,373	213-000-5-470-02	Bond Interest Payments	560,873	485,715
495	495	1,200	-	213-000-5-470-03	Debt Service Costs	1,200	1,200
-	4,812,069	-	-	213-000-5-470-04	BAN Loan Payable	-	-
42,683	315,308	186,678	186,678	213-000-5-856-63	Economic Incentive Grant	75,000	75,000
-	-	-	-	213-000-5-856-67	SDSU McCory Gardens	-	-
-	-	100,000	100,000	213-000-5-856-72	Boys & Girls Club Capital Impv	100,000	100,000
125,000	150,000	150,000	150,000	213-000-5-856-76	SDSU Research Park	150,000	125,000
50,000	-	-	-	213-000-5-856-77	BATA Grant Match-Bus	12,000	-
33,674	-	-	-	213-000-5-911-00	Buildings	-	-
-	-	59,451	59,451	213-000-5-911-01	Railroad Crossing Arms	-	-
-	-	-	-	213-000-5-911-05	Senior Citizens Center	-	-
210,112	21,763	500,000	500,000	213-000-5-940-00	Other Capital	-	-
2,154,257	7,629,486	3,981,210	3,980,010		**Total Other Expenditures**	2,898,554	2,826,741
639,397	-	1,318,000	1,318,000	213-000-7-899-00	Transfer out General Fund	742,000	810,500
297,665	-	102,770	102,770	213-000-7-899-01	Transfer Out to Airport	91,844	117,721
309,318	144,906	500,486	500,486	213-000-7-899-03	Transfer out-Swiftel CIP	300,000	300,000
-	2,087,886	800,000	800,000	213-000-7-899-05	Transfer Out	-	3,520,000
-	-	610,505	610,505	213-000-7-899-25	Transfer out-Main Ave S	-	-
95,000	-	202,500	202,500	213-000-7-899-28	Transfer out to Edgebrook Golf	10,000	-
257,124	-	-	-	213-000-7-899-29	Transfer out Special Assmnt	900,000	-
810,216	-	-	-	213-000-7-899-30	Transfer out-Nature Park	-	-
-	-	-	-	213-000-7-899-31	Transfer Out to Gateway Proj	275,000	200,000
-	-	-	-	213-000-7-899-32	Transfer Out Digestor Debt Ser	-	-
2,408,720	2,232,792	3,534,261	3,534,261		**Total Transfers Out**	2,318,844	4,948,221
4,562,976	9,862,278	7,515,471	7,514,271		**Total Expenditures**	5,217,398	7,774,962

2,225,222	**ESTIMATED BEGINNING CASH/INV BAL**	359,654	161,546
4,644,500	Revenues	4,719,290	4,859,669
1,004,203	Transfers In	300,000	300,000
5,648,703	**Total Revenues**	5,019,290	5,159,669
3,980,010	Other Expenditures	2,898,554	2,826,741
3,534,261	Transfers Out	2,318,844	4,948,221
7,514,271	**Total Expenditures**	5,217,398	7,774,962
359,654	**ESTIMATED ENDING CASH/INV BALANCE**	161,546	(2,453,747)

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					E 911		
-	-	-	-	214-000-4-334-09	Grants	-	
355,141	351,187	355,000	355,000	214-000-4-338-05	E-911 Surcharge	362,000	370,000
47,550	109,754	87,217	87,217	214-000-4-338-06	Brkgs County 1/3 call demand	125,000	125,500
762	520	1,000	750	214-000-4-661-01	Interest Income	500	500
403,454	461,460	443,217	442,967		**Total Revenue**	487,500	496,000
95,101	219,509	174,432	174,432	214-000-6-700-03	Brkgs City 2/3 call demand	251,800	251,000
95,101	219,509	174,432	174,432		**Total Transfers In**	251,800	251,000
498,555	680,969	617,649	617,399		**Total Revenue & Transfers In**	739,300	747,000
360,150	381,718	423,444	423,444	214-000-5-101-00	Regular Pay	426,888	435,500
5,343	7,314	5,500	5,500	214-000-5-101-01	Temporary Pay	5,500	5,500
8,555	19,156	11,085	11,085	214-000-5-101-04	Overtime Pay	11,085	11,085
-	52	300	100	214-000-5-101-10	Wellness Benefit	300	300
27,144	29,706	33,685	33,685	214-000-5-120-00	FICA	34,891	35,600
22,145	24,100	26,090	26,090	214-000-5-121-09	Retirement	27,036	27,600
67,452	70,312	80,210	80,210	214-000-5-123-00	Group Insurance	89,349	89,500
758	1,451	997	997	214-000-5-130-00	Workmans Compensation	1,600	1,600
491,548	533,810	581,311	581,111		**Total Personnel Services**	596,649	606,685
4,524	59	3,200	5,000	214-000-5-422-02	Professional Fees	2,800	2,800
53,370	49,601	59,500	50,000	214-000-5-422-06	Database Services	59,500	59,500
6,438	11,707	8,000	12,000	214-000-5-424-01	Equipment Rental	8,000	8,000
4,188	1,404	4,300	4,000	214-000-5-425-04	Repair & Maintenance Equipment	4,300	4,300
3,192	775	3,000	3,000	214-000-5-425-06	Maintenance Radio	3,000	3,000
362	617	1,500	750	214-000-5-426-01	Office Supplies	1,500	1,500
1,725	2,610	2,000	2,600	214-000-5-426-03	General Supplies	2,000	2,000
-	150	200	200	214-000-5-426-09	Subscriptions/Books	200	200
1,162	1,402	2,000	1,800	214-000-5-426-17	Uniforms	2,000	2,000
218	838	2,000	1,000	214-000-5-427-01	Travel & Lodging	2,000	2,000
1,218	615	1,200	1,300	214-000-5-427-02	Registration & Training	1,200	1,200
5,160	2,888	4,800	4,000	214-000-5-428-01	Telephone	4,800	4,800
617	276	900	600	214-000-5-429-01	Membership & Dues	900	900
82,175	72,942	92,600	86,250		**Total Other Expenditures**	92,200	92,200
-	-	-	-	214-000-5-911-00	Buildings & Structures	-	-
478	2,555	55,000	55,000	214-000-5-920-00	Furniture and Small Equipment	2,500	-
6,888	56,148	18,313	18,313	214-000-5-940-00	Software & Support	7,950	7,950
-	-	-	-	214-000-5-950-01	Capital less than $5,000	-	-
7,365	58,703	73,313	73,313		**Total Capital Expenditures**	10,450	7,950
-	-	-	-	214-000-7-899-00	Transfer out to General Fund	-	-
-	-	16,982	16,982	214-000-7-899-20	Transfer Out 75% S&U Fund	-	-
-	-	16,982	16,982		**Total Transfers Out**	-	-
581,088	665,456	764,206	757,656		**Total Expenditures**	699,299	706,835

130,819	**ESTIMATED BEGINNING CASH/iNV BAL**	(9,438)	30,563
442,967	Revenues	487,500	496,000
174,432	Transfers In	251,800	251,000
617,399	**Total Revenues**	739,300	747,000
581,111	Personnel Services	596,649	606,685
86,250	Other Expenditures	92,200	92,200
73,313	Capital Expenditures	10,450	7,950
16,982	Transfers Out	-	-
757,656	**Total Expenditures**	699,299	706,835
(9,438)	**ESTIMATED ENDING CASH/INV BALANCE**	30,563	70,728

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					SWIFTEL CENTER		
-	970,740	981,525	981,525	224-000-4-446-03	F&B Revenue	1,065,705	1,065,705
-	174,402	166,105	166,500	224-000-4-446-08	Reimbursed Labor	210,835	210,835
-	-	-	-	224-000-4-663-50	Bond Proceeds	-	-
-	177,267	161,350	161,350	224-000-4-669-01	Sponsorships,Signage,Name, Etc	165,850	165,850
1,553,578	239,179	296,735	296,735	224-000-4-669-02	Miscellaneous Revenues	337,915	337,915
-	188,923	205,950	205,950	224-000-4-848-12	Facility Rent & Promotions	215,850	215,850
1,553,578	1,750,510	1,811,665	1,812,060		**Total Revenue**	1,996,155	1,996,155
254,956	160,481	-	-	224-000-6-700-00	Transfer in from General Fund	-	-
309,318	144,906	500,486	500,486	224-000-6-700-04	Transfer in Sales & Use Tax	300,000	300,000
192,642	198,570	375,000	375,000	224-000-6-700-13	Transfer in 3rd B	375,000	375,000
756,916	503,957	875,486	875,486		**Total Transfers In**	675,000	675,000
2,310,494	2,254,467	2,687,151	2,687,546		**Total Revenue & Transfers In**	2,671,155	2,671,155
976,084	549,180	591,820	591,820	224-000-5-101-02	Personnel Services	673,120	673,120
-	526,092	576,880	576,880	224-000-5-101-03	Temporary Pay	631,446	631,446
-	127,061	94,700	94,700	224-000-5-422-03	Professional & Contract Labor	110,300	110,300
99,419	125,102	102,265	102,265	224-000-5-422-07	Contracted Services	105,358	105,358
-	80,035	101,700	101,700	224-000-5-423-01	Advertising & Marketing	119,340	119,340
265,176	130,547	160,093	160,093	224-000-5-424-06	Occupancy	159,873	159,873
16,643	14,350	19,800	19,800	224-000-5-427-01	Travel and Motor Vehicle	22,900	22,900
-	135,135	135,810	135,810	224-000-5-428-02	Utilities	136,325	136,325
563,599	95,496	103,551	103,551	224-000-5-429-09	Services/Operations	85,336	85,336
-	304,068	285,207	285,207	224-000-5-446-03	F&B Expenses	305,257	305,257
19,547	22,496	18,435	18,435	224-000-5-669-02	General Administrative	21,900	21,900
1,940,468	2,109,561	2,190,261	2,190,261		**Total Other Expenditures**	2,371,155	2,371,155
330,762	144,906	500,486	500,486	224-000-5-940-01	Capital	300,000	300,000
330,762	144,906	500,486	500,486		**Total Capital Expenditures**	300,000	300,000
2,271,230	2,254,467	2,690,747	2,690,747		**Total Expenditures**	2,671,155	2,671,155

625,478	**ESTIMATED BEGINNING CASH/INV BAL**	622,277	622,277
1,812,060	Revenues	1,996,155	1,996,155
875,486	Transfers In	675,000	675,000
2,687,546	**Total Revenues**	2,671,155	2,671,155
2,190,261	Other Expenditures	2,371,155	2,371,155
500,486	Capital Expenditures	300,000	300,000
2,690,747	**Total Expenditures**	2,671,155	2,671,155
622,277	**ESTIMATED ENDING CASH/INV BALANCE**	622,277	622,277

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					LIBRARY FINES		
23,632	38,215	30,000	30,000	226-000-4-559-00	Fines - Library	25,000	25,000
122	111	-	-	226-000-4-661-00	Interest - Investments	-	-
84	-	-	-	226-000-4-669-02	Other - Misc	-	-
-	(10,426)	-	-	226-000-4-899-99	Other Revenue	-	-
23,839	27,900	30,000	30,000		**Total Revenues**	25,000	25,000
22,272	24,249	35,000	35,000	226-000-5-899-99	Other Expenses	30,000	30,000
22,272	24,249	35,000	35,000		**Total Expenditures**	30,000	30,000

39,119	**ESTIMATED BEGINNING CASH/iNV BAL**	34,119	29,119
30,000	Revenues	25,000	25,000
30,000	**Total Revenues**	25,000	25,000
35,000	Other Expenditures	30,000	30,000
35,000	**Total Expenditures**	30,000	30,000
34,119	**ESTIMATED ENDING CASH/INV BALANCE**	29,119	24,119

					LIBRARY DONATIONS		
31,405	30,717	35,000	35,000	227-000-4-446-10	Donations	35,000	35,000
507	187	500	500	227-000-4-661-00	Interest - Investments	500	500
84	-	-	-	227-000-4-669-02	Other - Misc	-	-
-	-	-	-	227-000-4-899-99	Other Revenue	-	-
31,996	30,904	35,500	35,500		**Total Revenues**	35,500	35,500
27,746	33,490	30,000	30,000	227-000-5-899-99	Other Expenses	33,000	33,000
27,746	33,490	30,000	30,000		**Total Expenditures**	33,000	33,000

64,486	**ESTIMATED BEGINNING CASH/iNV BAL**	69,986	72,486
35,500	Revenues	35,500	35,500
35,500	**Total Revenues**	35,500	35,500
30,000	Other Expenditures	33,000	33,000
30,000	**Total Expenditures**	33,000	33,000
69,986	**ESTIMATED ENDING CASH/INV BALANCE**	72,486	74,986

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					SPECIAL ASSESSMENT		
-	-	-	-	280-000-4-661-00	Interest Income	-	-
1,252	1,446	600	600	280-000-4-661-01	Money Market Interest Income	1,300	1,300
31,492	192,842	29,600	29,600	280-000-4-663-43	Special Assessment Deferred	160,176	150,000
7,081	21,835	4,000	4,000	280-000-4-663-44	Special Assessment Interest	10,500	10,500
32,605	28,962	445,800	445,800	280-000-4-663-45	Special Assessment Current	31,020	31,020
851	-	500	500	280-000-4-663-46	Special Assessment Delinquent	500	500
-	-	-	-	280-000-4-663-47	Special Assessment Swr Hook Up	-	-
88	49	-	-	280-000-4-663-48	Penalty	-	-
-	-	-	-	280-000-4-663-50	Bond Proceeds	-	-
73,368	245,133	480,500	480,500		**Total Revenues**	203,496	193,320
-	-	-	-	280-000-6-700-08	Transfer in from BMU	-	-
-	-	-	-	280-000-6-700-17	Transfer In	-	-
257,124	-	-	-	280-000-6-700-20	Transfer in-Sales & Use Tax	900,000	-
257,124	-	-	-		**Total Transfers In**	900,000	-
330,492	245,133	480,500	480,500		**Total Revenues & Tranfers In**	1,103,496	193,320
258,311	11,991	110,000	110,000	280-000-5-960-00	Street & Sidewalk Improvements	1,610,000	110,000
-	1,608,491	-	-	280-000-5-960-04	Sewer Line Extension	-	
258,311	1,620,482	110,000	110,000		**Total Expenditures**	1,610,000	110,000

709,490	**ESTIMATED BEGINNING CASH/iNV BAL**	1,079,990	573,486
480,500	Revenues	203,496	193,320
-	Transfers In	900,000	-
480,500	**Total Revenues**	1,103,496	193,320
110,000	Other Expenditures	1,610,000	110,000
110,000	**Total Expenditures**	1,610,000	110,000
1,079,990	**ESTIMATED ENDING CASH/INV BALANCE**	573,486	656,806

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					STORM DRAINAGE		
688,378	720,389	690,000	690,000	282-000-4-112-01	Drainage Fees	720,000	720,000
11,872	8,164	3,000	3,000	282-000-4-112-02	Delinquent Drainage Fees	7,940	7,940
128,317	124,739	127,000	127,000	282-000-4-112-03	Drainage Fees/Direct Billing	127,000	127,000
769	858	300	300	282-000-4-112-04	Drainage Fees Interest	750	750
(6,741)	23,084	-	-	282-000-4-661-00	Interest Income	-	-
2,351	1,228	3,000	3,000	282-000-4-661-01	Money Market Interest Income	2,850	2,850
551,893	228,351	970,000	970,000	282-000-4-663-50	Proceeds SRF Loan	-	-
-	-	-	-	282-000-4-664-00	Sale of Fixed Assets	-	-
-	1,744	-	-	282-000-4-669-02	Miscellaneous	-	-
1,376,841	1,108,557	1,793,300	1,793,300		**Total Revenue**	858,540	858,540
-	-	-	-	282-000-6-700-17	Transfer In	-	
-	-	-	-		**Total Transfers In**	-	-
1,376,841	1,108,557	1,793,300	1,793,300		**Total Revenue & Transfers In**	858,540	858,540
43,753	47,797	56,889	56,889	282-000-5-101-00	Regular Pay	57,875	59,000
12,396	15,543	13,000	13,000	282-000-5-101-01	Temporary Pay	16,000	16,000
67	1,529	1,000	1,000	282-000-5-101-04	Overtime Pay	2,000	2,000
-	-	100	100	282-000-5-101-07	Clothing Allowance	100	100
4,064	4,690	4,673	4,673	282-000-5-120-00	FICA	5,936	6,050
2,631	2,957	3,431	3,431	282-000-5-121-09	Retirement	3,696	3,770
8,172	8,556	1,743	1,743	282-000-5-123-00	Group Insurance	1,914	1,950
1,863	1,919	2,014	2,014	282-000-5-130-00	Workmans Compensation	3,336	3,400
72,945	82,991	82,850	82,850		**Total Personnel Services**	90,857	92,270
-	-	-	-	282-000-5-421-00	Insurance	295	300
77,974	56,680	400,000	400,000	282-000-5-422-03	Consulting/Engineering	150,000	150,000
-	-	1,000	1,000	282-000-5-425-04	Maintenance Equipment	1,000	1,000
35,845	72,221	75,000	75,000	282-000-5-425-10	Maintenance Storm Sewer	75,000	75,000
120	234	1,200	1,200	282-000-5-429-07	Miscellaneous	1,200	1,200
1,118	-	2,500	2,500	282-000-5-429-09	Miscellaneous	2,500	2,500
27,360	91,127	100,760	100,760	282-000-5-470-11	Principal Payment-SRF Loan	115,820	128,500
26,914	135,522	94,300	94,300	282-000-5-470-12	Interest Payment-SRF Loan	79,280	82,200
169,332	355,784	674,760	674,760		**Total Other Expenditures**	425,095	440,700
-	624,799	-	-	282-000-5-910-00	Land	-	
69,417	1,717	-	-	282-000-5-930-00	Machinery & Auto Equipment	-	
228,033	1,242,279	1,480,000	1,480,000	282-000-5-980-00	Storm Sewer Improvements	700,000	1,150,000
297,450	1,868,795	1,480,000	1,480,000		**Total Capital Expenditures**	700,000	1,150,000
-	-	345,120	345,120	282-000-7-899-05	Transfer Out	-	-
-	-	345,120	345,120		**Total Trnasfers Out**	-	-
539,726	2,307,570	2,582,730	2,582,730		**Total Expenditures**	1,215,952	1,682,970

1,689,883	**ESTIMATED BEGINNING CASH/iNV BAL**	2,035,333	1,677,921
1,793,300	Revenues	858,540	858,540
-	Transfers In	-	-
1,793,300	**Total Revenues**	858,540	858,540
82,850	Personnel Services	90,857	92,270
674,760	Other Expenditures	425,095	440,700
345,120	Capital Expenditures	700,000	1,150,000
345,120	Transfers Out	-	-
1,447,850	**Total Expenditures**	1,215,952	1,682,970
2,035,333	**ESTIMATED ENDING CASH/INV BALANCE**	1,677,921	853,491

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					3rd PENNY SALES TAX		
776,020	834,398	775,000	830,000	284-000-4-113-01	Sales & Use Tax	825,000	850,000
-	-	-	-	284-000-4-441-09	Miscellaneous	-	-
1,586	1,502	1,300	1,300	284-000-4-661-01	Money Market Interest Income	1,500	1,500
777,606	835,900	776,300	831,300		**Total Revenue**	826,500	851,500
-	-	50,000	50,000	284-000-6-700-01	Transfer in Liquor Fund	-	-
25,000	25,000	-	-	284-000-6-700-17	Transfer in Electric	-	-
25,000	25,000	-	-	284-000-6-700-18	Transfer in Telephone	-	-
50,000	50,000	50,000	50,000		**Total Transfers In**	-	-
827,606	885,900	826,300	881,300		**Total Revenue & Transfers In**	826,500	851,500
15,823	44,371	24,400	43,000	284-000-5-422-07	Televised Contracted Services	-	-
3,987	5,181	15,200	5,000	284-000-5-422-08	Website Contracted Services	-	-
200	3,270	6,450	3,500	284-000-5-427-01	Travel & Lodging	6,450	6,450
8,375	8,626	8,886	8,886	284-000-5-429-01	First District Membership	9,152	9,152
220,000	220,000	210,000	210,000	284-000-5-429-21	Chambers Visitors Bureau	210,000	210,000
25,000	27,000	27,000	27,000	284-000-5-856-02	Brookings Chamber Promotional	27,000	27,000
-	-	11,000	11,000	284-000-5-856-11	Christmas Decorations	11,000	11,000
10,000	10,000	13,000	13,000	284-000-5-856-48	4th of July Fireworks Display	15,000	15,000
50,000	50,000	-	-	284-000-5-856-49	SDSU Student Visitor Promotion	-	-
7,966	3,598	10,000	-	284-000-5-856-65	Promotion of City	10,000	10,000
-	-	-	-	284-000-5-856-70	Promotional Board	-	-
-	-	50,000	50,000	284-000-5-856-72	Downtown at Sundown	30,000	30,000
192,000	192,000	-	-	284-000-5-856-73	Brookings Economic Dev Corp	-	-
20,000	22,000	25,000	25,000	284-000-5-856-74	Brookings Downtown Inc	25,000	25,000
25,000	-	-	-	284-000-5-856-76	SDSU Research Park	-	-
-	-	50,000	50,000	284-000-5-856-78	Downtown Accelaration Program	50,000	50,000
-	-	-	-	284-000-5-856-79	Spark Brookings, LLC	10,000	-
-	-	-	-	284-000-5-856-80	SD Humanities Council	10,000	-
578,351	586,047	450,936	446,386		**Total Other Expenditures**	413,602	393,602
192,642	198,570	375,000	375,000	284-000-7-899-03	Transfer out to Swiftel Center	375,000	375,000
192,642	198,570	375,000	375,000		**Total Transfers Out**	375,000	375,000
770,993	784,617	825,936	821,386		**Total Expenditures**	788,602	768,602

827,139	**ESTIMATED BEGINNING CASH/iNV BAL**	887,053	924,951
831,300	Revenues	826,500	851,500
50,000	Transfers In	-	-
881,300	**Total Revenues**	826,500	851,500
446,386	Other Expenditures	413,602	393,602
375,000	Transfers Out	375,000	375,000
821,386	**Total Expenditures**	788,602	768,602
887,053	**ESTIMATED ENDING CASH/INV BALANCE**	924,951	1,007,849

					PILLOW TAX		
222,666	221,084	400,000	220,000	285-000-4-113-01	Pillow Tax	400,000	400,000
-	-	-	-	285-000-4-441-08	Reimbursed Expense	-	-
337	297	350	350	285-000-4-661-01	Money Market Interest Income	350	350
223,003	221,381	400,350	220,350		**Total Revenue**	400,350	400,350
4,444	4,143	4,400	4,400	285-000-5-429-07	Miscellaneous	4,400	4,400
200,000	200,000	210,000	210,000	285-000-5-429-21	Convention & Visitors Bureau	210,000	210,000
204,444	204,143	214,400	214,400		**Total Expenditures**	214,400	214,400

155,396	**ESTIMATED BEGINNING CASH/iNV BAL**	161,346	347,296
220,350	Revenues	400,350	400,350
220,350	**Total Revenues**	400,350	400,350
214,400	Other Expenditures	214,400	214,400
214,400	**Total Expenditures**	214,400	214,400
161,346	**ESTIMATED ENDING CASH/INV BALANCE**	347,296	533,246

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					TIF DIST #1 DEBT SERVICE/INNOVA		
183,443	271,875	250,000	250,000	314-000-4-111-04	Current TIF Taxes	307,700	307,700
-	5,371	-	-	314-000-4-111-05	Delinquent TIF Taxes	-	-
15	135	-	-	314-000-4-119-01	TIF Penalty	-	-
183,458	277,381	250,000	250,000		**Total Revenue**	307,700	307,700
25,606	26,383	187,148	187,148	314-000-5-601-00	Principal Payment	237,700	237,700
71,735	66,538	62,852	62,852	314-000-5-602-00	Interest Payment	70,000	70,000
97,341	92,921	250,000	250,000		**Total Debt Service**	307,700	307,700
-	-	-	-	314-000-7-899-00	Transfer out General Fund	-	
-	-	-	-		**Total Transfers Out**	-	-
97,341	92,921	250,000	250,000		**Total Expenditures**	307,700	307,700
			44,974		**ESTIMATED BEGINNING CASH/iNV BAL**	44,974	44,974
			250,000		Revenues	307,700	307,700
			250,000		**Total Revenues**	307,700	307,700
			250,000		Other Expenditures	307,700	307,700
			250,000		**Total Expenditures**	307,700	307,700
			44,974		**ESTIMATED ENDING CASH/INV BALANCE**	44,974	44,974
					TIFDIST #3 DEBT SERVICE/VALLEY VIEW		
136,541	172,243	165,000	165,000	316-000-4-111-04	Current TIF Taxes	199,647	200,000
-	-	-	-	316-000-4-111-05	Delinquent TIF Taxes	-	-
10	18	-	-	316-000-4-119-01	TIF Penalty	-	-
136,551	172,261	165,000	165,000		**Total Revenue**	199,647	200,000
82,212	130,066	122,337	122,337	316-000-5-601-00	Principal Payment	159,647	160,000
53,031	42,373	42,663	42,663	316-000-5-602-00	Interest Payment	40,000	40,000
135,243	172,439	165,000	165,000		**Total Debt Service**	199,647	200,000
			2,448		**ESTIMATED BEGINNING CASH/iNV BAL**	2,448	2,448
			165,000		Revenues	199,647	200,000
			165,000		**Total Revenues**	199,647	200,000
			165,000		Other Expenditures	199,647	200,000
			165,000		**Total Expenditures**	199,647	200,000
			2,448		**ESTIMATED ENDING CASH/INV BALANCE**	2,448	2,448
					TIF DIST #4 DEBT SERVICE/SIELER		
75,583	80,710	80,500	80,500	317-000-4-111-04	Current TIF Taxes	82,200	82,200
-	-	-	-	317-000-4-111-05	Delinquent TIF Taxes	-	-
75,583	80,710	80,500	80,500		**Total Revenue**	82,200	82,200
45,408	54,964	55,000	55,000	317-000-5-601-00	Principal Payment	58,200	58,200
30,175	25,746	25,500	25,500	317-000-5-602-00	Interest Payment	24,000	24,000
75,583	80,710	80,500	80,500		**Total Debt Service**	82,200	82,200
			-		**ESTIMATED BEGINNING CASH/iNV BAL**	-	-
			80,500		Revenues	82,200	82,200
			80,500		**Total Revenues**	82,200	82,200
			80,500		Other Expenditures	82,200	82,200
			80,500		**Total Expenditures**	82,200	82,200
			-		**ESTIMATED ENDING CASH/INV BALANCE**	-	-

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					TIF DIST # 5 DEBT SERVICE/32ND AVE		
5,459	12,526	25,000	25,000	318-000-4-111-04	Current TIF Taxes	15,000	15,000
-	-	-	-	318-000-4-111-05	Delinquent TIF Taxes	-	
-	-	-	-	318-000-4-661-01	Interest Income	-	
5,459	12,526	25,000	25,000		**Total Revenue**	15,000	15,000
-	-	-	-	318-000-5-601-00	Principal Payment	5,000	5,000
-	-	25,000	25,000	318-000-5-602-00	Interest Payment	10,000	10,000
-	-	25,000	25,000		**Total Debt Service**	15,000	15,000

17,985	**ESTIMATED BEGINNING CASH/iNV BAL**	17,985	17,985
25,000	Revenues	15,000	15,000
25,000	**Total Revenues**	15,000	15,000
25,000	Other Expenditures	15,000	15,000
25,000	**Total Expenditures**	15,000	15,000
17,985	**ESTIMATED ENDING CASH/INV BALANCE**	17,985	17,985

					TIF DIST #6 DEBT SERVICE/BEL DIGESTER		
4,023	102,847	100,000	100,000	319-000-4-111-04	Current TIF Taxes	100,000	100,000
-	-	-	-	319-000-4-111-05	Delinquent TIF Taxes	-	-
2,529,217	-	-	-	319-000-4-663-50	Proceeds from Debt	-	-
2,533,240	102,847	100,000	100,000		**Total Revenue**	100,000	100,000
-	-	-	-	319-000-6-700-03	Transfer in 75% S&U Tax	-	
-	-	-	-		**Total Transfers In**	-	-
2,533,240	102,847	100,000	100,000		**Total Revenues & Transfers In**	100,000	100,000
-	-	-	-	319-000-5-601-00	Principal Payment	-	-
25,671	-	100,000	100,000	319-000-5-602-00	Interest Payment	-	-
25,671	-	100,000	100,000		**Total Debt Service**	-	-
-	-	-	-	319-000-7-889-20	Transfer Out-75% S&U Fund	100,000	100,000
2,887,570	-	-	-	319-000-7-899-17	Transfer to Digester	-	
-	-	-	-	319-000-7-899-20	Trasnfer Out to 75% S&U Fund	-	
2,887,570	-	-	-		**Total Transfers Out**	100,000	100,000
2,913,240	-	100,000	100,000		**Total Expenditures**	100,000	100,000

102,847	**ESTIMATED BEGINNING CASH/iNV BAL**	102,847	102,847
100,000	Revenues	100,000	100,000
100,000	**Total Revenues**	100,000	100,000
100,000	Other Expenditures	100,000	100,000
100,000	**Total Expenditures**	100,000	100,000
102,847	**ESTIMATED ENDING CASH/INV BALANCE**	102,847	102,847

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					TIE DIST # 7 DEBT SERVICE/S. MAIN		
-	-	850,000	850,000	320-000-4-111-04	Current TIF Taxes	200,000	200,000
-	-	-	-	320-000-4-111-05	Delinquent TIF Taxes	-	-
-	-	-	-	320-000-4-661-01	Interest Income	-	-
-	-	850,000	850,000		**Total Revenue**	200,000	200,000
-	-	500,000	500,000	320-000-5-601-00	Principal Payment	-	-
-	-	350,000	350,000	320-000-5-602-00	Interest Payment	-	-
-	-	850,000	850,000		**Total Debt Service**	-	-
-	-	-	-	320-000-7-899-00	Transfer Out	-	
-	-	-	-	320-000-7-899-20	Transfer Out to 75% S&U Fund	200,000	200,000
-	-	-	-		**Total Transfers Out**	200,000	200,000
-	-	850,000	850,000		**Total Expenditures**	200,000	200,000

-	**ESTIMATED BEGINNING CASH/iNV BAL**	-	-
850,000	Revenues	200,000	200,000
850,000	**Total Revenues**	200,000	200,000
850,000	Other Expenditures	200,000	200,000
850,000	**Total Expenditures**	200,000	200,000
-	**ESTIMATED ENDING CASH/INV BALANCE**	-	-

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					DAKOTA NATURE PARK PROJECT		
-	-	-	-	519-000-4-334-07	Grants Federal	-	-
95,317	-	-	-	519-000-4-334-09	Grant	-	-
30,000	125	11,000	11,000	519-000-4-446-10	Donations	-	-
4,419	1,452	-	-	519-000-4-661-01	Money Market Interest Income	-	-
-	460,558	-	-	519-000-4-663-50	Bond Proceeds	-	-
129,736	462,135	11,000	11,000		**Total Revenue**	-	-
-	-	-	-	519-000-6-700-00	Transfer in General Fund	-	-
-	-	-	-	519-000-6-700-02	Transfer in Landfill	-	-
810,216	-	-	-	519-000-6-700-04	Transfer in-Sales & Use Tax	-	-
810,216	-	-	-		**Total Transfers In**	-	-
939,952	462,135	11,000	11,000		**Total Revenue & Transfers In**	-	-
149,185	58,721	-	-	519-000-5-422-03	Consulting	12,000	-
149,185	58,721	-	-		**Total Other Expenditures**	12,000	-
-	-	38,500	38,500	519-000-5-920-00	Furniture and Equipment	20,000	225
1,719,327	422,004	106,000	106,000	519-000-5-940-00	Park Development	25,000	69,000
1,719,327	422,004	144,500	144,500		**Total Capital Expenditures**	45,000	69,225
-	-	-	-	519-000-7-899-00	Transfer out to General Fund	-	
-	-	460,558	460,558	519-000-7-899-20	Transfer out to 75% S&U Fund	-	
-	-	460,558	460,558		**Total Transfers Out**	-	-
1,868,512	480,725	605,058	605,058		**Total Expenditures**	57,000	69,225

720,283	**ESTIMATED BEGINNING CASH/iNV BAL**	126,225	69,225
11,000	Revenues	-	-
-	Transfers In	-	-
11,000	**Total Revenues**	-	-
-	Other Expenditures	12,000	-
144,500	Captial Expenditures	45,000	69,225
460,558	Transfers Out	-	-
605,058	**Total Expenditures**	57,000	69,225
126,225	**ESTIMATED ENDING CASH/INV BALANCE**	69,225	-

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					BROOKINGS GATEWAY PROJECT		
-	16,736	-	-	520-000-4-446-10	Donation	-	-
(1,933)	6,687	-	-	520-000-4-661-01	Money Market Interest Income	-	-
-	36,750	-	-	520-000-4-663-50	Bond Proceeds	-	-
(1,933)	60,173	-	-		**Total Revenue**	-	-
-	-	-	-	520-000-6-700-04	Transfer in Sales & Use Tax	275,000	200,000
-	-	-	-		**Total Transfers In**	275,000	200,000
(1,933)	60,173	-	-		**Total Revenue & Transfers In**	275,000	200,000
5,187	-	20,000	20,000	520-000-5-422-03	Consulting	20,000	-
29,380	273	3,000	3,000	520-000-5-426-06	Horticulture Supplies	20,000	-
42,925	-	-	-	520-000-5-428-04	Street Lights	380,000	-
19,372	36,750	-	-	520-000-5-429-09	Miscellaneous	-	-
96,864	37,023	23,000	23,000		**Total Other Expenditures**	420,000	-
562	-	-	-	520-000-5-940-00	Other Capital	105,000	200,000
89,018	-	-	-	520-000-5-960-00	Street & Sidewalk Improvements	-	
89,580	-	-	-		**Total Capital Expenditures**	105,000	200,000
186,445	37,023	23,000	23,000		**Total Expenditures**	525,000	200,000

272,992	**ESTIMATED BEGINNING CASH/iNV BAL**	249,992	(8)
-	Revenues	-	-
-	Transfers In	275,000	200,000
-	**Total Revenues**	275,000	200,000
23,000	Other Expenditures	420,000	-
-	Capital Expenditures	105,000	200,000
23,000	**Total Expenditures**	525,000	200,000
249,992	**ESTIMATED ENDING CASH/INV BALANCE**	(8)	(8)

					BEL DIGESTER PROJECT		
724,544	207,335	-	-	522-000-4-334-09	Grant	-	-
-	1,890,054	-	-	522-000-4-653-50	Proceeds from BAN	-	-
35	12	-	-	522-000-4-661-01	Interest income	-	-
-	-	-	-	522-000-4-669-02	Miscellaneous	-	-
724,580	2,097,401	-	-		**Total Revenues**	-	-
2,887,570	-	-	-	522-000-6-700-00	Transfer in Debt Service	-	-
-	-	-	-	522-000-6-700-14	Transfer In	-	-
2,887,570	-	-	-		**Total Transfers In**	-	-
3,612,149	2,097,401	-	-		**Total Revenue & Transfers In**	-	-
109,516	139,031	-	-	522-000-5-422-03	Consulting	-	-
-	(165,031)	-	-	522-000-5-433-01	Project Expenses	-	-
109,516	(26,000)	-	-		**Total Other Expenditures**	-	-
4,777,829	411,827	-	-	522-000-5-940-00	Other Capital	-	
4,777,829	411,827	-	-		**Total Capital Expenditures**	-	-
-	-	-	-	522-000-7-899-00	Transfer Out	-	
-	-	-	-		**Total Transfers Out**	-	-
4,887,344	385,827	-	-		**Total Expenditures**	-	-

(13,121)	**ESTIMATED BEGINNING CASH/iNV BAL**	(13,121)	(13,121)
-	Revenues	-	-
-	Transfers In	-	-
-	**Total Revenues**	-	-
-	Other Expenditures	-	-
-	Capital Expenditures	-	-
-	Transfers Out	-	-
-	**Total Expenditures**	-	-
(13,121)	**ESTIMATED ENDING CASH/INV BALANCE**	(13,121)	(13,121)

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					S. MAIN AVE & 34TH PROJECT		
-	-	-	-	523-000-4-661-01	Money Market Interest Income	-	-
-	3,457,968	-	-	523-000-4-663-50	Bond Proceeds	-	-
-	3,457,968	-	-		Total Revenue	-	-
-	-	-	-	523-000-6-700-00	Transfer in from General Fund	-	-
-	-	610,505	610,505	523-000-6-700-04	Transfer in 75% Sales & Use	-	-
-	-	345,120	345,120	523-000-6-700-17	Transfer In	-	-
-	-	955,625	955,625		**Total Transfers In**	-	-
-	3,457,968	955,625	955,625		**Total Revenue & Transfers In**	-	-
-	291,873	60,000	60,000	523-000-5-422-03	Consulting/Engineering	-	79,459
-	291,873	60,000	60,000		**Total Other Expenditures**	-	79,459
-	1,459,614	582,432	582,432	523-000-5-940-00	Other Capital	-	
-	1,459,614	582,432	582,432		**Total Capital Expenditures**	-	-
-	-	-	-	523-000-7-899-00	Transfer Out	-	-
-	-	-	-		**Total Transfers Out**	-	-
-	1,751,487	642,432	642,432		**Total Expenditures**	-	79,459

(233,734)	**ESTIMATED BEGINNING CASH/iNV BAL**	79,459	79,459
-	Revenues	-	-
955,625	Transfers In	-	-
955,625	**Total Revenues**	-	-
60,000	Other Expenditures	-	79,459
582,432	Capital Expenditures	-	-
-	Transfers Out	-	
642,432	**Total Expenditures**	-	79,459
79,459	**ESTIMATED ENDING CASH/INV BALANCE**	79,459	-

					STREET SHOP PROJECT		
-	-	-	-	530-000-4-661-01	Interest Income	-	-
-	-	-	-	530-000-4-669-02	Miscellaneous	-	-
-	-	-	-		**Total Revenue**	-	-
-	-	3,300,000	3,300,000	530-000-6-700-00	Transfer In	-	-
-	-	800,000	800,000	530-000-6-700-04	Transfer In from 75% S & U Tax	-	-
-	-	4,100,000	4,100,000		**Total Transfers In**	-	-
-	-	4,100,000	4,100,000		**Total Revenue & Transfers In**	-	-
-	-	89,414	89,414	530-000-5-422-03	Consulting & Engineering	-	-
-	-	25,694	25,694	530-000-5-433-01	Project Expenses	-	-
-	-	115,108	115,108		**Total Other Expenditures**	-	-
-	-	7,650	7,650	530-000-5-910-00	Land	-	
-	-	1,533,248	1,533,248	530-000-5-911-00	Buildings & Structures	2,443,994	-
-	-	-	-	530-000-5-920-00	Furniture & Equipment	-	-
-	-	-	-	530-000-5-940-00	Other Capital	-	-
-	-	1,540,898	1,540,898		**Total Capital Expenditures**	2,443,994	-
-	-	1,656,006	1,656,006		**Total Expenditures**	2,443,994	-

-	**ESTIMATED BEGINNING CASH/iNV BAL**	2,443,994	-
-	Revenues	-	-
4,100,000	Transfers In	-	-
4,100,000	**Total Revenues**	-	-
115,108	Other Expenditures	-	-
1,540,898	Capital Expenditures	2,443,994	-
1,656,006	**Total Expenditures**	2,443,994	-
2,443,994	**ESTIMATED ENDING CASH/INV BALANCE**	-	-

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					LIQUOR STORE		
156,891	167,518	165,000	165,000	601-000-4-380-04	Sales/Off Sale Miscellaneous	160,000	170,000
14,376	10,848	16,500	16,500	601-000-4-380-05	Sales/Off Sale Lottery Machine	9,000	9,200
17,723	14,048	19,000	19,000	601-000-4-380-06	Sales/Off Sale Lottery Tickets	11,000	11,220
(7,329)	(5,528)	(7,500)	(7,500)	601-000-4-380-08	Sales/Off Sale Lottery Payout	(4,000)	(4,000)
2,110,375	2,201,840	2,300,000	2,300,000	601-000-4-380-11	Sales/Off Sale Liquor	2,334,000	2,380,600
(29,969)	(28,323)	(27,000)	(27,000)	601-000-4-380-12	Sales/Off Sale Liquor Discount	(34,000)	(34,000)
655,192	629,854	670,000	670,000	601-000-4-380-21	Sales/Off Sale Wine	670,000	683,000
(19,583)	(16,077)	(27,000)	(27,000)	601-000-4-380-22	Sales/Off Sale Wine Discount	(19,000)	(19,000)
952,679	1,012,837	1,060,000	1,060,000	601-000-4-380-31	Sales/Off Sale Beer	1,100,000	1,220,000
(124)	(19)	-	-	601-000-4-380-32	Sales/Off Sale Beer Discount	-	-
35,580	23,530	40,000	40,000	601-000-4-380-33	Sales/Off Sale Keg Deposits	41,000	41,000
(35,870)	(23,824)	(40,000)	(40,000)	601-000-4-380-34	Sales/Off Sale Keg Returns	(41,000)	(41,000)
(61)	(544)	-	-	601-000-4-380-99	Sales/Off Sale Deposit Adjust	-	-
1,458,934	-	-	-	601-000-4-381-11	Sales/Operating Agree Liq/Wine	-	-
1,697,249	-	-	-	601-000-4-381-31	Sales/Operating Agreement Beer	-	-
2,958,684	-	-	-	601-000-4-381-32	Sales/Operating Agreement-Malt	-	-
-	-	-	-	601-000-4-381-33	Operating Agreemnt/Keg Deposit	-	-
-	-	-	-	601-000-4-381-34	Operating Agreement/Keg Return	-	-
980	-	-	-	601-000-4-381-97	Opeating Agreemnt Markup/Brwpb	-	-
465,360	-	-	-	601-000-4-381-98	Operating Agreement Markup 10%	-	-
160,478	-	-	-	601-000-4-381-99	Operating Agreement Markup 11%	-	-
(10,112)	29,553	4,500	7,000	601-000-4-661-00	Interest Income-Investments	20,000	20,000
3,205	2,041	5,200	3,000	601-000-4-661-01	Money Market Interest Income	5,000	5,000
-	-	-	-	601-000-4-663-50	Bond Proceeds	-	-
-	-	-	-	601-000-4-664-00	Sale of Fixed Assets	-	-
(1,567,711)	(1,647,954)	-	-	601-000-4-852-01	Purchases/Liquor	-	-
(771,771)	(784,749)	-	-	601-000-4-852-02	Purchases/Beer	-	-
(122,930)	(116,233)	-	-	601-000-4-852-03	Purchases/Miscellaneous	-	-
(485,793)	(460,922)	-	-	601-000-4-852-04	Purchases/Wine	-	-
(23,409)	(16,152)	-	-	601-000-4-852-06	Purchases/Lottery	-	-
(1,417,611)	-	-	-	601-000-4-852-07	Purchases/Liquor-Bars	-	-
(4,619,441)	-	-	-	601-000-4-852-08	Purchases/Beer-Bars	-	-
2,216	489	-	-	601-000-4-861-09	Miscellaneous (P)	-	-
1,578,207	992,234	4,178,700	4,179,000		**Total Revenue**	4,252,000	4,442,020
242,453	193,493	216,204	216,204	601-000-5-101-00	Regular Pay	203,710	207,800
59,918	58,789	52,000	52,000	601-000-5-101-01	Temporary Pay	52,000	53,000
5,723	7,343	8,000	8,000	601-000-5-101-04	Overtime Pay	8,000	8,000
-	-	200	200	601-000-5-101-07	Clothing Allowance	200	200
739	565	300	300	601-000-5-101-10	Wellness Benefit	300	300
21,835	18,591	21,176	21,176	601-000-5-120-00	FICA	20,666	21,100
14,602	11,930	13,488	13,488	601-000-5-121-09	Retirement	13,088	13,350
39,615	42,491	52,801	52,801	601-000-5-123-00	Group Insurance	64,652	6,500
2,494	3,232	2,415	2,415	601-000-5-130-00	Workmans Compensation	3,564	3,600
387,380	336,434	366,584	366,584		**Total Personnel Services**	366,180	313,850
4,431	4,668	4,618	4,618	601-000-5-421-00	Insurance	5,148	5,150
2,250	2,500	2,500	2,500	601-000-5-422-02	Contracted Auditing Services	2,500	2,500
2,810	2,633	2,800	2,800	601-000-5-422-07	Contracting Services	3,028	3,050
32,009	29,366	38,000	38,000	601-000-5-423-05	Advertising/Promotion Fees	36,050	36,050
79,255	82,059	78,797	78,797	601-000-5-424-06	Rent	87,125	88,500
1,716	2,829	200	200	601-000-5-425-04	Maintenance Equipment	2,000	2,000
7,264	2,950	7,000	7,000	601-000-5-425-05	Maintenance Buildings	3,500	3,500
2,055	2,638	2,000	2,000	601-000-5-426-01	Office Supplies	2,266	2,600
22,390	17,347	24,000	24,000	601-000-5-426-03	General Supplies	15,450	15,450
318	1,222	800	800	601-000-5-426-04	Cleaning Supplies	515	600
392	88	1,000	1,000	601-000-5-426-17	Uniforms	1,000	1,000
948	903	900	900	601-000-5-427-01	Travel & Lodging	1,000	1,000
4,009	3,467	4,200	4,200	601-000-5-428-01	Telephone	3,708	3,750
25,310	23,221	15,000	15,000	601-000-5-428-02	Electric & Water	24,205	24,200
2,091	2,840	2,000	2,000	601-000-5-428-03	Heat	3,296	3,000
2,468	1,915	2,500	2,500	601-000-5-428-05	Hauling Service	2,221	2,500
125	979	700	700	601-000-5-429-01	Membership & Dues	1,500	1,500
900	750	900	900	601-000-5-429-04	License Fees	927	900
-	-	-	-	601-000-5-429-15	Bad Debt Expense	-	

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					LIQUOR STORE continued		
46,847	49,125	48,000	48,000	601-000-5-469-00	Bank/Credit Card Fees	52,000	5,000
-	-	1,650,000	1,650,000	601-000-5-852-01	Purchases/Liquor	1,711,000	1,745,000
-	-	810,000	810,000	601-000-5-852-02	Purchases/Beer	872,000	889,000
-	14,410	145,000	145,000	601-000-5-852-03	Purchases/Miscellaneous	115,000	115,000
-	888	515,000	515,000	601-000-5-852-04	Purchases/Wine	462,000	470,000
-	-	23,000	23,000	601-000-5-852-06	Purchases/Lottery	15,750	15,750
237,587	246,797	3,378,915	3,378,915		**Total Other Expenses**	3,423,189	3,437,000
-	6,592	22,000	22,000	601-000-5-920-00	Furniture & Equipment	-	
1,397	10,570	4,000	4,000	601-000-5-950-01	Capital less than $5,000	-	10,000
1,397	17,162	26,000	26,000		**Total Capital Expenses**	-	10,000
650,000	176,400	200,000	200,000	601-000-7-899-00	Transfer out General Fund	277,250	200,000
100,000	100,000	125,000	125,000	601-000-7-899-04	Transfer out to Edgebrook	75,000	150,000
-	-	50,000	50,000	601-000-7-899-11	Transfer out to 3rd B Fund	-	-
-	63,421	-	-	601-000-7-899-20	Transfer Out to Public Improve	-	-
750,000	339,821	375,000	375,000		**Total Transfers Out**	352,250	350,000
1,376,365	940,214	4,146,499	4,146,499		**Total Expenses**	4,141,619	4,110,850

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					AIRPORT		
5,653,021	10,254,738	1,071,389	1,071,389	606-000-4-334-09	Grants	186,806	992,627
-	-	-	-	606-000-4-334-10	Federal Grant	-	-
3	47,571	-	-	606-000-4-441-08	Reimbursed Expense	-	-
-	-	-	-	606-000-4-447-00	Contributed Capital	-	-
-	-	-	-	606-000-4-663-50	Bond Proceeds	-	-
-	-	-	-	606-000-4-664-00	Sale of Fixed Assets	-	-
-	-	-	-	606-000-4-812-00	Airflight Taxes	-	-
-	-	2,045	2,045	606-000-4-848-10	Terminal Rent	2,106	2,100
-	-	-	-	606-000-4-848-11	Landing Fees	-	-
15,680	20,925	23,200	23,200	606-000-4-848-12	Rentals	27,651	27,500
4,302	4,540	4,500	4,500	606-000-4-848-15	Av/Jet Gas Sales	4,750	4,750
40	205	200	200	606-000-4-861-09	Miscellaneous	200	200
5,673,047	10,327,978	1,101,334	1,101,334		**Total Revenue**	221,513	1,027,177
287,000	1,675,255	237,246	237,246	606-000-6-700-00	Transfer in General Fund	229,650	350,000
297,665	-	102,770	102,770	606-000-6-700-04	Transfer in Sales & Use Tax	91,844	117,721
584,665	1,675,255	340,016	340,016		**Total Transfers In**	321,494	467,721
6,257,712	12,003,232	1,441,350	1,441,350		**Total Revenue & Transfers In**	543,007	1,494,898
100,782	99,881	107,820	107,820	606-000-5-101-00	Regular Pay	110,899	113,110
-	2,553	3,000	3,000	606-000-5-101-04	Overtime	3,000	3,000
-	70	300	300	606-000-5-101-10	Wellness Benefit	300	300
6,937	7,397	8,501	8,501	606-000-5-120-00	FICA	8,977	9,150
5,873	6,232	6,667	6,667	606-000-5-121-09	Retirement	7,040	7,200
18,547	18,767	18,983	18,983	606-000-5-123-00	Group Insurance	20,866	21,000
2,066	3,074	2,286	2,286	606-000-5-130-00	Workmans Compensation	3,424	3,500
134,205	137,973	147,557	147,557		**Total Personnel Services**	154,506	157,260
9,848	9,583	8,315	8,315	606-000-5-421-00	Insurance	11,375	11,400
5,850	5,900	6,000	6,000	606-000-5-422-02	Contracted Auditing Services	6,000	6,000
7,420	4,200	9,300	9,300	606-000-5-422-07	Contracting Services	7,200	7,200
386	-	200	200	606-000-5-423-05	Advertising/Promotion Fees	200	200
-	-	-	-	606-000-5-424-06	Building Rentals	-	-
28	-	300	300	606-000-5-425-01	Maintenance Office Equipment	300	500
105	291	1,020	1,020	606-000-5-425-03	Maintenance of Trucks	1,020	1,020
9,252	8,035	11,000	11,000	606-000-5-425-04	Maintenance of Equipment	11,000	11,000
6,055	1,256	1,500	1,500	606-000-5-425-05	Maintenance Buildings	1,500	1,500
143	150	500	500	606-000-5-425-06	Maintenance Radio	1,500	1,500
18,446	2,769	13,500	13,500	606-000-5-425-09	Maintenance Grounds	13,500	13,500
386	146	520	520	606-000-5-426-01	Office Supplies	520	520
1,413	2,129	4,000	4,000	606-000-5-426-03	General Supplies	3,000	3,000
60	17	250	250	606-000-5-426-04	Cleaning Supplies	150	150
2,324	2,137	4,000	4,000	606-000-5-426-10	Gas	4,000	4,000
244	238	600	600	606-000-5-426-11	Oil & Grease	600	600
230	134	3,970	3,970	606-000-5-426-12	Tires	2,500	2,500
6,108	4,122	13,000	13,000	606-000-5-426-13	Diesel Fuel	13,000	13,000
120	160	750	750	606-000-5-426-15	Chemicals	750	750
-	402	500	500	606-000-5-426-23	Sand	600	600
1,890	2,329	3,000	3,000	606-000-5-426-28	Extinguishing Agents	2,200	2,200
1,163	1,457	3,700	3,700	606-000-5-427-01	Travel & Lodging	2,500	2,500
1,130	1,540	3,000	3,000	606-000-5-427-02	Registration & Training	2,550	2,550
2,431	2,514	3,300	3,300	606-000-5-428-01	Telephone	3,300	3,300
12,360	12,236	15,400	15,400	606-000-5-428-02	Electric & Water	14,000	14,000
3,271	4,009	6,100	6,100	606-000-5-428-03	Heat	6,000	6,000
-	-	205	205	606-000-5-429-00	Miscellaneous	205	200
395	345	400	400	606-000-5-429-01	Membership & Dues	400	400
-	-	-	-	606-000-5-470-09	Interest on Advance	-	-
91,057	66,097	114,330	114,330		**Total Other Expenses**	109,870	110,090
1,187	-	-	-	606-000-5-910-00	Land	-	-
-	-	-	8,025	606-000-5-911-00	Buildings & Structures	-	-
-	-	-	-	606-000-5-920-00	Furniture & Equipment	-	-
-	-	-	-	606-000-5-930-00	Machinery & Auto Equipment	-	15,000
19,232	10,744,438	1,127,789	1,143,450	606-000-5-940-00	Other Capital	198,650	1,095,348
1,243	870	-	-	606-000-5-950-01	Capital less than $5,000	-	-
-	(10,742,548)	46,370	487,650	606-000-5-970-00	Runway Improvements	80,000	-
21,661	2,760	1,174,159	1,639,125		**Total Capital Expenses**	278,650	1,110,348
-	-	-	-	606-000-7-899-20	Transfer to Public Improvement	-	-
-	-	-	-		**Total Transfers Out**	-	-
246,923	206,829	1,436,046	1,901,012		**Total Expenses**	543,026	1,377,698

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					EDGEBROOK GOLF COURSE		
16,490	189,238	266,500	189,000	607-000-4-346-04	Golf Fees	266,500	270,000
52,757	45,982	31,000	100,000	607-000-4-346-05	Packages	31,000	31,500
41,811	65,248	85,900	70,000	607-000-4-346-06	Cart Rentals	85,900	86,000
9,097	-	-	-	607-000-4-346-07	Green Fees-9 holes 1/2 price	-	-
6,593	-	-	-	607-000-4-346-08	Green Fees-18 holes 1/2 price	-	-
1,534	-	-	-	607-000-4-346-09	Season Tickets-Youth	-	-
9,734	-	-	-	607-000-4-346-10	Season Tickets-Young Adult	-	-
38,657	-	-	-	607-000-4-346-11	Season Tickets-Individual	-	-
9,820	378	-	-	607-000-4-346-12	Season Tickets-Senior	-	-
7,500	-	-	-	607-000-4-346-14	Season Tickets-Family no child	-	-
4,364	-	-	-	607-000-4-346-15	Season Tickets-Family/children	-	-
15,570	-	-	-	607-000-4-346-16	Golf Carts-9 holes	-	-
13,938	-	-	-	607-000-4-346-17	Golf Carts-18 holes	-	-
115	-	-	-	607-000-4-346-18	Golf Carts-Senior 9 holes	-	-
194	-	-	-	607-000-4-346-19	Golf Carts-Senior 18 holes	-	-
13,036	-	-	-	607-000-4-346-20	Golf Carts-9 holes 1/2 price	-	-
10,037	-	-	-	607-000-4-346-21	Golf Carts-18 holes 1/2 price	-	-
311	-	-	-	607-000-4-346-22	Golf Carts-SR 9 hole 1/2 price	-	-
219	-	-	-	607-000-4-346-23	Golf Cart-SR 18 hole 1/2 price	-	-
11,778	-	-	-	607-000-4-346-24	Golf Carts-Season Tickets	-	-
344	-	-	-	607-000-4-346-25	Golf Cart-Season addn'l family	-	-
15,865	-	-	-	607-000-4-346-26	Driving Range-Bucket	-	-
4,279	-	-	-	607-000-4-346-27	Driving Range-Seasonal Single	-	-
912	-	-	-	607-000-4-346-28	Driving Range-Seasonal Family	-	-
2,403	3,468	-	-	607-000-4-346-29	Golf Lessons	-	-
1,708	-	-	-	607-000-4-346-30	Golf Cart Package-Young Adult	-	-
14,583	-	-	-	607-000-4-346-31	Golf Cart Package-Single	-	-
8,634	-	-	-	607-000-4-346-32	Golf Cart Package-Senior	-	-
6,408	-	-	-	607-000-4-346-33	Golf Cart Pkg-Family w/o child	-	-
3,418	-	-	-	607-000-4-346-34	Golf Cart Pkge-Family w/child	-	-
-	-	-	-	607-000-4-346-40	Golf Cart/Drive Rge-Yng Adult	-	-
6,568	-	-	-	607-000-4-346-41	Golf Cart/Driving Range-Single	-	-
3,450	-	-	-	607-000-4-346-42	Golf Cart/Driving Range-Senior	-	-
1,087	-	-	-	607-000-4-346-43	Golf Cart/Driv Rnge-Family w/o	-	-
1,358	-	-	-	607-000-4-346-44	Golf Cart/Driv Rge-Family with	-	-
-	-	-	-	607-000-4-347-00	15% Food and Beverage Sales	2,000	2,000
-	-	-	-	607-000-4-367-00	15% Food and Beverage Sales	-	-
67	-	-	-	607-000-4-441-08	Reimbursed Expense	-	-
-	-	-	-	607-000-4-661-00	Interest Income	-	-
101	102	-	-	607-000-4-661-01	Money Market Interest Income	-	-
-	-	-	-	607-000-4-663-50	Bond Proceeds	-	-
11,807	12,161	12,161	12,161	607-000-4-861-09	Bond Proceeds	12,161	
346,547	316,577	395,561	371,161		**Total Revenues**	397,561	389,500
100,000	100,000	125,000	125,000	607-000-6-700-01	Transfer in Liquor Fund	75,000	125,000
38,213	-	-	-	607-000-6-700-04	Transfer in 25% Sales & Use	-	-
95,000	-	202,500	202,500	607-000-6-700-09	Transfer in 75% Public Improve	10,000	-
233,213	100,000	327,500	327,500		**Total Transfers In**	85,000	125,000
579,760	416,577	723,061	698,661		**Total Revenues & Transfers In**	482,561	514,500
152,722	153,180	159,573	159,573	607-000-5-101-00	Regular Pay	156,076	159,200
53,151	52,769	64,214	64,214	607-000-5-101-01	Temporary Pay	60,600	60,600
-	703	1,000	1,000	607-000-5-101-04	Overtime Pay	1,000	1,000
300	300	300	300	607-000-5-101-06	Car Allowance	300	300
50	80	135	135	607-000-5-101-07	Clothing/Boot Allowance	135	135
-	35	-	-	607-000-5-101-10	Wellness Benefit	-	-
14,628	14,866	17,229	17,229	607-000-5-120-00	FICA	17,031	17,370
8,882	9,079	9,660	9,660	607-000-5-121-09	Retirement	9,722	9,920
23,485	24,973	30,321	30,231	607-000-5-123-00	Group Insurance	33,781	34,460
5,428	5,536	4,164	4,164	607-000-5-130-00	Workmans Compensation	6,807	6,950
258,647	261,522	286,596	286,506		**Total Personnel Services**	285,452	289,935

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					EDGEBROOK GOLF COURSE continued		
4,203	4,463	4,724	4,724	607-000-5-421-00	Insurance	4,961	5,000
650	700	1,000	1,000	607-000-5-422-02	Contracted Auditing Services	1,000	1,000
82,949	77,733	95,000	95,000	607-000-5-422-04	Contracting Services/Pro	64,600	64,600
90	126	100	100	607-000-5-422-15	Drug & Alcohol Testing	103	100
4,534	4,518	4,000	4,000	607-000-5-423-05	Advertising & Promotional Fees	3,880	3,880
640	750	750	750	607-000-5-424-01	Equipment Rental	750	750
10	200	750	750	607-000-5-425-02	Maintenance Vehicles	750	750
8,431	7,478	6,000	6,000	607-000-5-425-04	Maintenance Equipment	8,000	8,000
360	1,131	1,500	1,500	607-000-5-425-05	Maintenance Buildings	1,500	1,500
686	1,016	1,500	1,500	607-000-5-425-08	Maintenance Turf	2,000	2,000
1,735	2,998	2,000	2,000	607-000-5-425-09	Maintenance Irrigation System	3,000	3,000
539	1,402	1,200	1,200	607-000-5-426-01	Office Supplies	1,200	1,200
6,947	7,972	6,500	6,500	607-000-5-426-03	General Supplies	6,500	6,500
2,073	1,282	1,500	1,500	607-000-5-426-04	Cleaning Supplies	1,500	1,500
7,968	7,766	8,000	8,000	607-000-5-426-10	Gasoline	8,000	8,000
1,068	796	750	750	607-000-5-426-11	Oil & Grease Supplies	750	750
283	91	500	500	607-000-5-426-12	Tires	500	500
8,557	8,657	6,000	6,000	607-000-5-426-13	Diesel Fuel	6,000	6,000
8,871	5,689	15,000	15,000	607-000-5-426-14	Fertilizer Supplies	15,000	15,000
11,543	7,468	10,000	10,000	607-000-5-426-15	Chemicals	17,000	17,000
315	648	600	600	607-000-5-426-17	Uniforms	600	600
1,725	3,920	5,000	5,000	607-000-5-426-23	Sand	5,000	5,000
-	856	500	500	607-000-5-427-01	Travel & Lodging	500	500
398	519	500	500	607-000-5-427-02	Registration & Training	500	500
5,374	6,017	5,000	5,000	607-000-5-428-01	Telephone	5,000	5,000
18,152	17,995	20,000	20,000	607-000-5-428-02	Electric & Water	20,000	20,000
2,609	3,531	3,000	3,000	607-000-5-428-03	Heat	3,000	3,000
-	-	150	150	607-000-5-428-05	Hauling Service	150	150
80	80	300	300	607-000-5-429-01	Membership & Dues	300	300
71	208	250	250	607-000-5-429-08	Postage	250	250
-	-	-	-	607-000-5-429-18	Bad Debt Expense	-	-
4,711	4,537	4,000	4,000	607-000-5-469-00	Banking & Credit Card Fees	4,000	4,000
1,809	463	-	-	607-000-5-470-09	Interest on Advance	-	-
187,383	181,012	206,074	206,074		**Total Other Expenses**	186,294	186,330
-	-	-	-	607-000-5-910-00	Land	-	-
-	-	-	-	607-000-5-911-00	Buildings & Structures	10,000	-
-	-	-	-	607-000-5-920-00	Furniture & Equipment	-	-
25,803	39,441	136,500	136,500	607-000-5-930-00	Machinery & Auto Equipment	-	128,000
1,132	-	92,000	92,000	607-000-5-940-00	Other Capital	-	20,000
-	-	-	-	607-000-5-990-00	Infrastructure	-	-
26,935	39,441	228,500	228,500		**Total Capital Expenses**	10,000	148,000
-	45,663	-	-	607-000-7-899-20	Transfer Public Improvement	-	-
-	45,663	-	-		**Total Transfers Out**	-	-
472,965	527,639	721,170	721,080		**Total Expenses**	481,746	624,265

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					SOLID WASTE COLLECTIONS		
1,501	1,289	2,000	2,000	612-000-4-661-01	Money Market Interest Income	2,000	2,000
1,055,064	1,064,900	1,055,000	1,055,000	612-000-4-848-01	Utility Billing	1,082,700	1,100,000
44,753	48,450	40,000	40,000	612-000-4-848-04	Yard Waste Bags	46,750	47,000
1,101,317	1,114,639	1,097,000	1,097,000		**Total Revenue**	1,131,450	1,149,000
278,076	290,237	308,557	308,557	612-000-5-101-00	Regular Pay	311,065	317,500
8,935	2,524	10,000	10,000	612-000-5-101-01	Temporary Pay	10,000	10,000
13,767	9,395	13,000	13,000	612-000-5-101-04	Overtime Pay	13,000	13,000
3,000	3,000	3,000	3,000	612-000-5-101-07	Clothing Allowance	3,000	3,000
-	-	-	-	612-000-5-101-10	Wellness Benefit	-	-
21,210	21,067	22,701	22,701	612-000-5-120-00	FICA	23,793	24,500
18,017	18,235	17,205	17,205	612-000-5-121-09	Retirement	18,061	18,500
55,426	58,908	56,792	56,792	612-000-5-123-00	Group Insurance	61,994	6,200
13,856	17,058	13,335	13,335	612-000-5-130-00	Workmans Compensation	18,806	18,800
412,287	420,424	444,590	444,590		**Total Personnel Services**	459,719	411,500
15,361	15,125	15,304	15,304	612-000-5-421-00	Insurance	17,189	17,189
1,300	-	3,000	3,000	612-000-5-422-02	Contracted Auditing Services	3,000	3,000
-	-	300	300	612-000-5-422-06	Medical Services	300	300
34,190	34,200	34,200	34,200	612-000-5-422-07	Contracting Services	34,200	34,200
2,449	15,376	3,000	3,000	612-000-5-422-08	Computer Services	16,038	16,038
309	48	250	250	612-000-5-422-15	Drug & Alcohol Testing	250	250
-	-	500	500	612-000-5-423-01	Publication/Recording Fees	500	500
22,595	24,333	20,000	20,000	612-000-5-423-05	Advertising & Promotional Fees	15,600	15,600
31,201	22,879	20,000	20,000	612-000-5-425-03	Maintenance Trucks	20,000	20,000
25,743	13,929	25,000	25,000	612-000-5-425-04	Maintenance Equipment	25,000	25,000
385	2,026	1,000	1,000	612-000-5-425-05	Maintenance Buildings	1,000	1,000
786	-	2,000	2,000	612-000-5-425-06	Maintenance Radio	2,000	2,000
1,204	1,286	1,200	1,200	612-000-5-426-01	Office Supplies	1,200	1,200
4,766	4,087	3,200	3,200	612-000-5-426-03	General Supplies	3,200	3,200
206,493	36,040	25,000	25,000	612-000-5-426-08	Supplies/Dumpsters & Carts	24,660	24,660
2,365	1,763	2,500	2,500	612-000-5-426-10	Gasoline	2,400	2,400
4,712	2,652	3,000	3,000	612-000-5-426-11	Oil & Grease Supplies	3,000	3,000
8,990	4,474	8,000	8,000	612-000-5-426-12	Tires	8,000	8,000
54,027	55,961	50,000	50,000	612-000-5-426-13	Diesel Fuel	51,000	51,000
232	1,141	1,500	1,500	612-000-5-426-17	Uniforms	1,500	1,500
-	-	500	500	612-000-5-427-01	Travel & Lodging	500	500
179	-	500	500	612-000-5-427-02	Registration & Training	500	500
2,919	2,738	2,700	2,700	612-000-5-428-01	Telephone	3,180	3,180
3,819	3,462	3,600	3,600	612-000-5-428-02	Electric & Water	3,480	3,480
8,000	9,102	13,000	13,000	612-000-5-428-03	Heat	9,900	9,900
204,148	239,656	229,988	229,988	612-000-5-428-05	Hauling Service	229,988	229,988
-	-	50	50	612-000-5-429-04	License Fees	50	50
936	4,452	4,500	4,500	612-000-5-429-31	Paint Exchange	4,500	4,500
17,052	19,285	20,000	20,000	612-000-5-429-35	Yardwaste Program	23,100	23,100
654,162	514,016	493,792	493,792		**Total Other Expenses**	505,235	505,235
(75,234)	-	150,000	150,000	612-000-5-930-00	Machinery & Auto Equipment	320,000	320,000
-	-	-	-	612-000-5-940-00	Other Capital	-	-
-	-	-	-	612-000-7-899-00	Transfer out General Fund	-	-
-	-	-	-	625-000-4-334-09	Grants	-	-
(75,234)	-	150,000	150,000		**Total Transfers Out**	320,000	320,000
991,215	934,440	1,088,382	1,088,382		**Total Expenses**	1,284,954	1,236,735

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					LANDFILL		
12,982	10,376	15,000	15,000	625-000-4-661-00	Interest Income	15,000	15,000
6,461	6,005	7,500	7,500	625-000-4-661-01	Money Market Interest Income	5,000	5,000
-	-	-	-	625-000-4-663-50	Bond Proceeds	-	-
30,000	-	-	-	625-000-4-664-00	Sale of Fixed Assets	-	-
2,127,162	2,343,687	2,160,000	2,160,000	625-000-4-848-03	Landfill Tickets	2,236,000	2,300,000
11,497	11,647	11,496	11,496	625-000-4-848-12	Rentals	15,750	15,750
9,686	14,944	15,000	15,000	625-000-4-848-22	Recycled Materials	15,738	15,738
172	1,738	-	-	625-000-4-861-09	Miscellaneous	-	-
2,197,960	2,388,397	2,208,996	2,208,996		**Total Revenue**	2,287,488	2,351,488
306,384	306,028	327,595	327,595	625-000-5-101-00	Regular Pay	336,328	344,000
5,944	5,215	10,000	10,000	625-000-5-101-04	Overtime Pay	10,000	10,000
2,000	2,000	2,000	2,000	625-000-5-101-07	Clothing Allowance	2,000	2,000
-	-	-	-	625-000-5-101-10	Wellness Benefit	-	-
20,842	21,435	25,713	25,713	625-000-5-120-00	FICA	27,108	27,650
18,301	18,565	20,167	20,167	625-000-5-121-09	Retirement	21,261	21,700
69,042	56,542	54,167	54,167	625-000-5-123-00	Group Insurance	58,648	59,000
7,385	11,003	8,689	8,689	625-000-5-130-00	Workmans Compensation	12,132	12,150
429,898	420,788	448,331	448,331		**Total Personnel Services**	467,477	476,500
-	-	16,145	16,145	625-000-5-220-01	Restricted Closure	27,832	27,832
-	-	18,396	18,396	625-000-5-220-02	Restricted Post Closure	18,396	18,396
-	-	-	-	625-000-5-220-05	Restricted Future SW Facility	-	-
6,573	5,597	6,314	6,314	625-000-5-421-00	Insurance	7,448	7,448
-	-	300	300	625-000-5-422-01	Legal Services	300	300
1,950	3,300	3,000	3,000	625-000-5-422-02	Contracted Auditing Services	3,000	3,000
27,318	33,612	40,000	40,000	625-000-5-422-03	Consulting & Engineering	40,000	40,000
-	234	200	200	625-000-5-422-06	Medical Services	200	200
14,650	18,420	25,000	25,000	625-000-5-422-07	Contracting Services	25,000	25,000
2,574	2,404	2,500	2,500	625-000-5-422-08	Computer Services	2,595	2,595
16,309	19,644	25,000	25,000	625-000-5-422-09	Testing Services	28,681	28,681
123	222	200	200	625-000-5-422-15	Drug & Alcohol Testing	200	200
-	-	200	200	625-000-5-423-01	Publication/Recording Fees	200	200
10,131	3,105	8,000	8,000	625-000-5-423-05	Advertising/Promotion Fees	8,000	8,000
-	-	1,000	1,000	625-000-5-424-01	Equipment Rentals	1,000	1,000
5,630	9,736	4,000	4,000	625-000-5-425-03	Maintenance Trucks	4,000	4,000
36,676	45,092	50,000	50,000	625-000-5-425-04	Maintenance Equipment	50,000	50,000
4,978	5,531	2,500	2,500	625-000-5-425-05	Maintenance Buildings	2,500	2,500
3,178	657	6,000	6,000	625-000-5-425-09	Maintenance Grounds	6,000	6,000
2,476	3,573	6,000	6,000	625-000-5-426-01	Office Supplies	6,000	6,000
6,841	3,916	8,000	8,000	625-000-5-426-03	General Supplies	8,000	8,000
3,000	3,108	3,750	3,750	625-000-5-426-04	Janitorial Supplies	4,149	4,149
-	-	150	150	625-000-5-426-05	Photographic Supplies	150	150
-	180	250	250	625-000-5-426-09	Subscriptions/Books	250	250
7,129	6,225	8,000	8,000	625-000-5-426-10	Gasoline	7,500	7,500
1,983	3,564	5,000	5,000	625-000-5-426-11	Oil & Grease Supplies	5,000	5,000
3,169	2,135	5,000	5,000	625-000-5-426-12	Tires	5,000	5,000
93,061	102,477	96,000	96,000	625-000-5-426-13	Diesel Fuel	88,500	88,500
257	239	1,500	1,500	625-000-5-426-17	Uniforms	1,500	1,500
2,138	6,798	8,000	8,000	625-000-5-426-18	Gravel	7,875	7,875
3,214	4,552	15,000	15,000	625-000-5-426-27	Alternate Cover	15,000	15,000
2,064	1,352	5,500	5,500	625-000-5-427-01	Travel & Lodging	5,500	5,500
2,354	1,960	3,500	3,500	625-000-5-427-02	Registration & Training	3,500	3,500
782	395	2,750	2,750	625-000-5-428-01	Telephone	2,520	2,520
2,840	2,860	3,000	3,000	625-000-5-428-02	Electric & Water	4,200	4,200
2,275	10,294	10,000	10,000	625-000-5-428-03	Heat	10,500	10,500
5,040	4,847	7,500	7,500	625-000-5-428-05	Hauling Service	7,500	7,500
850	1,045	2,000	2,000	625-000-5-429-01	Membership & Dues	2,000	2,000

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account Number	Description	2016 Adopted	2017 Estimated
					LANDFILL continued		
1,860	1,743	1,800	1,800	625-000-5-429-05	Rodent Control	1,800	1,800
693	813	1,000	1,000	625-000-5-429-07	Miscellaneous Services	1,000	1,000
-	-	-	-	625-000-5-429-09	Miscellaneous	-	-
44,418	45,981	45,000	45,000	625-000-5-429-11	State Fees	47,000	47,000
925	1,659	1,800	1,800	625-000-5-429-16	Solid Waste Committee	1,800	1,800
-	-	-	-	625-000-5-429-18	Bad Debt Expense	-	-
-	42	500	500	625-000-5-429-38	Compost Program Supplies	500	500
44,443	46,572	-	-	625-000-5-432-00	Post Closure	-	-
500	500	500	500	625-000-5-897-00	Interest Expense	500	500
362,404	404,385	450,255	450,255		**Total Other Expenses**	462,596	462,596
-	-	-	-	625-000-5-910-00	Land	-	-
-	-	530,000	530,000	625-000-5-911-00	Buildings & Structures	350,000	200,000
-	-	-	-	625-000-5-920-00	Furniture & Equipment	-	-
-	-	-	-	625-000-5-930-00	Machinery & Auto Equipment	400,000	490,000
-	-	-	-	625-000-5-940-00	Other Capital	-	-
880	6,907	10,000	10,000	625-000-5-950-01	Capital less than $5,000	10,000	-
880	6,907	540,000	540,000		**Total Capital Expenses**	760,000	690,000
525,000	575,000	575,000	575,000	625-000-7-899-00	Transfer out General Fund	575,000	575,000
-	581,014	-	-	625-000-7-899-20	Transfer Public Improvement	-	-
525,000	1,156,014	575,000	575,000		**Total Transfers Out**	575,000	575,000
1,318,181	1,988,094	2,013,586	2,013,586		**Total Expenses**	2,265,073	1,741,500

					RESEARCH & TECHNOLOGY CENTER		
-	7,383	-	-	630-000-4-661-00	Interest Income	-	-
228	261	-	-	630-000-4-661-01	Money Market Interest Income	-	-
124,168	134,833	124,740	150,000	630-000-4-848-12	Rentals	164,866	164,866
24,322	58,597	10,000	20,000	630-000-4-861-09	Miscellaneous	25,000	25,000
148,718	201,074	134,740	170,000		**Total Revenue**	189,866	189,866
2,642	2,663	2,689	2,689	630-000-5-421-00	Insurance	2,824	2,824
4,671	7,562	6,500	6,500	630-000-5-422-07	Contracting Services	7,500	7,500
4,627	300	3,000	3,000	630-000-5-425-04	Maintenance Equipment	6,000	6,000
6,936	10,235	3,000	3,000	630-000-5-425-05	Maintenance Buildings	4,000	4,000
452	2	200	200	630-000-5-426-03	General Supplies	200	200
193	602	1,000	1,000	630-000-5-426-04	Cleaning Supplies	1,000	1,000
690	727	700	700	630-000-5-428-01	Telephone	750	750
31,964	54,170	17,000	17,000	630-000-5-428-02	Electric & Water	31,000	31,000
9,259	10,096	8,000	8,000	630-000-5-428-03	Heat	11,000	11,000
1,798	1,839	1,800	1,800	630-000-5-428-05	Hauling Service	2,100	2,100
7,200	7,200	7,200	7,200	630-000-5-429-03	Cleaning Services	7,200	7,200
345	21,118	-	-	630-000-5-429-07	Miscellaneous Services	-	-
70,778	116,513	51,089	51,089		**Total Other Expenses**	73,574	73,574
45,775	7,088	-	-	630-000-5-911-00	Buildings & Structures	-	-
-	4,383	-	-	630-000-5-940-00	Other Capital	-	-
45,775	11,471	-	-		**Total Capital Expenses**	-	-
40,000	40,000	75,000	75,000	630-000-7-899-00	Transfer out General Fund	105,000	105,000
40,000	40,000	75,000	75,000		**Total Transfers Out**	105,000	105,000
156,553	167,984	126,089	126,089		**Total Expenses**	178,574	178,574

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brookings
SOUTH DAKOTA

BUDGET NARRATIVES

2016
Airport

PURPOSE: The mission of the Brookings Regional Airport is to provide, operate, maintain and develop a first class air transportation facility to serve the community and surrounding area.

PERSONNEL: The Airport is comprised of two staff: the Airport Manager and the Airport Operations/Maintenance Technician.

PROGRAMS AND SERVICES OBJECTIVES:
The Brookings Regional Airport strives to provide a first-class aviation facility to provide economic development and to serve the regional airport community. The City strives to meet all State and FAA requirements for the airport. Airport revenue is provided by hangar rent, hayland rent, FAA/State grants, and the City 75% Sales and Use Tax. The current hangar rent is $0.11 per square foot, and the current hayland rent is $75.00 per acre. The City is not anticipating significant revenue increases for 2016. According to FAA grant assurances, the City should be collecting rent for the BMU equalization basin that is located on airport grounds, which should be set at the fair market value.

The City provides maintenance for the airport and grounds. In 2015, the City reconstructed several taxilanes and built a new taxilane to accommodate hangar development. In 2016, plans to reconstruct taxilanes, widen the narrow driveway approach between 2nd Street South and the hangar gate to allow for tanker trucks delivering fuel shipments, and to seal coat portions of the Ramp to extend the life and integrity of the aging asphalt pavement.

The capital improvement projects are shown below following the performance measures.

SERVICE MEASURE	OUTCOME	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Maintenance of Grounds	Provide a well-maintained environment for aircraft to operate by minimizing closures due to snow removal activities, ensure lighting systems are operational, and grounds are presentable.	$133,990	$143,029	$170,909
Management of Regulations	Ensure the airport is compliant with regulations by exceeding Federal and State requirements, following fire codes, and establishing safe airport rules and regulations.	$62,333	$67,870	$67,045
Provide Safety and Convenience	Ensure a safe and efficient airfield for the aviation community by enforcing rules and regulations, providing ARFF and emergency response, and maintain	$34,774	$35,712	$33,337

	facilities at or above standards.			
Plan for the Future	Continue to work toward a more proficient airfield by working closely with consultants, completing all necessary permitting and mitigation activities, safely constructing new facilities, including runways and taxiways, and upgrading Navigational Aids.	$12,009,288	$1,127,789	$198,650

PERFORMANCE MEASURES:

The City tracks two primary performance measures, which are described as follows:

Aircraft Operations

The primary objective of forecasting aircraft operations is to define the magnitude of change that can be expected over time based on aircraft types, events (national, regional, and local), airport facilities, construction projects, weather conditions, and other factors. Because of the cyclical nature of the economy, it is difficult to predict with certainty year-to-year fluctuations in aviation activity. However, a trend can be established that characterizes potential demand. Forecasts serve only as guidelines, and the number must remain flexible to respond to unforeseen changes in aviation activity.

Airfield Cost Per Acre

This is a general measure to gauge effectiveness of airfield maintenance activities as compared to revenues from such items as hangars, rentals, farming operations, and fuel sales. Costs can vary widely based on any number of factors, but generally rise over time. The City's objective is to maintain an increase of not more than 3% per year. The City had a decrease in the airfield cost per acre for 2015 and 2016, primarily due to the reduction of maintenance as part of airfield construction. In addition, construction will continue through 2015, but the airfield will be reopened and require attention.

TYPE OF MEASURE	SERVICE MEASURE	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Outcome	Aircraft Operations (one operation equals one take-off or one landing)	20,113	22,500	25,000
Outcome	Airfield Cost Per Acre	$222	$116	$103

2016
Brookings City Attorney

PURPOSE: The Brookings City Attorney provides legal services for the City of Brookings as defined under the terms of the Legal Services Agreement and Scope of Services, dated August 11, 2015, effective January 1, 2016 to December 31, 2018.

PERSONNEL: The Brookings City Attorney is under contract to provide one attorney.

PROGRAMS AND SERVICES OBJECTIVES:
Legal Advisor: The purpose of the Opinions and Advice Program is to provide advice, documents, and other responses to the City of Brookings so it can engage in informed decision making required to govern lawfully.

Legal Representation Criminal Prosecution: The objective is to prosecute law enforcement cases for the City of Brookings.

Advocacy & Dispute Resolution: The purpose is to represent the City of Brookings in lawsuits, claims, and cases.

1. The City Attorney will attend all City Council meetings as the legal advisor for the Brookings City Council, unless the absence is due to vacation or illness or the subject matter does not require the assistance of counsel.

2. Provide all necessary legal consultation services, including oral and written opinions, and research as requested by the Brookings City Council and the City Manager.

3. Provide legal assistance to the City's Boards and Commissions, except the Utility Board and Hospital Board, as requested by the City Manager and City Council.

4. Provide legal representation to the City in litigation initiated against the City and by the City in circumstances where the City is not represented by legal counsel assigned by its insurance company. Legal representation in litigation must be authorized in each instance by the City Council and compensation will be in addition to the monthly compensation as provided in Section 15 of the Legal Services Agreement.

5. Assist in the preparation and review of all contract agreements, resolutions, ordinances, and other legal documents considered, adopted or endorsed by the City; including comprehensive ordinance recodification.

6. Maintain a working knowledge of Municipal Law on both the State and Federal levels.

7. Provide legal representation for the City before administrative bodies upon special request by the City Council.

8. As requested, review all claims made against the City.

9. Confer with colleagues who specialize in areas of law to establish and verify a basis for legal proceedings; serve as a liaison between outside legal counsel and City Officials on specialized legal issues.

10. Maintain professional awareness of current literature and changes in law and attend continuing legal education to ensure the most efficient, cost-effective, and accurate operation of the City Attorney's Office.

11. Review proposed state legislation affecting the City and prepare or supervise the preparation of state legislation relating to municipal and city government matters as directed by the City Council. Consult with City Council, the City Manager, and department heads in regard to such legislation and testify before legislative boards as requested.

SERVICE MEASURE	OUTCOME	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Legal Services	Advocacy & Dispute Resolution Legal Representation Legal Advisor to Staff and City Council	$76,024	$79,054	$82,216	$85,505
Membership & Conference	Membership-International Municipal Attorney Assoc. And Travel/Lodging for IMMA conference	$3,000	$3,000	$3,500	$4,000
Litigation	Litigation outside the contract scope	$5,000	$10,000	$10,000	$10,000
Total Budget		$84,024	$92,054	$95,716	$ 99,505

*Per Legal Services Agreement, Dated 8/11/2015

2016
Brookings City Clerk

PURPOSE: As the official recorder for the City Council and custodian of public records, the City Clerk provides public access to City Council meeting agendas and legislative documents. The City Clerk's Office provides administrative services to the Mayor, City Council and City Manager. The City Clerk administers municipal elections and is the filing officer for the city. The City Clerk also administers the bid process, legal notices, alcohol and various licenses and permits, the city website, city government channel, social media and various open government initiatives. The City Clerk also serves as the American's with Disabilities Coordinator for the City.

PERSONNEL: The City Clerk's Department is comprised of three staff: Shari Thornes, Brookings City Clerk; Bonnie Foster, Deputy City Clerk; and Laurie Carruthers, Communications Specialist.

PROGRAMS AND SERVICES OBJECTIVES:

Detailed List of Programs & Services Provided

- ADA Coordinator & Compliance
- Bid Process
- Board of Equalization
- Brookings Brand Management
- Brookings Committee for People who have Disabilities
- Budget Book
- Certified Documents
- City Council:
  - Administrative Services
  - Agendas
  - Minutes
  - Official Records
- City Manager Administrative Services
- Communications: Press Releases, Official Announcements
- Countersigning Warrants
- Document/Records Management
- Elections
- Historic Preservation Commission
- Human Rights Committee
- Information Resource Center
- Press Releases
- Legal Notices
- Licenses & Permits:
  - Alcohol
    - Beer (Malt) – Off-Sale
    - Beer (Malt – On-Sale
    - Wine
    - Liquor-Unrestricted
    - Liquor-Restaurant
    - Sidewalk Café
    - Temporary Alcohol
  - Circus/Carnival
  - Commercial Garbage
  - Going out of Business
  - House Mover
  - Mixed Martial Arts
  - Parade
  - Pawnbroker
  - Plumber
  - Raffle
  - Street Closure
  - Taxi
  - Temporary Vendor
  - Transient Merchant
  - Video Lottery
- Mayor Administrative Services
- Mayoral Proclamations
- Open Government
  - Government Channel
  - Social Media
  - Televised Meetings
  - Meeting Notices
  - Citizen Engagement Initiatives
  - Website
- Ordinances
- Resolutions
- Surplus Sale
- Sustainability Council
- Technology Master Plan
- Volunteer recruitment, appointment, directory, training, recognition & reporting

BUDGET YEAR OBJECTIVES:

1. Expand document management and imaging.
2. Implement additional open government/transparency initiatives and technology improvements (e.g. job descriptions and salaries posted online).
3. Implement city website document portal.

PROGRAM/ SERVICE	OUTCOME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
City Clerk's Department Overall Budget		$326,023	$335,850	$308,208	$314,481	$333,410
City Council Agenda Management The City Clerk's Department will utilize the Granicus "Legislative Management Suite" for agenda item drafting, electronic approvals, agenda packet generation and publication, meeting minutes and legislative data tracking. $25,000 software & training (one-time fee in 2014) $7,800 annual mgmt fee ($650/month)		0	0	$32,800 3rd B	$7,800 3rd B	$7,800 General Government
Website The City website was redone in 2011 with up-to-date programming language and ADA compliance making it easier to update and easier for public use. Costs included web hosting services, support, and module updates. $6,000 Website/CivicPlus $3,600 MindMixer annual fee *$5,500 Website Mobile Application (2015) $1,950 Mobile App maintenance		$6,000 City Clerk	$6,000 3rd B	$9,600 3rd B	$14,100* 3rd B	$11,600 General Government
Televised Meetings Granicus Software provides online webcasts and documents that are linked and keyword searchable. (3rd B). Includes new encoder maintenance fee of $1,200/year and Granicus fee of $13,400/year.		$13,000 3rd B	$13,000 3rd B	$19,160 3rd B	$15,000 3rd B	$15,000 General Government
Document Portal The portal will be a user-friendly public site providing instant, read-only internet access to the City's publicly available documents from a wide variety of web browsers. $15,000 & $3,000 annual maintenance						$18,000 General Government
Government Access Channel X20 Media Software/Hosted Services		$2,000 3rd B	$2,000 3rd B	$2,000 3rd B	$2,000 3rd B	$3,250 General Government
Code of Ordinances Codification of all city ordinances **recodification of city ordinances*		$5,000	$45,000*	$5,000	$6,000	$6,000

Records Management Implement and maintain a Records Management Program that will integrate procedures, retention schedules, and best practices for the management of records, in accordance with the requirements of state statute and City Charter. *(Laserfiche software hosting)*	$2,200	$2,200	$2,500	$2,500	$2,500
Elections Conduct efficient and accurate regular and special elections, in compliance with all applicable statutes, to facilitate maximum local citizen participation in the local legislative process.	$8,700 (No Election)	$8,700 (No Election)	$8,700	$8,700 adopted ACTUAL $17,020 ($8,573 city) ($8,448 school)	$18,000
Legal Publications Provide legal publication oversight for all city departments and Council to comply with all applicable statutes.	$15,000	$15,000	$17,000	$17,000	$17,000
Licensing (REVENUE) Oversee the issuance, maintenance and administration of various licenses and permits as required by city ordinance and state statute.	$54,950	$62,800	$62,237	$62,000	$65,425
Brookings Committee for People who have Disabilities The Committee advocates for the rights of people in our community who have disabilities. Throughout the year, specific events are held to bring awareness and information to our citizens. Informal technical assistance is provided to the business community, private individuals, governmental entities, and non-profit organizations.					
Programs	**2012** $3,240	**2013** $3,500	**2014** $3,577	**2015** $3,577	**2016** $3,577
Public Education/Advocacy: ABLE Award (facility/program access), Durable Medical Equipment Drive, ADA Anniversary Events, October Awareness Month, presentations to business/organizations, "Local Employment Successes" brochure, Accessible Parking Brochure, Governor's Awards (employment), and Website. *Technical Assistance*: Reviews and approves final plans and bid package for all new construction, remodels, and retrofits of City owned and/or funded facilities; provides informal guidance to area organizations, private businesses, other governmental entities regarding implementation and compliance with the ADA; serves as a member of the ADA Leadership Network.					
Brookings Human Rights Committee The purpose of the Brookings Human Rights Committee (BHRC) is to improve human relations and civil rights in the Brookings area by fighting discrimination through educational efforts and a complaint resolution procedure. The committee has the power to investigate complaints alleging discrimination against individuals or groups because of their sex, race, color, creed, sexual orientation, gender identity, religion, ancestry, disability, familial status or national origin, with respect to employment, labor union membership, housing accommodations, property rights, education, public accommodations or public services.					
Purpose/Programs	**2012** $9,284*	**2013** $9,284*	**2014** $9,378*	**2015** $9,378*	**2016** $9,378*
• Promote human and civil rights for all its citizens and visitors. *Programs: Annual Drs. Eugene & Dorothy Butler Award, Diversity Potlucks, Dr. Martin Luther King Awards* • Promote a mutual understanding and respect among all racial, religious and nationality groups and work to discourage and prevent discriminatory practices against any such group. *Programs: Human Rights Forums, films, educational materials provided to schools*					•

- Attempt to foster, through community effort or otherwise, goodwill, cooperation and conciliation.
- Study and determine the existence, character, causes and extent of discrimination in employment, housing accommodations, property rights, education, public accommodations, public services in the city, and discrimination based on age, disability, marital status, ethnicity, religion, sexual orientation, gender identity and political affiliation. The study and determination of discrimination is based on a broad understanding of civil and human rights as embodied in the 1964 Civil Rights Act as amended, which includes race, color, religion, gender and country of origin. *Programs: Discrimination Surveys*
- Advise and provide a forum for those who have been subjected to unfair and discriminatory practices in the city.
- To receive, investigate and conciliate complaints alleging discrimination and where probable cause for discrimination is found to exist, refer the complaint to the appropriate governmental agency. The human rights committee shall develop rules of procedure subject to approval of the city council. *Program: Grievance Procedures & Hearings*
- Enlist the cooperation of various racial, religious and ethnic groups, community, civil, labor and business organizations, student organizations, fraternal and benevolent associations, veterans' organizations, and other groups in educational campaigns and programs devoted to teaching the need for eliminating group tensions, prejudices, intolerance, bigotry and unlawful discrimination.
- Cooperate with federal, state and city agencies in developing programs showing the contributions of the various groups to the culture and traditions of our city and nation, the menace of prejudice, intolerance, bigotry and unlawful discrimination and the need for mutual respect.
- Advise the mayor, city council members, city manager and the respective departments of the city concerning matters consistent with the purpose and powers of the human rights committee.
- Conduct educational programs and disseminate information in furtherance of the purposes and policies of the human rights committee. *Programs: Community Common Read*
- Hear and investigate complaints alleging discrimination regarding the City of Brookings, in accordance with the grievance procedures for ADA grievances adopted by resolution of the city.

***$5,000 is earmarked for Community Common Read Project*

Historic Preservation Commission

The Brookings Historic Preservation Commission is committed to promoting the inspiration, pleasure and enrichment of the citizens of Brookings through the identification, documentation, preservation, promotion, and development of the city's historic resources.

		2012	2013	2014	2015	2016
Revenue**		$20,000	$16,400	$26,400	$26,400	$26,400
Expenditures		$23,600	$20,000	$30,000	$30,000	$30,000

Historic Resources Recordation and Preservation: Local, State, and National Register of Historic Places listings, Computer Database, Case report documentation and Photographic Recordation.

Historic Resources Promotion, Public Education and Advocacy: Educational materials (brochures, website, signage, newsletter), Educational events (workshops, award programs), Advocacy Efforts (Brookings Endangered Places List), and Preservation Planning (heritage tourism, planning commission).

Technical and Funding Resources: Advise property owners within Brookings city limits on local, state and federal benefits, facilitate site visits with state personnel and property owners to answer technical assistance questions, facilitate securing preservation consultants for community projects, respond to realtor inquiries regarding tax benefits, and disseminate material and provide ongoing updates to City Manager and other city officials.

Commission Development: Attend mandatory annual state training sessions, attend national conferences, and maintain local/state national memberships.

** Funding for the BHPC's programs operates on three fiscal calendar years: Local, State, and Federal (National Park Service). The annual NPS Grant applications are submitted in March with a June award by the State Historic Preservation Office. The City's funding remains at level funding of $3,600 annually.

INCREASE OR DECREASE IN FEES/REVENUE:
No fee increases or decreases are scheduled in 2016. No major fluctuations are anticipated.

CHANGES OR NEED FOR INCREASED OR DECREASED SERVICES:
None

2016
City Council

Vision Statement: "We are an ***inclusive, diverse,*** connected community
that fuels the creative class, embraces sustainability, and pursues a ***complete lifestyle.***
We are committed to building a bright future through **dedication, generosity**, and ***authenticity.***
Bring your *Dreams!* "

PURPOSE: The City of Brookings operates under a Council-Manager form of government in accordance with the City Charter, adopted in 1999. This government combines the strong political leadership of elected officials, in the form of the City Council, with the professional experience of an appointed City Manager. Under this government, the Mayor and Council are responsible for making policy decisions for the community. The elected City Council hires a City Manager to implement its policies. The City Manager serves at the pleasure of the City Council and has responsibility for preparing the budget, directing day-to-day operations and personnel, and serving as the City Council's Chief Policy Advisor. While making policy, the City Council provides vision and leadership to the organization and the City.

PERSONNEL: The City Council is comprised of the Mayor and six City Council members that are elected at-large and serve for three year terms.

PROGRAMS AND SERVICES OBJECTIVES:
1) To implement effective governance practices.
2) To provide fiscally responsible municipal management.
3) To improve quality of life through municipal services.
4) To use a business model format that emphasizes long range planning, customer satisfaction, productivity, and process.
5) To foster economic development.
6) To promote intergovernmental cooperation and relations.

SERVICE MEASURE	OUTCOME	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Governance	Salaries, Operating	$124,906	$117,018	$117,018	$120,224

2016
Brookings City & County Government Center

PURPOSE: The Brookings City & County Government Center opened in June, 2012 at 520 Third Street, on the eastern edge of the downtown Brookings Central Business District. The building was constructed under the auspices of a Joint Powers Board as permitted by South Dakota Codified Law, through the Brookings City Council and the Brookings County Board of Commissioners.

The 73,000 square foot building is home to 13 departments of the City and County governments and as of this date, is the only combined building for city and county governments in the State of South Dakota. While each department has their own respective office space, both units of government share common areas, meeting rooms, and the chambers which host meetings of the City Council, County Commission, and several of their respective advisory boards, committees, and commissions.

Construction and annual operating expenses are split on a percentage commensurate with the actual amount of square footage dedicated to each unit of government; with the City at 48 percent and the County at 52 percent. The building is equipped with the latest technology and security advancements, energy efficiency, and has plenty of space for future expansion. Moving into this new building enabled Brookings County to vacate previously-leased office space and remodel the historic Court House for the exclusive use of the court system. It also allowed the City to vacate the previous City Hall and remodel the space for a much-needed expansion for the Police Department into a modern, Public Safety Center.

SERVICES OBJECTIVES: The Brookings City & County Government Center stands as a model of intergovernmental cooperation to save taxpayers' dollars.

While both units of government needed expansion space, it is estimated the consolidated building saved several millions of dollars over the construction of two, smaller buildings; and several million dollars will also be saved in operating expenses over the life of the building.

2016
City Manager

PURPOSE: The City Manager's performance is considered to be synonymous with the organization's overall performance. The City Manager establishes administrative policies, makes all administrative decisions, takes all administrative actions and develops practices that implement the directives of the City Council; and provide for the overall operation, function, and performance of city government. The City Manager provides for the daily operations and functions of city departments through subordinate staff and serves as the chief policy advisor to the City Council.

PERSONNEL: The City Manager's Department is comprised of only the City Manager. Administrative support is provided through the City Clerk's Department and public service implementation level support is provided through 13 department heads, which comprise the Leadership Team, and the City Attorney.

PROGRAMS AND SERVICES OBJECTIVES:

1. Oversee and provide for the implementation of City Council policy directives and on-going city service operations with professionalism, efficiency, effectiveness, and integrity.

2. Provide for the basic execution of city services pursuant to applicable state law, the City Charter, City Code of Ordinances, and the Governance and Ends Policy.

3. Be accessible, responsible, and responsive to citizens, staff, and the City Council; build and maintain communication collectively and individually with the Council to provide for their effectiveness in their role; and use the best professional judgment to placing the greater good of the community first and foremost in decisions and policy recommendations.

4. Be the chief policy advisor for the City Council; provide for accurate, objective, and comprehensive research and analysis of issues. Assist the Council in developing comprehensive, long-range strategic goals using visionary leadership.

5. Be personally and professionally active and engaged in the community; and be active in intergovernmental relations at the local, state, regional, and national levels where appropriate, and in the best interest of the City.

6. Prepare the annual operating and capital budgets, monitor their performance upon adoption and implementation, and provide for efficient and effective fiscal management.

2016
Community Development Department

PURPOSE: The mission of the Community Development Department is to protect and preserve the public health, safety and general welfare; and, to improve upon the quality of life for all Brookings neighborhoods and businesses. This is accomplished through the administration of planning, zoning, code enforcement, and housing inspections.

PERSONNEL: The Community Development Department is comprised of four staff; Director, Planning Zoning and Housing Administrator, and two Code Enforcement Officers.

PROGRAMS AND SERVICES OBJECTIVES:
Community Development is responsible for long-range land use planning, administration of the zoning and subdivision ordinance, enforcement of municipal codes, rental housing inspections, and economic development opportunities. The department continually evaluates processes to increase efficiency and response to the public.

Community Development revenue for 2016 is projected to increase from 2015. This is primarily due to increased revenue from housing licenses associated with the rental inspection program. Housing licenses are issued on a four-year period and 2016 is an upswing in the rental licensing cycle. Other revenue is projected to remain constant, however, the revenue is development driven by the platting of land, rezoning of property, and submission of development plans. Community Development is funded by the General Fund, therefore, no services will be affected by a decrease in revenue.

The Community Development Department reviews the fees charged for various services and applications processed. This review allows staff to evaluate the process in which applications and services are processed and to make adjustments where efficiencies can be gained. It also serves as a method of ensuring the fees charged are in line with peer communities as well as providing a cost recovery for staff time and materials associated with processing a requested service.

Some applications require more thorough review and analysis by senior staff while others require more administrative support staff time in assembling the information for board meetings. As an example, a preliminary plat goes through a thorough checklist review by the Planning and Zoning Administrator to ensure compliance with the Zoning and Subdivision Ordinances. A final plat is based upon the previously submitted preliminary plat and if consistent with the preliminary plat, does not require as extensive of a review, as the plat was previously approved via the preliminary plat.

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Output	FTE cost per Board of Adjustment variance request	$120	$126	$128	$121
Output	FTE cost per final platted lot processed	$126	$126	$128	$124
Output	FTE cost per preliminary plat reviewed	$161	$180	$184	$178
Output	FTE cost per annexation processed	$182	$203	$208	$209
Output	FTE cost per rezoning processed	$263	$296	$302	$304
Output	Number of miles of sidewalk kept clear for passage	164	165	165	166
Output	Number of code enforcement investigations	1,685	1,500	1,600	1,275
Output	Percent of code enforcement cases achieving voluntary compliance	99%	99%	99%	99%
Output	Percent of total rental units inspected & licensed	35%	18%	21%	23%

2016
Engineering Department

PURPOSE: The purpose of the Engineering Department is to provide quality engineering and building services to all citizens in a professional and efficient manner.

PERSONNEL: The Engineering Department is comprised of four staff; City Engineer, Assistant City Engineer, Building Services Director and Engineering Technician. Two positions, Office Manager and Receptionist/Clerk are shared between the Engineering and Community Development departments. The City employed the Receptionist/Clerk on a part-time basis in 2014 and 2015, which has been a cost savings to the City. The Engineering Department also employs a part-time engineering intern.

PROGRAMS AND SERVICES OBJECTIVES:
In the upcoming year, the engineering department will be implementing a number of activities for compliance with SDDENR storm water quality regulations, including construction site inspections, dry weather screening of storm sewer, mailings to residents and businesses, public participation projects, and input from the public on the program. The engineering department will also be reviewing the 2015 International Building Code and possible amendments for adoption.

The primary source of revenue for the engineering department is from building permit fees. The revenue for 2016 for the engineering department is anticipated to be similar to the 2015 revenue. Building permits have been steady, and fees for the engineering department are not expected to increase significantly in 2016.

The Engineering programs and services are subdivided into three service categories which are: Engineering, Compliance, and Project Administration. The divisions are described below and represent the types of services offered by the Engineering Department.

SERVICE MEASURE	OUTCOME	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Engineering	In-house engineering design and research for projects including streets, parks, sidewalk, urban STP, and drainage. Engineering services include plan and specification preparation.	$85,157	$87,563	$89,314	$91,993

Compliance	Research and administration of all federal, state and local compliance, including drainage, DENR Storm Water Phase II, Americans with Disabilities Administration, Subdivision design and review, and Drainage Plan review. Building Code compliance is included under the Building Services & Code Enforcement service measure.	$72,554	$74,570	$76,062	$78,344
Project Administration	Administration and inspection of construction projects including streets, parks, sidewalks, urban, and drainage. This measure includes inspection of subdivision construction.	$39,378	$40,417	$41,225	$42,462
Building Services & Code Enforcement	Administer building permits, perform code enforcement for residential and commercial building codes, implement building code amendments, and administer variances for the Board of Appeals.	$105,967	$108,627	$110,799	$114,123
Motor Pool	Financially manage the self-sustaining motor pool vehicle by billing users at the appropriate mileage rate.	$1,256	$2,324	$2,500	$2,600

PERFORMANCE MEASURES:

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Output	Cost per lane mile for chip seal	$6,767	$7,125	$6,832	$7,575
Output	Cost per lane mile for asphalt overlay (2" asphalt on 5,280' long x 12' wide)	$57,420	$60,192	$58,212	$64,944
Output	Miles of sidewalk inspected	30.56	41.28	39.58	30.45
Output	Number of drainage plans and amendments reviewed	5	8	9	10
Output	Number of Building Code Variances administered by the Board of Appeals	0	1	1	1
Output	Number of building permits issued	70 single family 3 townhomes 0 duplexes 10 apartments	79 single family 5 townhomes 2 duplexes 3 apartments	80 single family 4 townhomes 4 duplexes 2 apartments	85 single family 4 townhomes 4 duplexes 3 apartments

2016
Finance Department

PURPOSE: The City Finance Department is to provide timely and accurate financial information to city management and the public, and to administer the city's assets, including cash and investments, in a prudent and intelligent manner.

PERSONNEL: The Finance Department has 4 staff members: one Finance Director, two Accounting Specialists, and one Accounting Clerk.

PROGRAMS AND SERVICES OBJECTIVES:

1. To provide timely and accurate information about the availabilities of funds and changes in the funds available for the activities of each city department and each program.

2. To assist the City Manager to adopt an adequate budgetary control process, including incorporating the "Performance Budgeting" procedure into the city's financial budgeting process, thereby improving services and efficiencies of the organization.

3. To effectively administer the city's assets; earn high interest revenues through investing the city's idle cash after considering the priority of safety of principle and adequate liquidity needs.

4. Administer the purchase card program. Train and manage the system.

5. To reduce waste, inefficiency, or misuse of city funds by applying adequate internal control procedures.

6. To manage the department's budget and personnel with a focus on efficiency, effectiveness, and fiscal responsibility.

7. Administer payroll. Train employees on use of the time clock system.

8. Administer the fleet cards for the city vehicles.

9. Maintain the capital asset records for the city.

2016
Brookings Fire Department

PURPOSE: The Brookings Fire Department will continue to be a proactive, emergency response organization providing safe and efficient service to the citizens and visitors of Brookings through prevention, education, and cooperation.

PERSONNEL: The Brookings Fire Department is comprised of three full time staff; Fire Chief, Deputy Fire Chief and an Office Manager. We currently have 45 highly qualified and motivated volunteer firefighters that provide coverage for the residents and visitors of our community.

PROGRAMS AND SERVICES:

Fire Suppression
Fire Suppression services are provided to the citizens of Brookings consist of; 162.5 square miles of Brookings County, and 27 square miles of Moody County. Brookings County, Moody County, and the Townships the department serve fund the rural response apparatus.

Fire Investigation
The Fire Chief and Deputy Fire Chief provide fire investigation services on all fire scenes within our response area. A County-Wide Arson Task Force was formed utilizing Brookings Firefighters, a Police Detective and a Deputy Sheriff Deputy to better serve the City of Brookings and Brookings County.

Rescue & Recover Services
Rescue and recovery services are provided to the citizens of Brookings, Brookings County, a portion of Moody County, and guests passing through. We provided vehicle extrication, confined space rescue, low and high-angle rope rescue, water rescue, and dive rescue.

Fire Prevention and Education
The department provides proactive prevention program opportunities to all citizens of Brookings, Brookings County, and several surrounding communities. Programs, such as school visits, the Big Sioux Water Festival, 5th Grade Career Day, department tours, group lectures, and use of the safety house, supported by printed media and handout items help to promote fire awareness and safety. We used the Fire Starters Program to help children whom have shown a tendency for starting fires.

Plan Review, Inspection, and Pre-Planning
The department provides plan review and inspection in coordination with the City Engineer's Department for all commercial, industrial, and multi-family property within the city limits. From reviews and inspections, pre-plans are drawn that indicate the building floor plan with key information such as sprinkler hook-ups, hydrant locations, and utility locations. These plans aid in fire suppression or rescue efforts.

Fire Service Training

The Fire Chief, the Deputy Fire Chief, or the Fire Service Instructors on the department instruct or arrange instruction to advance knowledge of fire suppression, investigation, pre-planning, and all areas of rescue services. Arrangements are also made to advance the instructors level of training.

Firefighter Retention

Funding is provided for the deferred Compensation Program for Volunteer Firefighters.

2016
General Government Buildings

PURPOSE: To construct and maintain City facilities to provide safe and functional facilities for City staff, the City Council, and the general public.

PERSONNEL: The General Government Buildings budget is managed by the City Engineer, with each specific government building managed by the corresponding department head for each building.

PROGRAMS AND SERVICES OBJECTIVES:
The General Government Buildings Budget includes funding for improvements to the City-owned facilities and grounds to enhance safety, meet regulations, meet space needs, and provide functional facilities for the public.

The 2016 Budget includes figures for an asphalt overlay on the parking lot at the East Fire Station.

The 2016 Budget also includes improvements at the Public Safety Center to remodel the evidence room and for additional security system cameras and card readers at the Public Safety Center.

2016
Human Resources Department

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

PERSONNEL: The Human Resources Department is comprised of two staff, the Human Resources Director and Human Resources Technician (HR). Payroll and other various Human Resources related functions are also shared between HR Technician and the Accounting Specialist within the Finance/IT Department.

PROGRAMS AND SERVICES OBJECTIVES:
Looking forward, the Human Resources Department will continue to focus on employee relations to include the development and implementation of clear and practical personnel-related policies to stay in compliance with pertinent employment/labor laws and City directives. One of our objectives is to continue to work with department heads to maximize the use of the Time Clock Plus System and add features to the employee self-service intranet website. This will continue to improve communication and provide better access to information pertinent to City of Brookings employees. In addition, the HR Department will work to better utilize the Human Resources Module in Springbrook.

The recruitment and retention process is a vital link in maintaining a diverse, high-performing workforce. The Human Resources Department continues to explore different avenues to advertise city jobs based on the position to be filled, with an emphasis on social media and mass communication. Specific colleges and universities will continue to be targeted as appropriate based on programs offered pertinent to the position. Succession planning, mentoring and cross-training are also key factors within the recruitment and retention process as the City of Brookings faces an aging workforce.

Compensation and benefits administration is in the forefront each budget year as it is important to implement and administer a market sensitive pay and comprehensive cost-effective benefits program to attract, retain, and motivate employees. Health Care Reform initiatives, as a result of the Affordable Care Act (ACA), continue to be reviewed and implemented based on the government's date sensitive schedule. It is of great concern that the penalties and fees within the ACA will place a financial burden on our Health Insurance Trust Account in 2016 and future years. In turn, this could result in increased employee / employer health premium contribution rates.

Risk Management includes workplace safety and health, and is consistently monitored to protect the monetary resources of the City through effective loss control and risk management techniques. The City of Brookings Safety/Wellness Committee meets monthly to promote safety awareness, resolve health and safety issues, and provide the safest possible working

conditions for our employees. Our wellness activities and participation incentives are reviewed and updated each year to motivate employees to modify their lifestyle in a healthy way to improve their overall health and quality of life. It has been evident by the number of participants in these activities, and our health fair results, that employees are putting forth the effort to become more health conscious.

Staff development through in-house training, seminars, and other learning alternatives will continue to be offered and supported to provide employees with tools and training to meet personal and professional development standards and succession planning needs.

BUDGET YEAR OBJECTIVE: The budget year objective for the Human Resources Department is to work to simplify, streamline, and improve the employee recruitment, selection, and payroll administration processes.

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Number of employee injuries	Provides the number of employees reporting workers comp claims who sought medical treatment within the calendar year	25 total reported *(Goal: 16 maximum)*	33 total reported *(Goal: 18 maximum)*	18 maximum	33 maximum
Number of lost time injuries	Counts the number of lost time injuries for City of Brookings employees reported within the calendar year	7 lost time injuries *(Goal: 2 maximum)*	1 lost time injuries *(Goal: 2 maximum)*	2 maximum lost time injuries	2 maximum lost time injuries
Voluntary Turnover Rates	Monitors percentage of voluntary turnover in regular FT positions based on number of FY budgeted personnel. *This % does not include discharges, deaths, retirements, or Reduction in Force (RIF)	3.0% 4 FT employees *(three FT retirees - not included in %)* *(Goal: 4.76%)*	4.4% 6 FT employees *(eight FT retirees - not included in %)* *(Goal: 4.28%)*	4.28% maximum	4.3% maximum
Work Comp Claim Costs	Monitors claim costs for medical services for employees & volunteers who sustain injuries within the calendar year.	$35,881 *(Goal: $25,027 maximum)*	$9,273.26 *(Goal: $23,833 maximum)*	$23,833 maximum	$24,629 maximum

2016
Information Technology

PURPOSE: The Information Technology (IT) Department is responsible for development, implementation, and maintenance of information systems and technology for all City departments. IT, through collaboration and participation with City departments, provides the highest quality cost-effective technical support and services critical in meeting the needs of city staff and the citizens they serve.

PERSONNEL: The Information Technology Department has a staff consisting of two Information Technology Specialists, and a manager.

PROGRAMS AND SERVICES OBJECTIVES:

Intranet

The City has standardized on the current version of Microsoft IIS as the Web server software and a combination of .ASP and .NET for interactive applications and backend database access.

System Hosting and Support

The Information Technology Department serves all departments by hosting, maintaining, and supporting all 100% City owned computer servers and applications. Applications and services including Internet, Intranet, calendaring, email, finance (Springbrook), TimeClock Plus timekeeping system, video encoding\streaming (Granicus), Book Keeping Software (Police), Records Management Software (City Clerk), Zeucher Record keeping software, Point-of-Sale Software (Liquor Store), mobile hotspots and units for Police, Community Development, and City Clerk are centralized on IT supported servers. The Information Technology Department also assists City departments with the evaluation and selection of new or replacement software applications which will conform to established organization technology standards.

2016
Brookings Public Library

PURPOSE: The Brookings Public Library provides materials and information contributing to the community's education, recreation, and quality of life.

Service Roles as established by the 2013 Planning for Results committee:

1. Residents will have the resources they need to explore topics of personal interest and continue to learn throughout their lives.
2. Residents who want materials to enhance their leisure time will find what they want, when and where they want them, and will have the help they need to make choices from among the options.
3. Children from birth to age five will have programs and services designed to ensure that they will enter school ready to learn to read, write, and listen.

PERSONNEL: The Brookings Public Library has ten full time and 11 part time staff. Full time staff includes a Director, Adult Services Librarian, Technology Services Librarian, Children's Services, Young Adult Librarian, Circulation Manager, Administrative Assistant, Community Services Coordinator, Circulation Assistant/Technical Services, and Circulation Assistant/Interlibrary Loan. There are 9 Library Assistants, 1 Children's Assistant, and 1 Outreach Coordinator.

The Library is open 66 hours per week, except during August when it is closed on Sundays. All full time staff work rotating weekends; most work evenings. The Library Assistants cover day, evening, and weekend hours. Minimum staffing levels for any given shift is 3.

PROGRAMS AND SERVICES OBJECTIVES:

Children and Young Adult Services

The Library has active, well used children and young adult areas with the goal of providing materials and programs to all children in Brookings County ages 0-18. During 2016 we plan to continue strengthening our reading readiness program to emphasize children from birth to age five. These programs will include services aimed at parents and caregivers, providing techniques to build early literacy skills with their children.

The summer reading programs draw the large crowds to the Library and generate much interest and excitement in young people. With currently 1,600+ registrants each summer, the program is unlikely to see major growth in registration. We will continue to change and adapt the activities offered to maintain the high level of interest. Having a Children's Librarian who is willing to dye her hair multiple colors if registration challenges are met is always a big motivator for kids.

Young adults have flocked to our YA book clubs. We have split them by age group to facilitate the higher numbers and have added extra sessions during the summer. Having pizza or snacks also attracts teens.

An Anime Club for teens was begun during 2015, much to the delight of many young people.

Our goal for 2016 is to increase attendance at children/YA programs by 1% or 210 children. (2014 attendance was 22,216.)

Materials for the children's and YA departments are purchased from the General Fund. All programming expenses are paid from the Fines or Gifts Accounts. The community has been generous when we ask for sponsors for children's programming. Gifts supporting children/YA programming was more than $5,000 in 2014.

Adult Services

The Library offers more than 70 programs for adults annually. Programs planned for 2016 include the multi-program discussion of a person's life called A Life Explored, a writing contest, computer and ebook classes, an author visit, craft nights, and numerous book clubs. Our goal for 2016 is to increase attendance at adult programs by 1%. (2014 attendance was 1,456.) All adult programming expenses are funded from the Library Fines or Gifts accounts.

The Library purchases reading/viewing materials that are good quality or in demand by adults in Brookings County. Overall circulation was down slightly in 2014. Ebooks and eaudio are becoming increasingly popular. Other new digital services were added in 2015 including digital magazines and streaming movies. We will continue to add to both our print collections and our digital services. Our goal is to increase overall circulation by 1% in 2015. (278,588 items circulated in 2014.)

The Library's meeting rooms continue to be heavily used by community groups with 1,462 uses during 2014. This does not include use by the Library for programming.

Technology Services

This category of services includes access to Internet, office software, children's software, ebooks / eaudio, digital services, and the integrated library system, which are offered in-house and remotely.

The Library's Community Computer Center and children's AWE computers continue to provide Internet, word processing, presentation, and learning software to the public with 28,445 uses in 2014. We will replace 15% of the Library's 60+ computers each year as per our Capital Improvement Plan.

One of our goals for this category is to increase the use of electronic information sources, particularly those provided by the South Dakota State Library by 2% (2014 use was 5,184).

The Library will complete the migration of library operating software from the South Dakota Library Network to The Library Company (TLC) by fall 2015. When SDLN officially disbands in June 2016, we may receive an additional portion of SDLN's Reserve Fund.

2016
Brookings Municipal Liquor Store

PURPOSE: The mission of the Brookings Municipal Liquor Store is to offer a wide variety of products at competitive prices, and to conduct the business of selling off-sale alcoholic beverages in a responsible manner, which will reflect favorably on the owners of the store, the citizens of Brookings.

PERSONNEL: There are four full-time people employed by the liquor store, consisting of the manager and three sales associates. There are an additional seven part-time employees that work 10-20 hours per week.

PROGRAMS AND SERVICE OBJECTIVES:
Our goal is to operate a high-quality liquor store which offers friendly, courteous, and informative customer service. A great amount of time each week is spent with sales vendors, learning and analyzing current market trends, and evaluating new products. In addition, purchasing the products on "post-downs" or when vendors temporarily cut prices is a practice of cost and inventory control. Customer service and product knowledge are the service objectives.

In March 2016 the store added an Enomatic Wine Tasting Machine. This allows the consumer the option of sampling a wine before making a purchase. The wine tasting room was completely re-done, allowing the consumer to "experience" one of the eight (8) wines the machine holds. In June the liquor store added a Growler Station. The station holds eight (8) kegs of craft beer. The growlers are refillable and available in two sizes. The station is an innovative and unique addition to the store and has definitely increased craft beer sales. In addition, the layout of the store will be re-set in August with every bottle of wine, liquor and spirits being moved. By changing the product placement, the availability of a product, and product flow, will aid in increasing the profit margin.

The operational expenses of the store are in line with what was previously estimated.

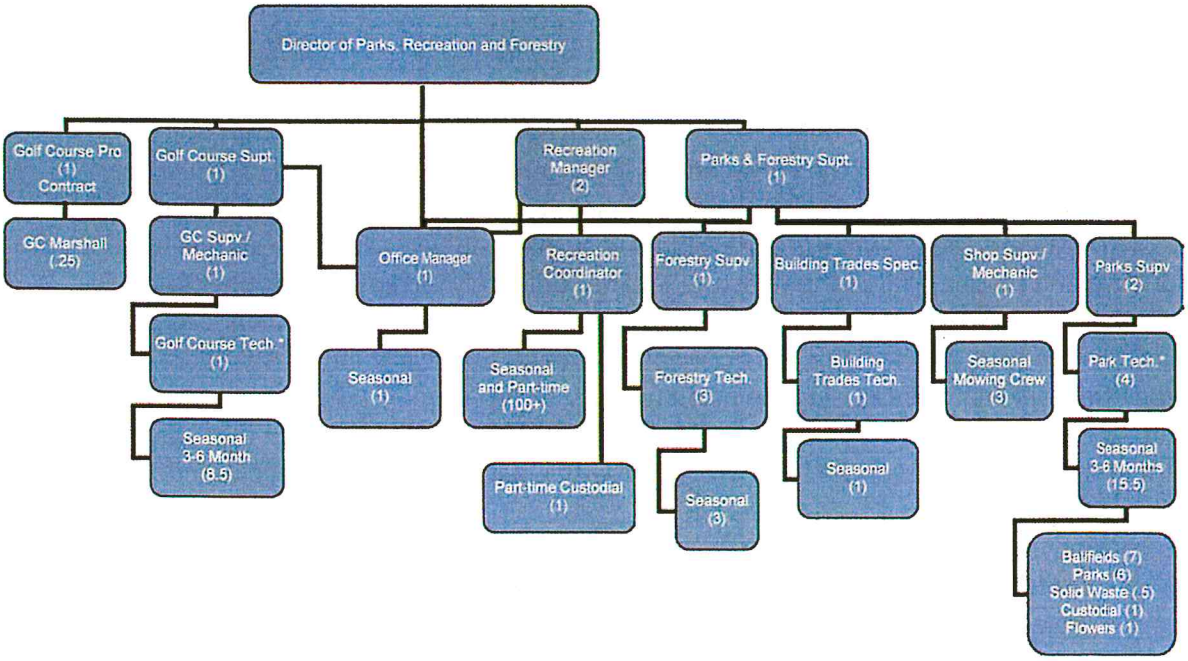
In conclusion, net sales for 2015 are estimated to be $4,152,000, a 4.2% increase above 2014, and net sales for 2016 are estimated to be $4,227,000, an increase of 1.8% above 2015. Gross margin is projected to be 24% for both 2015 and 2016.

2016
Brookings Parks, Recreation & Forestry Department

PURPOSE: The Brookings Parks, Recreation & Forestry Dept. (BPRD) is responsible for the supervision, maintenance, and programming in 23 public parks, a two-rink ice center, municipal golf course, aquatic center, skate park, community gardens, senior center, and three major sports field complexes, totaling approximately 775 acres of public facilities.

PERSONNEL: The BPRD is comprised of 21 fulltime and approximately 130 seasonal and part-time employees. In 2015, the department reorganized the recreation branch, and replaced the superintendent and program coordinator positions with two manager positions. This change was made to accommodate more efficient management of the expanding programming offered through the department and the increasing number of facilities the department manages.

Organizational Chart
2016 Parks, Recreation & Forestry
Full-time and Seasonal Employees



PROGRAMS AND SERVICES OBJECTIVES:

2016 Parks Dept. Budget Objectives:
Due to the adverse weather in recent years, as well as the department's participation in projects at Dakota Nature Park and several "lean" projects, the parks unit is again prioritizing equipment, and vehicle replacement in 2016, as well as replacing some aged infrastructure in parks, rather than adding new projects. All of the equipment included in the 2016 CIP budgets is on schedule for replacement.

Fees are generated in the parks unit through five streams: camping fees at Sexauer Park, community garden plot rentals, tennis court league fees, picnic shelter fees, and code-enforced fees. Generally-speaking, revenue of these streams has fluctuated, and is anticipated the budget amount will stay consistent for the next few fiscal years.

2016 Forestry Dept. Budget Objectives:
The forestry unit seeks only the replacement and purchase of one flatbed truck in 2015 and a chipper in 2016.

Fees within the forestry unit are collected for utilities tree trimming and removal of diseased trees on private property. The revenue in this stream will continue to steadily decrease over the next few years as BMU buries utilities rather than have them above ground.

2016 Recreation Dept. Budget Objectives:
The recreation unit is making no requests for the CIP Budget this year beyond the requests for Larson Ice Center, Hillcrest Aquatic Center, and Dakota Nature Park.

The recreation unit produces approximately $110,000 annually in program fees and similar streams. Significant changes in programming in the past couple of years is not expected to dramatically change the budgeted amount; rather fees have been shifted to different line items and budgets (e.g.: fees generated at the Nature Park are now part of the Nature Park Budget rather than included in Recreation Budget).

2016 Hillcrest Aquatic Center Budget Objectives:
The Hillcrest Aquatic Center budget seeks only the replacement of the chemical controller in the pump houses.

During the summer of 2014, the recreation unit realized a smaller recovery rate of the center's operational expenses due to a cold and wet beginning of the season, which was similar to the summer of 2013. The recovery rate was approximately 46% for the 2014 season. The beginning of the 2015 season mirrored that of the 2014 season. The revenue for the 2015 season is running below that of the 2014 season at this time.

2016 Larson Ice Center Budget Objectives:
The CIP Budget for Larson Ice Center (LIC) addresses the continuing schedule of overhauling the three compressors. LIC has begun showing its age the last couple of years with a mounting number of freon leaks and other failures. In 2015, a leak detection system was installed, which should minimize these financial issues, but an overhaul of the refrigeration system will need to be addressed within the next few years.

The Larson Ice Center generates several types of fees: skate rentals, ice rentals, BISA's operational donation, Blizzard rental fees, and skating program fees.

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Aquatic Center Activities	Provide a 90+ day outdoor swim season at Hillcrest Aquatic Center.	$361,863	$410,564	$402,744	$382,560
Ice Skating Activities	Provide a six-month indoor skating season, plus a 14-week summer ice season. Minimal outdoor ice (3 rinks).	$405,401	$617,076	$407,697	$378,775
General Park and Recreation Facility Maintenance	All parks and recreation operations, minus those tracked for aquatics, ice skating and golf.	$1,217,314	$1,595,316	$1,933,888	$2,006,291

2016 EdgeBrook Golf Course Budget Objectives:

EdgeBrook Golf Course produces fees through the sale of memberships, greens and cart fees, and golf outings. During the 2014 season, $304,313 was collected through these revenue streams. Revenue decreased slightly again from the year before, as poor playing conditions during the first half of the season again severely impacted revenues.

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Golf Course	Offer a seven-month season at EdgeBrook Golf Course. Provide a well-maintained course to meet golfer expectations. Provide updates and improvements to attract new golfers.	$472,965	$578,574	$728,391	$558,376

Department-Wide Measures

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Revenue Generation Parks, Rec., and Forestry	All Services and Sources other than the General Fund.	$844,646	$1,042,661	$1,058,115	$922,495
General Fund Dollars	Operating Budget Balance	$1,861,784	$2,056,173	$2,096,906	$2,282,981
Total Operating Budget	Parks, Recreation and Forestry (combined)	$2,706,430	$3,098,834	$3,155,021	$3,205,476
Revenue Support	Portion of operating budget supported by fees and charges.	31%	34%	34%	29%
Net Expenditure per Capita	All funds cost per capita General fund cost per capita	$122.71 $84.41	$140.50 $93.23	$143.05 $95.07	$145.33 $103.51
EdgeBrook Statistics Measure	Income Total Operating Budget Recreational Investment (General Fund)	$346,378 $481,266 $198,790	$316,473 $515,263 $200,464	$395,561 $494,561 $99,000	$397,561 $473,376 $75,815

Larson Ice Center Statistics	Income Total Operating Budget Recreational Investment (General Fund)	$161,652 $315,644 $153,992	$131,751 $329,796 $155,796	$221,000 $385,673 $211,673	$147,000 $363,775 $216,775
Hillcrest Aquatic Center Statistics	Income Total Operating Budget Recreational Investment (General Fund)	$164,497 $327,918 $163,421	$170,866 $344,973 $174,107	$221,000 $349,320 $128,320	$180,329 $366,560 $186,231

2016 Dakota Nature Park Budget Objectives:

The year 2015 saw strong use of the Dakota Nature Park by Brookings citizens and area visitors. In 2016, a boathouse will be built southeast of the Nature Center to house the fleet of boats and paddleboards used in the park. This will free up space in the storage room for exhibits and other materials used in the Nature Center.

2016
Brookings Police Department

PURPOSE: The mission of the Brookings Police Department is to prevent crime, enforce the law, and support quality public safety by delivering respectful, professional, and dependable service.

PERSONNEL: The Brookings Police Department is comprised of 44 personnel, which include officers, dispatchers, animal control, and administrative staff. The command staff consists of the chief, assistant chief, 4 lieutenants, 4 sergeants, 1 communication supervisor, and 1 office manager.

PROGRAMS AND SERVICES OBJECTIVES:
The services offered by the Brookings Police Department are more than preventing crime and enforcement of the law. That is, the essential service to the community. Training and vigilance to crime trends are a part of the maintenance of our essential service of law enforcement. Consequently, the budget reflects the continuation of those essential services as well as special events such as Hobo Day, and Swiftel Concerts.

Community outreach has always been an integral part of the department's philosophy. Those programs include the SRO program, DARE, Safety Town, and the Citizen's Police Academy, just to name a few. All of these special programs impact the department's budget, but are well worth the pay-off in building community trust and partnerships.

Additionally, the police department is looking to operate in a "lean government" atmosphere that can be accomplished somewhat by technological advancements. Technology improvement with the records management system was initiated in 2014. In 2015, Phase II of the Record Management System (RMS) has continued with mobile data terminals and e-ticketing in all of the squad cars. 2016 will incorporate that new technology with an interface with the unified court system's record management system to share case dispositions from their records management system. The current system enlists the labor of at least three support staff. Phase III will reduce that number to one staff person working in the county clerk's office. Reducing labor time and operating in a "lean" fashion is part of a overall city-wide strategy.

2016
Research & Technology Center Building

PURPOSE: The mission of the Research and Technology Center fund is to professionally manage the Research and Technology Building.

PERSONNEL: The Research and Technology Center fund is managed by the Community Development Director, and no specific staff is paid by the fund.

PROGRAMS AND SERVICES OBJECTIVES:
The goal of the fund is to provide a self-sustaining fund to manage the facility and ensure maintenance of the facility to allow tenants to grow and development their businesses.

2016
Special Assessment Fund

PURPOSE: The mission of the Special Assessments Fund is to provide a Special Revenue Fund to pay for Assessment Projects and recover the assessment payments for future assessment projects.

PERSONNEL: The Assessment Fund is managed by the City Engineer. No specific staff is paid by the Assessment Fund.

PROGRAMS AND SERVICES OBJECTIVES:
The goal of the Assessment Fund is to provide a self-sustaining fund to finance street, alley, and sidewalk assessment projects to reduce the need to bond for the construction costs. The fund collects all principal and interest owed on the assessment projects, which creates the revenue needed for future projects.

The Assessment Fund was used to pay for the assessment amounts for the Main Avenue So. and 26th Street South Project and funds were transferred into the Assessment Fund to cover the assessment costs. This project will be levied in the fall of 2015 upon completion of the project. Revenue from two major street projects to be deposited in the Assessment Fund are the 32nd Avenue Street Project and the 25th Avenue and 10th Street Project. The 75% Sales and Use Tax has supplemented the Assessment Fund for past and future projects due to the shortage in revenue.

SERVICE MEASURE	OUTCOME	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Project Construction	Cost of constructing assessment projects including streets, alleys, sidewalk and storm drainage	$474,204	$1,620,482	final cost of 26th St. So. to be calculated after project closeout	$1,010,000
Project Administration	Design, bid, and administer construction projects including streets, alleys, sidewalk and storm drainage	$12,800	$13,284	$13,549	$13,956

PERFORMANCE MEASURES:

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Outcome	Average cost per square foot for sidewalk assessment	$4.72	$6.90	$7.42	$7.50
Outcome	Average cost per front foot for alley assessment	$0 no project	$0 no project	$0 no project	$45.00
Outcome	Average cost per front foot for residential street assessment with water and sewer	$79.59 (32nd Ave) no water or sewer	$207 (est. cost of 26th St S incl. water & sewer)	final cost of 26th St. S. to be calculated after project closeout	$400.00

2016
Storm Drainage Fund

PURPOSE: The purpose of the Storm Drainage Fund is to design, maintain, and construct storm drainage facilities in the City of Brookings.

PERSONNEL: The Storm Drainage Fund is under the management of the City Engineer. The Storm Drainage Fund includes the salary for one Street Department staff member and 30% of the Engineering Technician. In addition, other City employees work on drainage maintenance and projects without their salaries being paid directly out of the Storm Drainage Fund.

PROGRAMS AND SERVICES OBJECTIVES:
The goal of the Storm Drainage Fund is to provide a self-sustaining fund to finance maintenance of storm drainage facilities including bridges, culverts, storm sewers, drop inlets, and detention ponds owned by the City, and drainage swales in the public right-of-way. The fund is also used to purchase land, and to design and construct new storm drainage projects to manage storm water runoff. The fund also coordinates and administers the Storm Water Management Program to meet SDDENR requirements for storm water quality.

The revenue for the Storm Drainage Fund is collected from a Storm Drainage Fee is charged on all properties within the Brookings city limits. The fee for each property is based on the lot area, a runoff weighting factor, and a unit financial charge, which is calculated as follows: Storm Drainage Fee = runoff weighting factor x parcel area (sq.ft.) x unit financial charge (in dollars per sq.ft.).

The Drainage Revenue is used to fund maintenance of the storm drainage system, land purchases, and construction of Storm Drainage Master Plan projects and local projects. The runoff weighting factor has been set at 0.00054 since 2009 and raises approximately $800,000 of revenue each year. The runoff weighting factor could be increased since it has not been changed in 6 years, and the additional revenue will be used to fund future projects. In addition, the City has used SDDENR State Revolving Fund Loans to cash flow several of the eligible drainage construction projects. The Storm Drainage Fund also pays the SDDENR loan payments.

The following is a summary of the service measures and performance measures for the Storm Drainage Fund:

SERVICE MEASURE	OUTCOME	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Planning	Continue Drainage Master Plan projects with consulting assistance, analyze drainage projects, present projects to City Council to prioritize, fund, purchase land, and	$77,974	$56,679	$400,000	$150,000

	design drainage improvement projects.				
Maintenance	Maintain and repair the existing storm drainage system in the City of Brookings.	$35,845	$72,220	$75,000	$75,000
Compliance	Coordinate and administer the Storm Water Management Program, which is an EPA Mandate and includes the following areas: - Public Education and Outreach on Storm Water Impacts - Public Involvement/Participation - Illicit Discharge Detection and Elimination - Construction Site Storm Water Runoff Control - Post-construction Storm Water Management in New Development and Redevelopment - Pollution Prevention/Good Housekeeping for Municipal Operations	$4,418	$4,554	$4,645	$4,785
Construction	Construction of new drainage facilities outlined in the Storm Water Master Plan and other identified drainage improvement projects.	$228,032	$1,242,278	$1,480,000	$700,000
Financial (Storm Drainage Fee Revenue)	Revenue to manage and adjust the Storm Drainage Fee as directed or as necessary to achieve the goals of the Storm Drainage Master Plan.	$838,427	$880,205	$820,300	$858,540

PERFORMANCE MEASURES:

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Output	Average cost per parcel for Storm Drainage Fee (regardless of size or use)	$121.48	$125.44	$124.88	$126.00

Compliance with DENR / EPA Regulations	Complete and submit the Annual Report for the Storm Water Management Plan by DENR March 10th deadline each year.	100%	100%	100%	100%
Output	Cost per foot for jetting (cleaning) storm sewer pipes.	$0.80	$0.80	$0.85	$0.85

2015
Street Department

PURPOSE: Mission Statement: "It is the mission of the City of Brookings Street Department to fund equipment, materials, and personnel in order to provide a safe network of streets, avenues, and alleys throughout the City. We intend to do this by responding promptly and courteously to citizen's requests and concerns."

PERSONNEL: The Street Department is comprised of 15 staff; Superintendent, Street Operations Supervisor, Shop Supervisor/Mechanic, two Heavy Equipment Operators, three Advanced Equipment Operators, one Office Manager, and six Street Maintenance Technicians.

PROGRAMS AND SERVICES OBJECTIVES:
The Street Department does not generate revenue. The department's operating budget comes from the General Fund. Street improvements and chip sealing are funded by sales and use taxes.

As Brookings grows, the number of roads and the area to be serviced also increases. It is the goal of the Street Department to provide a quality level of service to accommodate this growth in road maintenance, snow removal, signage, mosquito control, etc.

Another area which affects the Street Department's budget, are acts of vandalism and traffic accidents, which account for approximately $3,500 to $4,000 per year in damages to our traffic signage, most of which is not recovered.

Future assistance with the Street Department's budget could be provided by requiring developers to provide initial signage and line striping in new developments. Also, by imposing stricter guidelines to developers and their contractors when pavement failures occur under the warranty of transfer, such as trench and service stub settlement on roadway and gutter lines, and pavement failures due to inadequate subgrade or base on roadbeds. The Street Department spends a considerable amount of time, materials, and labor to repair these failures, which usually occur towards the end of the 5-year warranty.

The following describes the Street Department's various programs/services and what the objective is of each program.

PROGRAM SERVICE	OBJECTIVE
Pavement Management, Street Maintenance, and Rehabilitation	The goal of pavement management is to identify a proper road program funding level, and then to provide the highest quality network of pavements possible for the traveling public at the available funding level.
Mosquito Control	• Average percent reduction in numbers of mosquito larvae based on

	pre and post-treatment sampling. • Reduction in infection rates for humans and livestock or pets.
Street Sweeping	• To prevent environmental impairments by removing pollutants and dust particulates in order to minimize air and water pollution (clean water laws/clean air act). • To provide an aesthetically pleasing community appearance.
Traffic Control	The purpose of traffic control devices, and warrants for their use, is to help insure road safety by providing for the orderly and predictable movement of all traffic, motorized and non-motorized.
Snow Removal	Through a proper planning process to achieve a consistent level of service that results in increased safety, higher mobility (in general, and for emergency services), and fewer "lost" days for the business, education, transportation, and manufacturing sectors.
Street Lighting	Operation of Street Lights
Street and Sidewalk Improvements	Maintenance of Sidewalks, Curb, and Gutter
Capital Outlay Equipment	New Equipment
General Operations	Wages and Expenses in the General Operations

The table below shows statistics and costs regarding the programs at the Street Department for the past year, estimates for the current year, and what is requested for next year.

PROGRAM SERVICE	EFFICIENCY MEASUREMENT	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Pavement Management and Street Maintenance	Bituminous Material (asphalt mix / CRS-2); Rock / Oil (Street Sealing); Gravel	$587,488	$667,907	$770,404
Mosquito Control	12+ Total Square Miles Sprayed	$90,062	$103,518	$105,373
Street Sweeping	208 Total 2-Lane Miles Swept	$97,666	$108,018	$109,873
Traffic Control	Traffic Signs Replaced and Traffic Paint (Yellow/White)	$110,528	$118,666	$120,289
Snow Removal	Street Dept. Employee Wages, Contractor Standby Pay, Contractor Hours Worked, and Overtime Pay	$425,339	$477,668	$484,625
Street Lighting	Billing from Brookings Municipal Utilities	$423,950	$400,000	$419,140
Street and Sidewalk Improvements	Contractor Services	$461,384	$695,000	$880,000
Capital Outlay Equipment	Equipment Replacements	$69,979	$363,500	$273,000
General Operations	Remaining Operation Cost	$440,500	$477,034	$487,134

2016
Solid Waste Department

PURPOSE: The City of Brookings Solid Waste Department is committed to the management of Solid Waste employing source reduction practices by enhancing recycling opportunities for the public, processing waste into energy, to operate an environmentally, safe Subtitle D landfill in a cost efficient manner, thereby increasing the general fund transfer and to collect solid waste from single family homes in Brookings in a cost efficient and customer friendly manner.

Solid Waste Collection

PERSONNEL: The Solid Waste Collection Department is comprised of six staff members; The Solid Waste Supervisor and five Sanitation Collectors.

PROGRAMS AND SERVICES OBJECTIVES:
The Solid Waste Collection Department offers garbage collection, recycling collection, yard waste pickup and Christmas tree pickup for the City of Brookings residents. The City of Brookings provides a 95 gallon green cart for garbage pickup, which is on Monday or Tuesday of each week based on your address. The pickup schedule information is available on the web site www.cityofbrookings.org.

The Solid Waste Collection Department also provides a 65 gallon blue and yellow cart for recycling, which is picked up on Thursday or Friday each week based on your address. The material that can be placed in your recycling cart is listed on page 19 of the phone book or on the web site www.cityofbrookings.org.

The Solid Waste Collection Department will not provide a curbside branch pickup starting in 2015. The residents my put out their branches during spring clean up or haul them to the landfill free of charge. We will provide a Christmas tree pickup in January for the residents.

The Solid Waste Collection has a yard waste program that starts in April and ends in November each year. This program is funded by the sale of City of Brookings yard waste bags. The bags our available at the following businesses: Wal-Mart, Hy-Vee, Lewis, Hy-Vee Gas Stop, Homestead-Do-It Center, Lowes, Running's, and Gas and Mor. The yard waste bags are picked up on Thursday or Friday of each week based on your address.

The Solid Waste Collection reviews the garbage collection rates every three years. The next review will be in 2016 with any decrease or increase taking place January 1, 2017. The current rates for garbage collection is $ 17.50 per month plus sales tax. If a second garbage cart is requested the fee for that is $ 3.50 per month plus sales tax. This fee of $ 17.50 covers the cost of garbage pickup and recycling pickup once a week.

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL
Demographics	Number of Household Garbage Collection Accounts	4,758	4,901
Outcome	Tons of Garbage Collected	4,406 tons	4,464 tons
Outcome	Tons of Yard Waste Collected	598 tons	589 tons
Outcome	Tons of Trees Collected	31 tons	30 tons
Outcome	Tons of Recycling Collected	712 tons	822 tons
Outcome	Average tons per account	.93 tons	.91 tons

2016
Solid Waste Department

PURPOSE: The City of Brookings Solid Waste Department is committed to the management of Solid Waste employing source reduction practices by enhancing recycling opportunities for the public, processing waste into energy, to operate an environmentally, safe Subtitle D landfill in a cost efficient manner, thereby increasing the general fund transfer and to collect solid waste from single family homes in Brookings in a cost efficient and customer friendly manner.

Solid Waste Disposal-Landfill

PERSONNEL: The Solid Waste Disposal Department is comprised of six staff members; The Director of Solid Waste, Landfill Supervisor, Landfill Office Manager, two Heavy Equipment operators and Advanced Equipment operator.

PROGRAMS AND SERVICES OBJECTIVES:
The Brookings Regional Landfill serves the six counties of Brookings, Kingsbury, Moody, Deuel Hamlin and Lake. The landfill opened on October of 1993 and serves a population area of 47,600 residents in the six county regions.

The Brookings Regional Landfill has an annual Latex Paint Exchange in April of each year which gives the general public an opportunity to drop off used Latex paint and have it recycled. The volunteers for the program come from the local 4-H chapters, residents and the collection employees.

The Landfill also has the annual spring clean up for Brookings Residents. This program is possible with the joint efforts of the Park & Recreation, Forestry, Street, Landfill and Collection departments.

The Brookings Regional Landfill offers a free leaf drop off program for the Brookings residents. The program starts October 1st and goes to November 1st of each year.

The Brookings Regional Landfill does a good job of recycling material that comes into the landfill. The materials recycled are tires, scrap iron, pallets, trees, yard waste, and waste oil.

The Brookings Regional Landfill reviews the tipping fees every three years. The next review will be in 2016. Any change in the tipping fees will take place January 1, 2017. The rates are set by resolution. It has been the practice of the landfill to give area haulers and the communities in our region a six month notice so they can meet with their local communities in our region and adjust the rates accordingly with their customers. The current tipping fee is $ 43.00 per ton plus $1.00 per ton state fee and 4% sales tax.

SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL
Total Tons received at the Landfill	53,642 tons	67,050 tons
Total Cost for Landfill	$1,952,824	$2,454,172
Service Area population(estimated)	47,000	47,600
Landfill cost per service area capita per year	$41.03	$51.56
General Fund Transfer	$575,000	$575,000

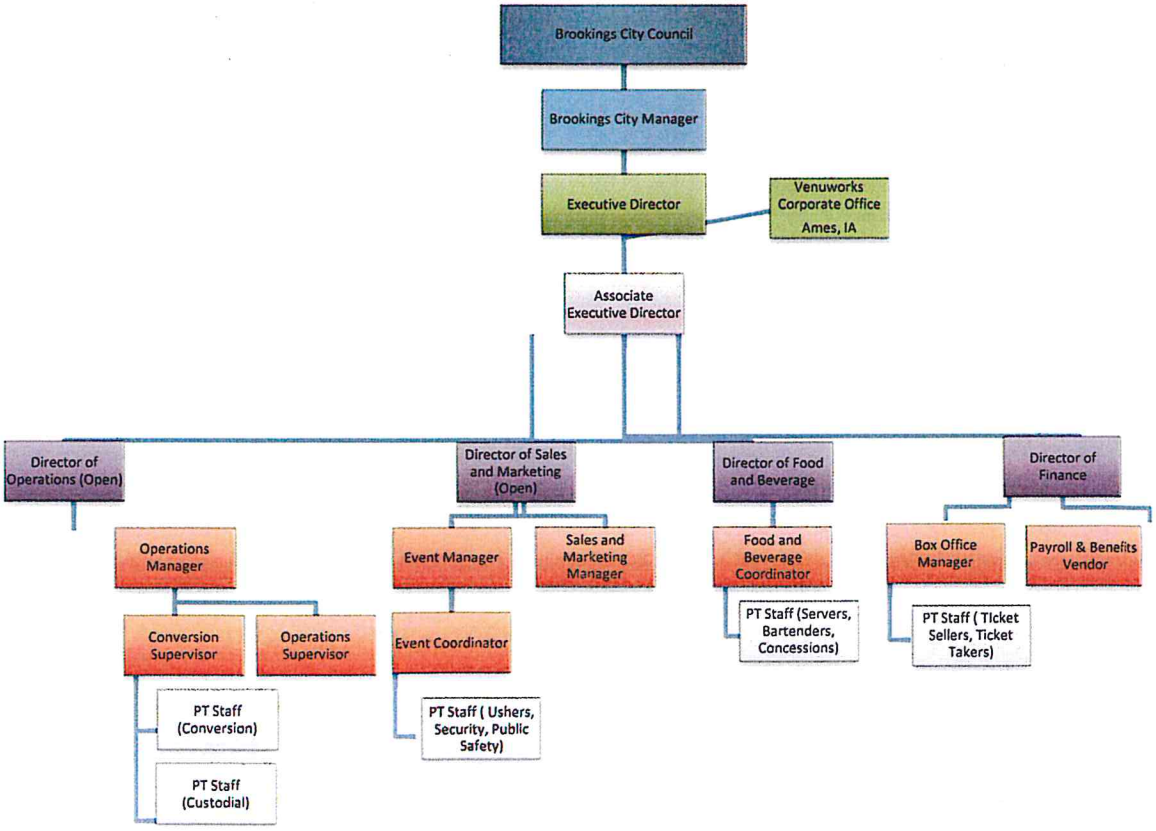
2016
Swiftel Center

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. On any single night, the Swiftel Center is more than just an arena...it's the home for live, family-oriented entertainment, first-class catered banquets and receptions, and hospitable meetings and conventions. This multi-purpose facility acts as a catalyst for economic development and consumer spending activity in the city, by delivering event attendees and their "spending multiplier" which boosts commercial, retail, restaurant, and hotel spending throughout the entire region. The "multiplier" is a vital economic importance: it constitutes the Swiftel Center's positive contribution to the Brookings economy and overall community well-being.

We consistently anticipate customer needs and exceed their expectations by implementing top quality, "four star" professional customer service programs. These efforts are designed to establish confidence and brand recognition in the facility and with our many staff members. This encourages repeat business and fosters new client relationships and patrons to serve.

PERSONNEL: The Swiftel Center is comprised of twelve full time staff; Executive Director, Associate Executive Director, Director of Finance, Director of Food & Beverage, Operations Manager, Conversion Supervisor, Operations Supervisor, Sales & Marketing Manager, Box Office Manager, Event Manager, Event Coordinator, and Food & Beverage Coordinator.



PROGRAMS AND SERVICES OBJECTIVES:

VenuWorks of Brookings, LLC has established goals for the 2016 year. These goals are a combination of new initiatives and continuing efforts initiated in 2015.

- Collaborate with local charitable and community organizations through volunteerism, community service projects, or their usage of the facility at a reduced rate or no charge. Status: In progress/On-going.
    - The Daktronics Banquet Room and Swiftel Center equipment were made available at no charge to the local American Legion and VFW for Memorial Day and Veteran's Day programs.
    - The Swiftel Center Arena was made available at no charge to Brookings Radio for the community-wide Easter Egg Hunt. In addition, the event is co-produced by the Swiftel Center staff through community donations and is offered free to the public.
    - 4-H Achievement Days held in the Arena and Daktronics Banquet Room.
    - 4-H Horse Show in the Arena/ 4-H Dog Show held in the Arena.

- Continue to build marketing partnerships through regular communication with the Brookings Area Convention and Visitors Bureau to attract events to the Brookings Community, focusing more on athletic tournaments and conventions. Status: On-going

- Concentrate on providing a diversity of events for the citizens of the region; family shows, concerts, community events, consumer shows, sporting events, and conventions. Status: On-going

- Continue to be an in-house entertainment production entity for the sole purpose of promoting and/or co-promoting shows and entertainment events. Status: On-going

- Increase use of Ticketmaster outlets, website, and phones for ticket purchasing utilizing marketing programs available through Ticketmaster including email notifications, presale programs and auctions. Status: On-going

- Increase ancillary revenues in the following areas: Status: On-going
    - Catering income
    - Concessions/bar service income
    - Rental Equipment income
    - Facility Maintenance Fee
    - Merchandise income

- Continue to review and adjust rental rates and reimbursed labor rates to remain competitive. Status: Completed

- Continue to provide outstanding customer service to the patrons, promoters, renters and users of the Swiftel Center facilities. *Provide employee training sessions with emphasis on customer service and ADA assistance.* Emphasis placed on customer service and ADA assistance at employee training sessions. Status: On-going

- Continue to utilize our website and marquees to inform the community of upcoming events. Status: On-going

- Increase use and awareness of social media aspects of networking with the community and fans to include: Facebook, Twitter, Instagram, Pinterest, FourSquare, and LinkedIn. Status: On-going

We are projecting an increase in our revenue and expenses for 2016. As we develop our budget, we create a spreadsheet reflecting our contracted business for 2016 and expected business from past history. We break each event down to determine our revenue and expenses, which are all variable. Then we estimate our fixed revenue and expenses by looking at past history and contract obligated income.

SERVICE MEASURE	OUTCOME	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Gross Revenues	Revenues generated from events, rent, naming rights, pouring rights, concessions and catering, signage, equipment, and other revenue streams.	$ 1,553,578	$ 1,750,510	$ 1,873,815	$ 1,996,155
Attendance	Promote, co-promote or rent facility to attract patrons to spectator events for entertainment or meetings, banquets, conventions for educational experience.	124,608	121,447	109,845	110,430
Events	Number of events held at the Swiftel Center.	249	256	195	197

PERFORMANCE MEASURES:

TYPE OF MEASURE	SERVICE MEASURE	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 REQUESTED
Revenue Generation	Percentage of Gross Revenues from Operations	70%	80%	80%	80%
Expenditure per Capita	City Subsidy per Capita	$ 19.16	$ 16.28	$ 17.00	$ 17.00
Expenditure per Square Foot	Capital Expenditures per square foot	$ 4.61	$ 2.00	$ 6.90	$ 4.14

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