

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

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**Statistics (Unaudited)**

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Governmental Activities</b>			
Net investment in capital assets	\$ 84,969,255	\$ 79,953,311	\$ 76,993,653
Restricted	2,815,166	3,572,368	4,537,648
Unrestricted	<u>22,975,842</u>	<u>19,508,946</u>	<u>16,898,022</u>
<b>Total Governmental Activities Net Position</b>	<u>110,760,263</u>	<u>103,034,625</u>	<u>98,429,323</u>
<b>Business-type Activities</b>			
Net investment in capital assets	139,415,546	138,103,929	136,462,888
Restricted	6,101,737	14,150,261	12,954,510
Unrestricted	<u>133,162,139</u>	<u>110,623,099</u>	<u>104,848,871</u>
<b>Total Business-type Activities Net Position</b>	<u>278,679,422</u>	<u>262,877,289</u>	<u>254,266,269</u>
<b>Primary Government</b>			
Net investment in capital assets	224,384,801	218,057,240	213,456,541
Restricted	8,916,903	17,722,629	17,492,158
Unrestricted	<u>156,137,981</u>	<u>130,132,045</u>	<u>121,746,893</u>
<b>Total Primary Government Net Position</b>	<u>\$ 389,439,685</u>	<u>\$ 365,911,914</u>	<u>\$ 352,695,592</u>

**Statistics (Unaudited)**

**Table 1 (continued)**

**Net Position by Component (accrual basis of accounting)**

**Last Ten Fiscal Years**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	72,145,788	\$ 64,579,729	\$ 56,625,781	\$ 62,699,489	\$ 58,460,116	\$ 52,072,530	\$ 45,842,974
	4,886,747	5,013,005	3,156,857	2,259,218	3,442,323	6,763,195	2,322,180
	<u>20,064,256</u>	<u>22,424,600</u>	<u>20,309,859</u>	<u>14,775,779</u>	<u>15,314,013</u>	<u>15,594,203</u>	<u>19,472,723</u>
	<u>97,096,791</u>	<u>92,017,334</u>	<u>80,092,497</u>	<u>79,734,486</u>	<u>77,216,452</u>	<u>74,429,928</u>	<u>67,637,877</u>
	136,023,245	114,205,616	104,777,360	95,258,237	80,957,243	73,528,406	70,247,535
	7,771,643	13,109,068	4,717,291	4,525,348	4,537,278	5,586,414	5,385,722
	<u>94,982,598</u>	<u>98,824,153</u>	<u>89,517,138</u>	<u>75,079,940</u>	<u>73,515,304</u>	<u>69,954,220</u>	<u>64,395,679</u>
	<u>238,777,486</u>	<u>226,138,837</u>	<u>199,011,789</u>	<u>174,863,525</u>	<u>159,009,825</u>	<u>149,069,040</u>	<u>140,028,936</u>
	208,169,033	178,785,345	161,403,141	157,957,726	139,417,359	125,600,936	116,090,509
	12,658,390	18,122,073	7,874,148	6,784,566	7,979,601	12,349,609	7,707,902
	<u>115,046,854</u>	<u>121,248,753</u>	<u>109,826,997</u>	<u>89,855,719</u>	<u>88,829,317</u>	<u>85,548,423</u>	<u>83,868,402</u>
<b>\$</b>	<b><u>335,874,277</u></b>	<b><u>318,156,171</u></b>	<b><u>279,104,286</u></b>	<b><u>254,598,011</u></b>	<b><u>236,226,277</u></b>	<b><u>223,498,968</u></b>	<b><u>207,666,813</u></b>

**Statistics (Unaudited)**

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Expenses</b>			
Governmental Activities:			
General Government	\$ 3,100,823	\$ 2,647,096	\$ 2,683,335
Public Safety	1,045,554	3,751,634	4,982,599
Public Works	8,781,586	7,826,805	6,135,577
Health and Welfare	361,670	112,288	62,421
Culture and Recreation	7,989,691	7,878,881	8,020,666
Conservation and Development	5,075,005	3,126,428	6,761,176
Interest on Long-Term Debt	<u>638,664</u>	<u>691,513</u>	<u>737,456</u>
Total Governmental Activities Expenses	<u>26,992,993</u>	<u>26,034,645</u>	<u>29,383,230</u>
Business-type Activities:			
Electric	24,763,773	25,453,375	24,515,516
Health System	73,126,615	69,543,974	60,558,629
Telephone	31,994,685	30,588,645	29,219,330
Liquor	3,996,363	3,781,087	3,678,655
Water	3,548,165	3,313,377	2,888,204
Wastewater	5,358,562	5,057,364	4,584,074
Airport	1,266,013	1,196,653	1,195,489
Golf	720,382	617,329	558,579
Solid Waste	2,729,960	2,543,324	2,188,944
Research and Technology	<u>95,993</u>	<u>199,973</u>	<u>134,559</u>
Total Business-type Activities	<u>147,600,511</u>	<u>142,295,101</u>	<u>129,521,979</u>
<b>Total Primary Government Expenses</b>	<b><u>174,593,504</u></b>	<b><u>168,329,746</u></b>	<b><u>158,905,209</u></b>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
General Government	207,378	228,638	109,310
Public Safety	92,323	91,015	96,173
Public Works	216,335	193,102	161,414
Health and Welfare	8,385	8,245	12,240
Culture and Recreation	2,482,252	2,639,300	2,338,974
Conservation and Development	-	-	-
Operating Grants and Contributions	3,354,131	1,196,236	344,154
Capital Grants and Contributions	<u>531,056</u>	<u>1,367,148</u>	<u>2,283,328</u>
Total Governmental Activities Program Revenues	<u>\$ 6,891,860</u>	<u>\$ 5,723,684</u>	<u>\$ 5,345,593</u>

**Statistics (Unaudited)**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	3,105,729	\$ 2,865,778	\$ 3,017,290	\$ 2,358,748	\$ 1,055,817	\$ 2,020,020	\$ 2,127,308
	5,565,159	5,054,020	5,036,493	4,764,759	4,270,067	4,118,486	3,917,316
	6,743,700	5,934,626	7,410,926	10,914,820	6,729,324	4,290,086	5,803,132
	109,111	101,042	112,621	158,918	92,113	93,423	89,310
	7,506,553	7,400,596	7,168,741	6,295,703	6,436,427	6,966,088	6,017,894
	901,572	1,209,287	1,939,064	990,262	2,293,814	870,748	692,741
	<u>826,085</u>	<u>734,534</u>	<u>808,496</u>	<u>675,609</u>	<u>639,310</u>	<u>616,398</u>	<u>694,435</u>
	<u>24,757,909</u>	<u>23,299,883</u>	<u>25,493,631</u>	<u>26,158,819</u>	<u>21,516,872</u>	<u>18,975,249</u>	<u>19,342,136</u>
	24,525,853	22,650,657	21,175,715	20,251,826	19,199,183	19,453,708	18,823,598
	57,019,809	54,370,009	52,211,048	36,080,349	35,296,152	31,719,055	30,377,015
	30,825,559	30,598,739	33,929,866	33,816,035	32,003,023	29,004,409	29,096,920
	3,859,242	3,608,454	3,664,576	9,680,751	9,075,437	8,683,666	8,290,341
	2,952,599	2,964,843	2,641,459	2,692,785	2,354,964	2,523,258	2,478,061
	3,973,778	3,704,292	3,124,572	2,698,766	2,747,422	2,477,695	2,347,343
	1,252,509	839,807	383,714	442,346	425,870	375,364	437,557
	609,864	561,156	552,028	546,691	548,373	491,379	478,085
	2,444,615	2,168,527	2,410,877	2,580,584	2,164,105	2,240,293	1,948,344
	<u>129,354</u>	<u>119,473</u>	<u>181,122</u>	<u>169,691</u>	<u>86,983</u>	<u>106,994</u>	<u>85,264</u>
	<u>127,593,182</u>	<u>121,585,957</u>	<u>120,274,977</u>	<u>108,959,824</u>	<u>103,901,512</u>	<u>97,075,821</u>	<u>94,362,528</u>
	<b><u>152,351,091</u></b>	<b><u>144,885,840</u></b>	<b><u>145,768,608</u></b>	<b><u>135,118,643</u></b>	<b><u>125,418,384</u></b>	<b><u>116,051,070</u></b>	<b><u>113,704,664</u></b>
	108,943	106,379	103,908	105,121	279,334	133,387	67,569
	101,069	99,666	97,099	113,355	103,308	106,281	70,169
	672,785	2,638,528	927,311	1,104,225	661,937	536,813	914,078
	12,965	10,735	11,848	10,765	12,986	15,081	13,064
	2,552,726	2,419,523	2,186,594	1,994,400	1,681,932	2,035,253	1,603,842
	-	-	-	-	-	21,105	17,419
	255,425	249,049	881,030	217,529	264,644	204,509	221,492
	<u>1,822,082</u>	<u>5,418,303</u>	<u>221,332</u>	<u>4,736,387</u>	<u>2,198,436</u>	<u>3,780,047</u>	<u>2,676,500</u>
\$	<u>5,525,995</u>	<u>\$ 10,942,183</u>	<u>\$ 4,429,122</u>	<u>\$ 8,281,782</u>	<u>\$ 5,202,577</u>	<u>\$ 6,832,476</u>	<u>\$ 5,584,133</u>

## Statistics (Unaudited)

### Table 2 (continued)

#### Changes in Net Position (accrual basis of accounting)

#### Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Business-type Activities			
Charges for Services			
Electric	\$ 30,725,604	\$ 30,354,463	\$ 28,502,743
Hospital	73,432,103	67,205,567	65,773,982
Telephone	33,711,084	30,846,434	31,162,913
Liquor	4,101,303	4,169,811	4,132,486
Water	5,335,695	5,538,265	5,394,391
Wastewater	5,658,116	5,667,674	5,537,130
Airport	42,681	52,667	47,299
Golf	457,412	378,017	385,897
Solid Waste	3,891,541	3,748,244	3,721,235
Research and Technology	133,536	157,616	168,312
Operating Grants and Contributions	135,639	-	19,988
Capital Grants and Contributions	1,597,975	1,511,754	2,847,446
Total Business-type Activities Program Revenues	<u>159,222,688</u>	<u>149,630,512</u>	<u>147,693,822</u>
<b>Total Primary Government Program Revenues</b>	<u>166,114,548</u>	<u>155,354,196</u>	<u>153,039,415</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(20,101,133)	(20,310,961)	(24,037,637)
Business-type Activities	<u>11,622,178</u>	<u>7,335,411</u>	<u>18,171,843</u>
Total Primary Government Net Expense	<u>(8,478,955)</u>	<u>(12,975,550)</u>	<u>(5,865,794)</u>
<b>General Revenue and Transfers</b>			
Governmental Activities:			
Taxes			
Property Tax	5,075,216	4,710,575	5,181,164
Sales Tax	15,693,162	14,687,019	14,164,131
Other Tax	1,465,982	1,361,492	361,246
State Shared Revenues	194,899	176,729	189,586
Unrestricted Investment Earnings (Loss)	596,688	428,667	116,358
Gain on Disposition Of Capital Assets	43,185	2,767	-
Miscellaneous Revenue, Net	1,691,530	1,613,764	1,548,447
Transfers	<u>3,066,109</u>	<u>2,880,230</u>	<u>3,809,237</u>
Total Governmental Activities General Revenues	<u>\$ 27,826,771</u>	<u>\$ 25,861,243</u>	<u>\$ 25,370,169</u>

**Statistics (Unaudited)**

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 27,779,114	\$ 26,341,321	\$ 25,314,931	\$ 23,946,694	\$ 22,536,286	\$ 21,971,749	\$ 20,843,620
59,598,490	61,882,772	53,809,700	37,829,424	37,778,186	33,206,801	30,634,289
32,311,864	34,313,078	37,007,090	35,519,726	33,721,116	31,795,176	31,308,878
4,340,680	4,169,571	3,986,650	10,593,780	9,971,319	9,524,345	9,102,921
5,151,101	5,004,185	4,188,992	4,077,955	4,026,895	3,345,211	2,931,954
4,963,644	4,816,146	4,102,822	3,418,736	3,238,910	2,937,624	2,733,661
33,153	34,459	25,669	20,025	70,845	38,577	50,292
380,066	316,181	304,314	334,640	377,663	324,398	330,926
3,771,061	3,703,602	3,485,365	3,248,335	3,057,700	2,893,545	3,034,242
189,248	176,524	193,430	148,490	99,363	181,972	195,616
20,766	20,112	405,059	34,994	105,083	84,057	38,753
<u>3,246,363</u>	<u>2,210,269</u>	<u>11,935,303</u>	<u>7,680,056</u>	<u>2,516,752</u>	<u>902,745</u>	<u>679,348</u>
<u>141,785,550</u>	<u>142,988,220</u>	<u>144,759,325</u>	<u>126,852,855</u>	<u>117,500,118</u>	<u>107,206,200</u>	<u>101,884,500</u>
<u>147,311,545</u>	<u>153,930,403</u>	<u>149,188,447</u>	<u>135,134,637</u>	<u>122,702,695</u>	<u>114,038,676</u>	<u>107,468,633</u>
(19,231,914)	(12,357,700)	(21,064,509)	(17,877,037)	(16,314,295)	(12,142,773)	(13,758,003)
<u>14,192,368</u>	<u>21,402,263</u>	<u>24,484,348</u>	<u>17,893,031</u>	<u>13,598,606</u>	<u>10,130,379</u>	<u>7,521,972</u>
<u>(5,039,546)</u>	<u>9,044,563</u>	<u>3,419,839</u>	<u>15,994</u>	<u>(2,715,689)</u>	<u>(2,012,394)</u>	<u>(6,236,031)</u>
4,729,382	4,397,088	4,230,428	3,848,367	3,666,358	3,466,805	3,208,774
14,160,915	13,475,972	13,163,848	12,806,189	11,423,187	10,869,687	10,516,247
357,367	354,971	351,187	355,141	311,280	362,092	491,212
220,472	208,033	210,750	189,336	173,383	154,794	174,797
126,700	162,862	287,430	(13,967)	201,966	417,244	133,621
-	-	104,521	12,233	(67,947)	175,188	153,249
1,906,424	1,508,487	1,853,211	645,650	717,957	504,890	731,405
<u>2,810,111</u>	<u>2,406,167</u>	<u>1,221,145</u>	<u>2,552,122</u>	<u>2,938,647</u>	<u>2,984,124</u>	<u>1,543,322</u>
<u>\$ 24,311,371</u>	<u>\$ 22,513,580</u>	<u>\$ 21,422,520</u>	<u>\$ 20,395,071</u>	<u>\$ 19,364,831</u>	<u>\$ 18,934,824</u>	<u>\$ 16,952,627</u>

## Statistics (Unaudited)

### Table 2 (continued)

#### Changes in Net Position (accrual basis of accounting)

#### Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Business-type Activities			
Other Tax	\$ -	\$ -	\$ -
Unrestricted Investment Earnings	6,270,358	856,049	879,148
Gain on Disposition of Capital Assets	6,519	37,299	327
Minority Interest Payment	-	-	-
Miscellaneous Revenue, Net	969,188	5,487,728	246,702
Transfers	<u>(3,066,109)</u>	<u>(2,880,230)</u>	<u>(3,809,237)</u>
Total Business-type Activities General Revenues	<u>4,179,955</u>	<u>3,500,846</u>	<u>(2,683,060)</u>
<b>Total Primary Government General Revenues</b>	<u>32,142,366</u>	<u>29,362,089</u>	<u>22,687,109</u>
<b>Change in Net Position</b>			
Governmental Activities	7,725,638	5,550,282	1,332,532
Business-type Activities	<u>15,802,133</u>	<u>10,836,257</u>	<u>15,488,783</u>
<b>Total Primary Government</b>	<u><b>\$ 23,527,771</b></u>	<u><b>\$ 16,386,539</b></u>	<u><b>\$ 16,821,315</b></u>



## Statistics (Unaudited)

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
473,140	550,280	705,244	344,479	687,850	1,004,282	761,254
12,397	175,464	5,047	-	(102,132)	(121,605)	(115,988)
-	-	-	-	(573,316)	(332,836)	(345,268)
770,855	192,028	174,770	168,312	138,458	1,344,008	84,045
<u>(2,810,111)</u>	<u>(2,406,167)</u>	<u>(1,221,145)</u>	<u>(2,552,122)</u>	<u>(2,938,647)</u>	<u>(2,984,124)</u>	<u>(1,543,322)</u>
<u>(1,553,719)</u>	<u>(1,488,395)</u>	<u>(336,084)</u>	<u>(2,039,331)</u>	<u>(2,787,787)</u>	<u>(1,090,275)</u>	<u>(1,159,279)</u>
<u>22,757,652</u>	<u>21,025,185</u>	<u>21,086,436</u>	<u>18,355,740</u>	<u>16,577,044</u>	<u>17,844,549</u>	<u>15,793,348</u>
5,079,457	10,155,880	358,011	2,518,034	3,050,536	6,792,051	3,194,624
<u>12,638,649</u>	<u>19,913,868</u>	<u>24,148,264</u>	<u>15,853,700</u>	<u>10,810,819</u>	<u>9,040,104</u>	<u>6,362,693</u>
<b><u>\$ 17,718,106</u></b>	<b><u>\$ 30,069,748</u></b>	<b><u>\$ 24,506,275</u></b>	<b><u>\$ 18,371,734</u></b>	<b><u>\$ 13,861,355</u></b>	<b><u>\$ 15,832,155</u></b>	<b><u>\$ 9,557,317</u></b>

**Statistics (Unaudited)**

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>General Fund</b>			
Reserved	\$ -	\$ -	\$ -
Unreserved, Designated	-	-	-
Unreserved	-	-	-
Nonspendable	2,729,473	2,743,864	3,263,418
Restricted	43,074	56,532	59,925
Committed	3,918,640	4,022,621	3,973,356
Assigned	1,655,915	1,868,278	2,111,523
Unassigned	9,799,639	8,072,334	6,333,144
<b>Total General Fund</b>	<u><b>18,146,741</b></u>	<u><b>16,763,629</b></u>	<u><b>15,741,366</b></u>
<b>All Other Governmental Funds</b>			
Reserved	-	-	-
Unreserved, Designated	-	-	-
Unreserved, reported in	-	-	-
Special Revenue Funds	-	-	-
Capital Projects Funds	-	-	-
Nonspendable	59,033	37,656	40,224
Restricted	2,294,142	1,065,733	1,364,894
Committed	9,897,600	8,540,497	6,745,577
Assigned	1,138,714	1,694,206	1,992,551
Unassigned	(1,091,346)	(1,249,220)	(1,899,178)
<b>Total All Other Governmental Funds</b>	<u><b>\$ 12,298,143</b></u>	<u><b>\$ 10,088,872</b></u>	<u><b>\$ 8,244,068</b></u>

Note: In 2011, reporting of fund balance was changed to meet the requirements of GASB 54.

**Statistics (Unaudited)**

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,450,478
-	-	-	-	-	-	667,158
-	-	-	-	-	-	5,373,043
3,220,395	3,606,784	3,907,467	2,528,342	2,634,912	2,616,277	-
83,215	849,383	68,104	70,892	58,954	66,553	-
3,918,640	3,609,682	3,609,682	3,496,014	3,445,058	4,498,922	-
1,629,181	1,528,508	1,328,102	1,237,505	1,542,554	1,509,153	-
<u>5,820,728</u>	<u>5,242,679</u>	<u>7,391,078</u>	<u>5,387,268</u>	<u>3,662,265</u>	<u>2,509,943</u>	-
<u><b>14,672,159</b></u>	<u><b>14,837,036</b></u>	<u><b>16,304,433</b></u>	<u><b>12,720,021</b></u>	<u><b>11,343,743</b></u>	<u><b>11,200,848</b></u>	<u><b>8,490,679</b></u>
-	-	-	-	-	-	1,625,518
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	7,089,328
-	-	-	-	-	-	4,090,906
37,709	42,111	114,912	69,673	57,008	56,944	-
2,880,425	1,786,616	2,732,901	2,442,979	3,398,017	6,305,790	-
6,590,061	5,574,697	4,549,043	7,330,753	5,857,965	6,102,802	-
664,484	2,726,334	1,834,118	-	-	-	-
<u>(2,559,229)</u>	<u>(1,495,895)</u>	<u>(2,633,850)</u>	<u>(3,322,382)</u>	<u>(2,159,902)</u>	<u>(1,800,429)</u>	-
<u><b>\$ 7,613,450</b></u>	<u><b>\$ 8,633,863</b></u>	<u><b>\$ 6,597,124</b></u>	<u><b>\$ 6,521,023</b></u>	<u><b>\$ 7,153,088</b></u>	<u><b>\$ 10,665,107</b></u>	<u><b>\$ 12,805,752</b></u>

**Statistics (Unaudited)**

**Table 4**

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Revenues</b>			
Taxes			
General Property Taxes	\$ 5,064,083	\$ 4,707,840	\$ 4,262,451
Storm Drainage Taxes	1,086,278	989,359	917,714
General Sales and Use Tax	15,693,162	14,687,019	14,164,131
Other Taxes	379,704	372,133	362,782
Licenses and Permits	270,442	345,587	268,969
Intergovernmental	3,970,162	1,177,296	936,325
Charges for Goods and Services	2,456,733	2,611,715	2,306,130
Fines and Forfeitures	104,950	103,113	109,053
Miscellaneous Revenue	2,637,665	2,345,704	2,442,085
<b>Total Revenue</b>	<u>31,663,178</u>	<u>27,339,766</u>	<u>25,769,640</u>
<b>Expenditures</b>			
General Government	2,855,206	2,645,216	2,630,111
Public Safety	5,326,205	4,763,325	4,706,909
Public Works	3,896,994	3,076,864	2,977,358
Health and Welfare	153,606	101,306	96,106
Culture and Recreation	6,450,287	6,729,733	6,239,403
Conservation and Development	1,414,749	1,473,168	6,761,176
Debt Service			
Principal	2,374,750	2,605,454	2,429,006
Interest	569,498	620,672	679,705
Capital Outlay	12,456,908	5,340,886	7,612,708
<b>Total Expenditures</b>	<u>35,498,203</u>	<u>27,356,624</u>	<u>34,132,482</u>
<b>Deficiency of Revenues under Expenditures</b>	(3,835,025)	(16,858)	(8,362,842)
<b>Other Financing Sources (Uses)</b>			
Transfers In	5,071,661	5,337,859	9,362,226
Transfers Out	(2,005,552)	(2,457,630)	(5,552,989)
Proceeds From Long Term Debt	4,297,500	-	6,194,600
Refunding Bonds Issued	-	-	-
Premium (Discount) on Bonds Issued	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Sale of Capital Assets	63,797	3,700	58,830
Insurance Recoveries	-	-	-
<b>Total Other Financing Sources</b>	<u>7,427,406</u>	<u>2,883,929</u>	<u>10,062,667</u>
<b>Net Change in Fund Balances</b>	<u>\$ 3,592,382</u>	<u>\$ 2,867,071</u>	<u>\$ 1,699,825</u>
Debt service as a percentage of noncapital expenditures	9.84%	14.81%	11.61%

**Statistics (Unaudited)**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	3,866,409	\$ 3,543,269	\$ 3,376,885	\$ 3,016,469	\$ 2,841,272	\$ 2,652,942	\$ 2,386,777
	859,563	854,955	854,150	829,337	824,933	828,081	811,791
	14,160,915	13,475,972	13,163,848	12,806,189	11,423,187	10,869,687	10,516,247
	358,927	356,459	352,603	356,617	312,756	362,092	491,212
	303,644	278,742	239,343	278,460	415,398	221,132	158,086
	945,470	1,763,471	1,418,147	2,264,557	1,158,203	924,513	1,349,720
	2,515,301	2,381,029	2,148,309	1,966,908	1,660,204	2,018,029	1,585,429
	117,509	114,370	119,012	131,109	125,436	127,095	90,867
	<u>2,302,836</u>	<u>2,410,762</u>	<u>2,068,555</u>	<u>868,679</u>	<u>1,151,440</u>	<u>4,355,357</u>	<u>1,511,361</u>
	<u>25,430,574</u>	<u>25,179,029</u>	<u>23,740,852</u>	<u>22,518,325</u>	<u>19,912,829</u>	<u>22,358,928</u>	<u>18,901,490</u>
	2,700,095	2,597,446	2,589,569	2,028,213	1,912,768	1,812,771	1,678,891
	4,590,036	4,368,472	4,145,744	4,010,385	3,766,245	3,580,331	3,459,678
	4,660,597	3,535,346	3,662,177	8,053,705	3,969,147	3,171,773	3,018,999
	96,325	93,827	97,919	145,749	83,015	87,768	85,601
	6,020,065	5,861,992	5,869,280	5,144,313	5,128,429	5,752,280	5,065,207
	901,572	1,238,578	1,951,862	990,262	1,916,933	870,748	696,405
	2,232,399	1,892,589	6,602,213	1,709,729	2,104,628	2,067,011	610,019
	753,345	808,782	750,036	551,795	701,867	574,969	933,626
	<u>7,538,729</u>	<u>6,832,674</u>	<u>8,585,567</u>	<u>4,955,184</u>	<u>9,131,820</u>	<u>7,190,357</u>	<u>6,414,053</u>
	<u>29,493,163</u>	<u>27,229,706</u>	<u>34,254,367</u>	<u>27,589,335</u>	<u>28,714,852</u>	<u>25,108,008</u>	<u>21,962,479</u>
	(4,062,589)	(2,050,677)	(10,513,515)	(5,071,010)	(8,802,023)	(2,749,080)	(3,060,989)
	10,044,081	14,486,415	4,319,909	9,361,323	7,385,314	7,738,544	6,046,458
	(7,233,970)	(12,080,248)	(3,098,764)	(6,809,201)	(4,446,667)	(4,754,420)	(4,117,803)
	32,515	187,274	12,118,405	3,081,110	2,362,261	128,394	6,922,220
	-	-	-	-	-	-	10,735,000
	-	-	-	-	-	-	143,820
	-	-	-	-	-	-	(13,967,350)
	34,673	26,578	144,667	181,991	131,991	206,086	175,649
	-	-	689,811	-	-	-	-
	<u>2,877,299</u>	<u>2,620,019</u>	<u>14,174,028</u>	<u>5,815,223</u>	<u>5,432,899</u>	<u>3,318,604</u>	<u>5,937,994</u>
\$	<u>(1,185,290)</u>	<u>\$ 569,342</u>	<u>\$ 3,660,513</u>	<u>\$ 744,213</u>	<u>\$ (3,369,124)</u>	<u>\$ 569,524</u>	<u>\$ 2,877,005</u>
	12.37%	12.58%	24.51%	11.60%	14.33%	14.75%	9.93%

**Statistics (Unaudited)**

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

Fiscal Year	Agriculture Property	Residential Property	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2019	\$ 616,420	\$ 704,070,250	\$ 597,710,647	\$ 1,302,397,317	2.60	\$ 1,558,833,361	84%
2018	611,830	677,716,410	574,716,993	1,253,045,233	2.59	1,504,932,503	83%
2017	710,090	649,977,680	569,081,239	1,219,769,009	2.55	1,427,426,106	85%
2016	1,204,840	626,344,925	551,781,913	1,179,331,678	2.55	1,361,245,510	87%
2015	1,117,070	601,728,500	520,802,468	1,123,648,038	2.61	1,266,747,083	89%
2014	1,001,010	572,896,960	497,095,358	1,070,993,328	2.64	1,220,195,094	88%
2013	880,820	549,048,075	468,646,718	1,018,575,613	2.68	1,171,125,793	87%
2012	922,725	531,622,005	450,729,874	983,274,604	2.65	1,127,965,599	87%
2011	802,040	536,924,455	441,438,513	979,165,008	2.58	1,088,200,532	90%
2010	658,740	531,010,785	418,790,992	950,460,517	2.56	1,057,327,279	90%

Source: Deputy Director of Brookings County Board of Equalization

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

Fiscal Year	City Direct Rate (3)	Overlapping Rates				Total Direct & Overlapping Rates
		County Rate	Brookings School District (1)		Total School	
Operating	Debt Service					
2019	2.60	4.20	8.32	0.89	9.21	16.01
2018	2.59	4.15	8.36	0.94	9.30	16.04
2017	2.55	4.16	8.21	0.97	9.18	15.89
2016	2.55	4.07	8.67	1.01	9.68	16.30
2015	2.61	4.30	9.29	1.05	10.34	17.25
2014	2.64	4.51	9.56	1.07	10.63	17.78
2013	2.68	4.78	9.69	0.93	10.61	18.07
2012	2.65	4.73	9.25	0.94	10.19	17.57
2011	2.58	4.63	9.17	0.94	10.11	17.32
2010	2.56	4.68	9.17	0.99	10.16	17.40

Source: County Finance Officer

- (1) School District amount varies based on class of property, this table uses owner occupied.
- (2) Separate operating rate and debt service rate not available for 2006-2008.
- (3) The City's direct rate is a single component.

**Statistics (Unaudited)**

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

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Dakotronics	\$ 30,784,800	1	2.36%	\$ 29,969,500	1	3.15%
Bel Brands USA Inc	20,256,900	2	1.56%	-		0.00%
Individual	16,955,800	3	1.30%	10,831,500	5	1.14%
3M	15,468,500	4	1.19%	10,955,000	4	1.15%
Innovation Village I LLC	15,171,200	5	1.16%	12,080,300	3	1.27%
Global Properties LLC	11,823,200	6	0.91%	-		0.00%
Southland Apartments LLC	9,996,700	7	0.77%	-		0.00%
Larson Manufacturing Co	9,932,500	8	0.76%	9,419,800	7	0.99%
Wal-Mart	9,870,500	9	0.76%	8,452,100	8	0.89%
Den-Will	8,662,700	10	0.67%	-		0.00%
Lowe's Co Inc	-		0.00%	7,506,300	9	0.79%
RPS Prop of Brookings	-		0.00%	15,938,700	2	1.68%
Shree Nathji Inc	-		0.00%	5,632,900	10	0.59%
First Bank & Trust	-		0.00%	10,819,100	6	1.14%
<b>Totals</b>	<b>\$ 148,922,800</b>		<b>11.43%</b>	<b>\$ 121,605,200</b>		<b>12.79%</b>

Source : Brookings County Board of Equalization

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

Fiscal Year Ended Dec. 31	Taxes Levied for the Fiscal Year	Actual Amount	Collections		Total Collection to Date	
			Percent of Levy Collected	in Subsequent Years	Amount	Percentage of Levy
2019	\$ 3,390,015	(see note below)				
2018	3,251,533	3,246,302	99.84%	\$ 1,669	\$ 3,247,970	99.89%
2017	3,112,984	3,108,533	99.86%	1,140	3,109,673	99.89%
2016	3,010,404	3,009,134	99.96%	-	3,009,134	99.96%
2015	2,933,514	2,930,670	99.90%	1,957	2,932,627	99.97%
2014	2,829,351	2,827,356	99.93%	1,524	2,828,880	99.98%
2013	2,725,609	2,724,004	99.94%	1,605	2,725,609	100.00%
2012	2,610,007	2,606,943	99.88%	3,064	2,610,007	100.00%
2011	2,525,000	2,522,853	99.91%	2,147	2,525,000	100.00%
2010	2,435,050	2,431,149	99.84%	3,901	2,435,050	100.00%

**Note :** The year shown on this table indicates the year of the levy for collection in the next year, the 2019 tax levy will be collected in the year 2020, so such information is not available at the time of preparing this table.

## Statistics (Unaudited)

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

Year	General Sales Tax	Second Penny Sales Tax	Bed and Booze Tax (1)
2019	\$ 7,112,056	\$ 7,158,724	\$ 1,052,364
2018	6,900,623	6,868,310	917,773
2017	6,642,103	6,607,370	914,658
2016	6,630,466	6,595,427	935,022
2015	6,327,828	6,295,374	852,770
2014	6,180,988	6,148,462	834,398
2013	6,031,135	5,999,034	776,020
2012	5,353,119	5,324,296	745,772
2011	5,083,364	5,055,937	730,386
2010	4,930,652	4,904,535	681,060

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

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Agriculture, Forestry, Fishing, And Mining	\$ 7,705,357	\$ 6,919,546	\$ 5,981,653
Construction	18,668,880	15,102,290	19,042,533
Manufacturing	76,553,010	82,368,915	75,424,180
Transportation and Public Utilities	70,687,681	67,980,706	66,146,585
Wholesale Trade	41,697,122	36,223,105	35,267,841
Retail Trade	460,506,278	435,700,335	434,648,788
Finance, Insurance, and Real Estate	10,264,918	8,594,283	10,686,280
Services	120,898,257	122,176,165	117,919,260
Other	155,873	2,254	1,308
	<u><u>\$ 807,137,377</u></u>	<u><u>\$ 775,067,599</u></u>	<u><u>\$ 765,118,426</u></u>

Source: South Dakota Department of Revenue & Regulation



**Statistics (Unaudited)**

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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 5,854,829	\$ 4,817,812	\$ 4,774,773	\$ 3,162,548	\$ 3,091,160	\$ 3,087,586	\$ 3,181,788
17,709,994	23,198,279	49,954,176	18,793,981	10,474,771	8,618,867	18,999,179
65,649,247	68,317,602	66,460,875	45,156,711	41,645,668	38,728,774	39,870,007
64,423,894	63,736,072	61,757,973	58,710,762	53,122,067	55,683,634	57,591,566
39,311,898	32,972,756	35,228,991	36,436,419	29,170,715	28,177,927	28,070,480
424,518,776	403,696,421	388,986,776	374,772,056	353,040,255	341,146,735	337,595,550
8,777,732	7,289,425	7,037,098	8,502,522	7,617,294	7,383,082	7,198,463
110,379,441	103,652,639	98,365,125	94,689,688	87,868,632	93,746,109	73,790,455
30,827	31,605	243,507	1,748,854	343,496	299,735	62,855
<u>\$ 736,656,638</u>	<u>\$ 707,712,611</u>	<u>\$ 712,809,294</u>	<u>\$ 641,973,541</u>	<u>\$ 586,374,058</u>	<u>\$ 576,872,449</u>	<u>\$ 566,360,343</u>

## Statistics (Unaudited)

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

<b>Fiscal Year</b>	<b>City Direct Rate (1)</b>	<b>City Direct Rate (2)</b>	<b>State Rate</b>	<b>Total Tax Rate</b>
2019	2.00%	1.00%	4.50%	7.50%
2018	2.00%	1.00%	4.50%	7.50%
2017	2.00%	1.00%	4.50%	7.50%
2016	2.00%	1.00%	4.50%	7.50%
2015	2.00%	1.00%	4.00%	7.00%
2014	2.00%	1.00%	4.00%	7.00%
2013	2.00%	1.00%	4.00%	7.00%
2012	2.00%	1.00%	4.00%	7.00%
2011	2.00%	1.00%	4.00%	7.00%
2010	2.00%	1.00%	4.00%	7.00%

**Source:** South Dakota Department of Revenue and Regulations

**(1)** General Rate

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

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

<b>Fiscal Year</b>	<b>Sales Tax Revenue Bonds</b>	<b>Total Taxable Sales</b>	<b>Percentage of Actual Taxable Sales</b>	<b>Per Capita</b>
<b>2019</b>	\$ 16,118,896	\$ 807,137,377	2.00%	694.03
<b>2018</b>	14,219,851	775,067,599	1.83%	612.26
<b>2017</b>	16,168,893	765,118,426	2.11%	696.18
<b>2016</b>	18,075,077	736,656,639	2.45%	778.26
<b>2015</b>	19,936,067	707,712,611	2.82%	858.39
<b>2014</b>	21,343,250	712,809,294	2.99%	918.98
<b>2013</b>	12,724,633	641,973,541	1.98%	563.26
<b>2012</b>	14,090,239	586,374,058	2.40%	623.71
<b>2011</b>	15,805,091	576,872,449	2.74%	711.04
<b>2010</b>	17,405,091	566,360,343	3.07%	789.13

## Statistics (Unaudited)

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

Fiscal Year	Governmental Activities			Business-type Activities			Total Primary Government	Percentage	
	Capital Leases	Revenue Bonds	Notes and Loans	Revenue Bonds	Loans	Capital Leases		of Personal Income (1)	Per Capita (1)
2019	\$ 203,125	\$ 18,740,963	\$ 5,900,000	\$ 5,199,536	\$ 27,131,004	\$ 39,599,277	\$ 96,773,905	6.58%	\$ 4,050
2018	229,525	17,103,800	5,600,000	5,536,946	27,824,448	41,479,390	97,774,109	6.64%	4,092
2017	260,970	19,487,859	5,800,000	5,865,471	28,495,805	43,297,098	103,207,203	7.01%	4,319
2016	-	21,795,220	-	6,185,336	29,143,534	26,696,924	83,821,014	5.64%	3,543.18
2015	-	24,006,034	-	9,816,751	24,064,478	22,484,843	80,372,106	5.83%	3,461
2014	151,640	25,571,694	-	10,809,915	20,593,606	24,784,739	81,911,594	5.80%	3,527
2013	297,042	17,012,869	2,909,217	11,750,015	4,120,364	27,737,866	63,827,373	4.59%	2,825
2012	486,185	17,993,436	380,000	12,642,228	54,166	23,763,569	55,319,584	3.98%	2,449
2011	652,465	17,681,550	148,123	13,491,721	-	21,505,000	53,478,859	3.91%	2,406
2010	811,476	19,153,156	456,123	7,553,650	-	23,455,000	51,429,405	4.26%	2,332

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

**Table 14**  
**Direct and Overlapping Governmental Activities Debt**  
**As of December 31, 2019**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
<b>Debt repaid with property taxes:</b>			
School District	\$ 18,284,027	74%	\$ 13,530,180
<b>Subtotal, overlapping debt</b>			13,530,180
<b>City of Brookings direct debt</b>			18,740,963
<b>Total direct and overlapping debt</b>			<u>\$ 32,271,143</u>

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

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

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

**Statistics (Unaudited)**

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

	Fiscal year				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt Limit (5% limit)	\$ 65,119,866	\$ 62,652,262	\$ 61,005,575	\$ 58,966,584	\$ 56,182,402
Total Net Debt applicable to Limit	<u>18,740,963</u>	<u>17,103,798</u>	<u>19,427,934</u>	<u>21,723,310</u>	<u>23,922,139</u>
Legal Debt Margin	<u>\$ 46,378,903</u>	<u>\$ 45,548,464</u>	<u>\$ 41,577,641</u>	<u>\$ 37,243,274</u>	<u>\$ 32,260,263</u>
Total Net Debt applicable to the Limit as a Percentage of Debt Limit	28.8%	27.3%	31.8%	36.8%	42.6%

Note: The State of South Dakota Constitution sets two legal debt limits on municipalities. The City has an unrestricted (i.e. for any legally authorized purpose) legal debt limit equal to 5% of the total assessed value of taxable property. In addition, the Constitution permits the City to issue debt for water or sewer improvements in an amount equal to 10% of the total value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit.

**Statistics (Unaudited)**

**Table 15 (cont)**

**Legal Debt Margin Information**

**Last Ten Fiscal Years**

Fiscal year				
<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 53,549,666	\$ 50,928,781	\$ 49,163,730	\$ 48,958,250	\$ 47,523,026
<u>25,399,103</u>	<u>20,111,263</u>	<u>18,649,493</u>	<u>17,829,673</u>	<u>19,609,279</u>
<u>\$ 28,150,563</u>	<u>\$ 30,817,518</u>	<u>\$ 30,514,237</u>	<u>\$ 31,128,577</u>	<u>\$ 27,913,747</u>
47.4%	39.5%	37.9%	36.4%	41.3%

**Legal Debt Margin Calculation for Fiscal Year 2019**

	<u>"No Limit"</u> <u>Debt</u>	<u>Debt</u> <u>Capacity at</u> <u>5%</u> <u>(unrestricted)</u>	<u>Additional</u> <u>10% Debt</u> <u>Capacity</u> <u>(Water/Sewer)</u>
2019 Assessed Value	<u>\$ 1,302,397,317</u>		
Maximum Debt Capacity		\$ 65,119,866	\$ 130,239,732
Existing Bonds:			
2014A Sales Tax Revenue Bonds (3.15%)	-	8,352,563	-
2010A Sales Tax Revenue Bonds (1.25% to 3.15%)	-	3,555,955	-
2019 Sales Tax Revenue Bond	-	3,797,500	-
SDHDA TIF 3 (5%)	-	-	-
SRF Loan No.2 Bond TIF 1 (3%)	-	448,832	-
SRF Loan No.3 Bond (3%)	-	266,087	-
SRF Loan No. 4 Bond (3%)	-	247,421	-
SRF Loan No. 5 Bond (3%)	-	164,332	-
SRF Loan No. 6 Bond (3%)	-	1,520,545	-
SRF Loan No. 7 Bond (3.25)	27,131,004	-	-
SRF Loan No. 9 Bond (3%)	-	387,729	-
Revenue Note TIF 4 (7.5%)	-	-	-
2005 Series Electric Utility Revenue Bonds (5.95%)	754,536	-	-
2011 Series electric Utility Revenue Bonds (.65% to 339%)	<u>4,445,000</u>	-	-
Total Bonded Debt	32,330,540	18,740,963	
Other Debt:			
Capital Lease - Scoreboard	203,125		
Loan - Private Citizen	5,700,000		
Loan - Brookings County - CRC	200,000		
Series 2006 Capital Lease - Utility Equipment	3,675,000	-	-
Series 2012 COP - Skilled Nursing Facility	8,575,787	-	-
Series 2015A Capital Lease - Hospital Renovation/addition	5,984,940	-	-
Series 2015B Capital Lease - Hospital Renovation/addition	<u>21,363,550</u>	-	-
Total Other Debt	<u>45,702,402</u>	-	-
Total Debt	<u>78,032,942</u>	<u>18,740,963</u>	-
Available Debt Capacity	N/A	<u>\$ 46,378,903</u>	<u>\$ 130,239,732</u>

**Statistics (Unaudited)**

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

Fiscal Year	Sales Tax Revenue Bonds				State Revolving Fund Bond #3					
	Sales Tax Revenue	Debt Service		Coverage	Utility Service Charge	Less Operating Expense	Net Available Revenue	Debt Service		
		Principal	Interest					Principal	Interest	Coverage
2019	\$ 7,329,098	\$ 2,596,165	\$ 443,255	2.41						
2018	6,868,467	2,121,244	472,293	2.65						
2017	6,607,370	1,877,326	518,723	2.76						
2016	6,595,427	1,832,981	560,873	2.76	-	-	-	-	-	-
2015	6,295,374	1,380,000	278,442	3.80	-	-	-	-	-	-
2014	6,148,462	1,355,000	305,542	3.70	-	-	-	-	-	-
2013	5,999,034	1,340,000	322,293	3.61						
2012	5,324,296	1,690,000	356,093	2.60	745,772	336,234	409,538	10,822	18,788	13.83
2011	5,055,937	1,600,000	470,023	2.44	-	-	-	-	-	-
2010	4,904,535	1,415,000	588,634	2.45	-	-	-	-	-	-

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

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

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

**Statistics (Unaudited)**

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

**2005 Utility Revenue Bonds**

	Utility Service Charge	Less Operating Expense	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
\$	338,826	\$ 41,949	\$ 296,877	\$ 67,410	\$ 47,087	2.59
	334,201	42,558	291,643	63,525	50,972	2.55
	321,144	40,539	280,605	59,865	54,632	2.45
	332,196	43,596	288,600	56,415	58,082	2.52
	329,171	41,926	287,245	53,164	61,333	2.51
	313,842	42,521	271,321	50,100	64,397	2.37
	308,632	40,065	268,567	47,213	67,284	2.35
	302,668	44,932	257,736	44,493	70,005	2.25
	304,615	44,136	260,479	41,929	72,569	2.27
	295,575	49,621	245,954	39,513	74,985	2.15

**Statistics (Unaudited)**

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

**2011 Utility Revenue Bonds**

Utility Service	Charge	Less Operating Expense	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
\$	653,487	\$ -	\$ 653,487	\$ 270,000	\$ 163,535	1.51
	668,406	-	668,406	265,000	169,298	1.54
	636,743	176,929	459,814	260,000	174,301	1.06
	629,302	-	629,302	255,000	179,047	1.45
	627,635	-	627,635	255,000	182,745	1.43
	619,932	-	619,932	250,000	185,266	1.42
	599,627	-	599,627	250,000	187,557	1.37
	570,484	-	570,484	250,000	185,688	1.31
	-	-	-	-	-	-
	-	-	-	-	-	-



## Statistics (Unaudited)

**Table 17**

### Demographic and Economic Statistics

#### Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Total Personal Income	School	Unemploy- ment Rate
			(thousands of dollars) (2)	Enrollment (3)	(4)
2019	24,509	\$ 46,302	\$ 1,631,329	3,408	3.4%
2018	24,509	44,774	1,533,749	3,396	3.1%
2017	23,895	43,111	1,471,603	3,421	3.5%
2016	23,657	43,815	1,485,181	3,342	2.7%
2015	23,225	41,416	1,379,745	3,400	2.6%
2014	23,225	42,862	1,413,079	3,275	2.6%
2013	22,591	42,615	1,390,472	3,183	2.8%
2012	22,591	42,615	1,390,472	2,983	3.3%
2011	22,228	42,622	1,369,025	2,929	4.2%
2010	22,056	37,693	1,207,146	2,853	4.4%
2009	20,184	35,447	1,124,713	2,794	3.9%

- Source :**
- 1) U.S. Census Bureau
  - 2) U.S. Department of Commerce Bureau of Economic Analysis. Personal Income and Per Capita Income are based on Brookings County.
  - 3) Brookings School District Business Office
  - 4) South Dakota Department of Labor

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

**Statistics (Unaudited)**

**Table 18**

**Principal Employers**

**Current Year and Nine Years Ago**

<u>Employer</u>	<u>2019</u>			<u>2011</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employed</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employed</u>
South Dakota State Univ.	3,973	1	16.21%	2,121	1	9.54%
Daktronics	1,329	2	5.42%	1,655	2	7.45%
3M	1,156	3	4.72%	796	3	3.58%
Wal-Mart	538	4	2.20%	425	7	1.91%
Brookings Health System	496	5	2.02%	405	8	1.82%
Brookings School District	492	6	2.01%	316	9	1.42%
Hy-Vee Food Store	450	7	1.84%	443	6	1.99%
Larson Manufacturing	448	8	1.83%	551	4	2.48%
Aramark	384	9	1.57%			
Swiftel Center	355	10	1.45%			
Twin City Fan	-	-	0.00%	257	10	1.16%
City of Brookings	-	-	0.00%			0.00%
<b>Total</b>	<u>9,621</u>		<u>39.25%</u>	<u>6,969</u>		<u>31.35%</u>

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

**Note:** The employment survey is not conducted annually by the Brookings Economic Development Corporation. The data from 10 years ago is not available.

**Statistics (Unaudited)**

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

	<b>Full-Time Equivalent Employees as of December 31</b>									
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Function/Program</b>										
<b>General Government</b>										
Mayor/City Council	7	7	7	7	7	7	7	7	7	7
City Clerk	1	2	3	3	3	3	3	3	3	3
City Manager	4	2	2	2	1	1	1	1	1	1
Human Resources	3	2	2	2	2	2	2	2	2	2
Finance	4	3	4	4	4	5	4	4	4	4
Information Technology	2	2	2	2	2	1	1	1	1	1
Community Development	4	4	4.4	4.4	4.8	4.8	4.8	4	4	4
Engineering	5	4	4.6	4.6	5.2	5.2	5.2	6	6	6
<b>Public Safety</b>										
Police	40	36	36	35	36	35	34	33	33	32
Fire	3	3	3	3	3	3	3	3	3	3
E-911	10	7	9	9	9	9	8	7	7	7
<b>Public Works</b>										
Streets	14	14	14	14	14	14	14	14	14	14
<b>Health and Welfare</b>										
Animal Control	1	1	1	1	1	1	1	1	1	1
<b>Culture and Recreation</b>										
Aquatic Center	0	0	0	0	0	1	1	1	-	-
Recreation	2	2	2	2	3	1	1	1	4	4
Park	13	12	12	11	10	9	8	8	8	8
Ice Arena	1	1	1	1	1	2	2	2	-	-
Forestry	4	4	4	4	4	5	5	5	5	5
Library	10	10	10	10	10	10	10	10	10	10
<b>Storm Drainage</b>	2	1	1	1	1	1	1	1	1	1
<b>Liquor</b>	5	6	5	5	5	5	6	6	6	6
<b>Water</b>	10	10	10	10	10	10	10	16	16	16
<b>Electric</b>	34	36	33	35	36	35	36	37	37	37
<b>Wastewater</b>	13	14	12	12	12	12	12	16	16	16
<b>Telephone</b>	94	98	99	98	100	102	102	94	93	94
<b>Hospital</b>	225	222	236	236	220	225	234	228	223	234
<b>Golf Course</b>	2	2	2	2	3	3	3	3	3	3
<b>Airport</b>	2	2	2	2	2	2	2	2	2	2
<b>Solid Waste Collection</b>	5	6	6	6	6	6	6	6	6	6
<b>Solid Waste Disposal</b>	6	6	6	6	6	6	6	7	7	7

**Statistics (Unaudited)**

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

<b>Function/Program</b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
<b>Public Safety</b>										
Dispatch										
Total number of 911 calls	10,409	8,425	7,842	8,043	9,962	9,265	8,069	7,528	7,859	7,115
Total number of animals impounded	417	405	450	455	390	434	426	483	420	459
Fire										
Fire calls	252	240	212	231	202	237	203	178	180	198
Average response time (min:sec)	4:53	4:15	4:56	6:02	6:47	5:53	6:08	4:33	6:05	6:20
<b>Public Works</b>										
Community Development										
Number of code enforcement investigations	1,252	1,725	1,543	1,648	936	1,262	1,685	1,325	1,349	1,774
Percent of rental units inspected & Licensed	31%	21%	32%	36%	29%	19%	35%	23%	24%	19%
Engineering										
Number of building permits issued:										
Single family	72	63	54	78	88	79	70	71	60	75
Townhomes	1	2	5	4	7	5	3	6	2	2
Duplexes	3	2	-	-	-	2	-	3	-	1
Apartments	2	4	5	6	8	3	10	16	4	-
Solid Waste										
Number of households collected	5,385	5,355	5,264	5,060	4,939	4,901	4,758	4,703	4,677	4,655
Tons of recycling collected	880	886	836	837	827	822	712	584	565	575
Tons of refuse collected	4,893	4,893	4,787	4,738	4,553	4,464	4,406	4,427	4,440	4,577
Tons of yard waste collected	813	661	696	752	710	589	598	519	514	566
Street										
Total lane miles swept	251.99	249.06	248.06	246.31	244.13	-	231.44	208.00	208.00	208.00
Total miles swept	2,140.00	2,408.00	2,523.00	2,500.00	2,500.00 <sup>a</sup>	2,500.00 <sup>*</sup>	**	**	**	**
<b>Culture and Recreation</b>										
Park & Recreation										
Number of season passes sold for pool	1,736	1,267	1,343	1,420	1,559	1,559	1,410	1,828	1,721	1,861
Number of season passes sold for golf	513	320	341	318	233	198	271	329	313	329
Number of paid golf rounds played										
9-holes	3,098	5,123	6,244	6,214	4,729	2,783	3,884	4,735	4,179	4,673
18-holes	1,134	1,381	1,989	1,908	2,673	2,403	2,190	2,600	2,266	2,593
Library										
Participants in children's programs	18,708	21,636	16,536	15,679	37,838	22,216	21,033	20,940	20,695	20,084
Use of electronic databases	5,194	5,278	5,033	8,891	8,713	5,184	5,120	3,219	2,849	3,636
Total circulation	198,135	197,724	218,775	208,255	274,733	278,588	286,892	286,548	297,798	301,802
Swiftel										
Events Held at Swiftel Center	278	298	285	262	213	256	249	225	240	208

Source: City Departments

## Statistics (Unaudited)

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

<u>Function/Program</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>General Government</b>										
General Government Building	1	1	1	1	1	1	1	1	1	1
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
<b>Fire Stations</b>	4	4	4	4	4	4	4	4	4	4
<b>Refuse Collection</b>										
Collection Trucks	7	7	7	7	7	7	7	6	6	6
<b>Other Public Works</b>										
Paved Streets (miles)	251.99	249.06	248.06	246.31	244.13	236.90	231.44	229.89	228.8	227.97
Street lights	3,179	3,155	3,157	3,165	3,025	3,025	3,004	2,990	2,933	2,881
Traffic signals	31	132	122	122	118	130	126	126	126	126
<b>Parks and Recreation</b>										
Acreage	662.17	662.17	662.17	665.55	664.8	664.8	664.8	664.8	664.8	664.8
Playgrounds	15	15	15	15	14	13	13	13	13	13
Baseball/Softball Fields	21	21	21	21	21	21	21	21	21	21
Soccer/Football Fields	11	11	11	11	11	11	11	11	11	11
Recreation Centers	1	1	1	1	1	1	1	1	1	1
<b>Airport</b>										
Runways	2	2	2	2	2	2	2	2	2	2
<b>Water</b>										
Miles of water mains	131	130	120.66	126.96	124.02	124.02	122.2	121.87	121.33	121.18