

City of Brookings

S Y S T E M D E V E L O P M E N T & R E P L A C E M E N T F U N D S

- System Development

Street, Water, Wastewater,

Parks & Recreation & Storm Drain

- System Replacement

Street, Water, Wastewater &

Storm Drain



SYSTEM

DEVELOPMENT AND REPLACEMENT FUNDS

Street, Water, Wastewater, Parks, & Storm Drain

System Development Fund:

The system is a capital project fund and is used to account for the accumulation of resources for current or future acquisition of capital assets or construction of capital projects. These funds are used for projects that are necessary due to the impact of new development. The Fund includes Street, Water, Wastewater, Parks & Recreation and Storm Drain Departments. Revenues are collected for these Departments from building permits issued within the City. The City has contracted with a consultant to review the current methodology to come up with new calculations and new rates.

System Replacement Fund:

The Fund is a capital projects fund and is used to account for the accumulation of resources from system replacement fees. The Departments within the Fund consist of the Street, Water and Wastewater. Revenues for replacement funds are collected from the monthly utility billing and used to upgrade, replace, and restore the existing streets, water and sewer facilities.

CITY OF BROOKINGS
STREET SYSTEM REPLACEMENT FUND

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	246,200	NET WORKING CAPITAL	51-09-4910	375,490	375,490	375,490
0	75,708	0	GRANT REVENUE	51-01-4050	0	0	0
4,101	8,674	7,000	INTEREST INCOME	51-01-4115	7,000	7,000	7,000
113,678	114,926	115,000	SYSTEM REPLACEMENT FEES	51-01-4195	80,000	80,000	80,000
117,779	199,308	368,200	SUBTOTAL		462,490	462,490	462,490
117,779	199,308	368,200	TOTAL RESOURCES		462,490	462,490	462,490
<u>STREET SYSTEM REPLACEMENT</u>							
16,757	87,622	368,200	CAPITAL OUTLAY: CONSTRUCTION	51-41-7025	462,490	462,490	462,490
16,757	87,622	368,200	TOTAL CAPITAL OUTLAY		462,490	462,490	462,490
70,000	0	0	TRANSFERS OUT: TRANSFER OUT - GENERAL RESERVE	51-41-8560	0	0	0
70,000	0	0	TOTAL TRANSFERS OUT		0	0	0
86,757	87,622	368,200	TOTAL STREET SYSTEM REPLACEMENT		462,490	462,490	462,490
86,757	87,622	368,200	TOTAL FUND EXPENDITURES		462,490	462,490	462,490

CITY OF BROOKINGS
WATER SYSTEM REPLACEMENT FUND

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	366,073	NET WORKING CAPITAL	52-09-4910	465,655	465,655	15,655
6,808	14,182	11,000	INTEREST INCOME	52-02-4115	11,000	11,000	11,000
113,566	114,814	115,000	SYSTEM REPLACEMENT FEES	52-02-4195	80,000	80,000	80,000
120,374	128,996	492,073	SUBTOTAL		556,655	556,655	106,655
120,374	128,996	492,073	TOTAL RESOURCES		556,655	556,655	106,655
<u>WATER SYSTEM REPLACEMENT</u>							
11,689	0	492,073	CAPITAL OUTLAY: CONSTRUCTION	52-42-7025	556,655	556,655	106,655
11,689	0	492,073	TOTAL CAPITAL OUTLAY		556,655	556,655	106,655
11,689	0	492,073	TOTAL WATER SYSTEM REPLACEMENT		556,655	556,655	106,655
11,689	0	492,073	TOTAL FUND EXPENDITURES		556,655	556,655	106,655

CITY OF BROOKINGS
WASTEWATER SYSTEM REPLACE FUND

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	364,468	NET WORKING CAPITAL	53-09-4910	459,579	459,579	459,579
7,645	14,904	11,000	INTEREST INCOME	53-03-4115	11,000	11,000	11,000
97,490	98,767	100,000	SYSTEM REPLACEMENT FEES	53-03-4195	60,000	60,000	60,000
4,500	4,500	4,500	TRANSFER IN-SEWER AGENCY FUND	53-03-4580	2,000	2,000	2,000
109,635	118,171	479,968	SUBTOTAL		532,579	532,579	532,579
109,635	118,171	479,968	TOTAL RESOURCES		532,579	532,579	532,579
<u>WASTEWATER SYSTEM REPLACEMENT</u>							
			CAPITAL OUTLAY:				
0	0	87,850	B-H INTERCEPTOR LINE	53-43-7024	107,850	107,850	107,850
7,213	5,903	392,118	CONSTRUCTION	53-43-7025	424,729	424,729	424,729
7,213	5,903	479,968	TOTAL CAPITAL OUTLAY		532,579	532,579	532,579
7,213	5,903	479,968	TOTAL WASTEWATER SYSTEM REPLACEMENT		532,579	532,579	532,579
7,213	5,903	479,968	TOTAL FUND EXPENDITURES		532,579	532,579	532,579

CITY OF BROOKINGS
STORMWATER SYSTEM REPLACE FUND

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	0	SYSTEM REPLACEMENT FEES	54-03-4195	0	72,000	72,000
0	0	0	SUBTOTAL		0	72,000	72,000
0	0	0	TOTAL RESOURCES		0	72,000	72,000
<u>DEPARTMENT 42</u>							
0	0	0	CAPITAL OUTLAY: CONSTRUCTION	54-42-7025	0	72,000	72,000
0	0	0	TOTAL CAPITAL OUTLAY		0	72,000	72,000
0	0	0	TOTAL DEPARTMENT 42		0	72,000	72,000
0	0	0	TOTAL FUND EXPENDITURES		0	72,000	72,000

CITY OF BROOKINGS
STREET SYSTEM DEVELOPMENT FUND

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	262,800	NET WORKING CAPITAL	55-09-4910	282,325	282,325	282,325
8,096	11,962	10,500	INTEREST INCOME	55-01-4115	9,000	9,000	9,000
30,825	18,988	18,320	IMPROVEMENT FEES	55-01-4205	7,000	7,000	7,000
0	0	500	INTEREST INCOME	55-02-4115	0	0	0
1,013	4,512	4,500	REIMBURSEMENT FEES	55-02-4205	1,200	1,200	1,200
39,934	35,463	296,620	SUBTOTAL		299,525	299,525	299,525
39,934	35,463	296,620	TOTAL RESOURCES		299,525	299,525	299,525
<u>IMPROVEMENT EXPENDITURES</u>							
MATERIALS AND SERVICES:							
0	0	0	CONTRACT SERVICES	55-51-6090	2,500	2,500	2,500
0	0	0	TOTAL MATERIAL AND SERVICES		2,500	2,500	2,500
CAPITAL OUTLAY:							
0	0	6,000	SYSTEM DEVELOPMENT CHARGE RPRT	55-51-7010	8,000	8,000	8,000
1,466	0	282,545	CONSTRUCTION	55-51-7025	272,004	272,004	272,004
1,466	0	288,545	TOTAL CAPITAL OUTLAY		280,004	280,004	280,004
1,466	0	288,545	TOTAL IMPROVEMENT EXPENDITURES		282,504	282,504	282,504
<u>REIMBURSEMENT EXPENDITURES</u>							
0	0	8,075	CAPITAL OUTLAY: CONSTRUCTION	55-52-7025	17,021	17,021	17,021
0	0	8,075	TOTAL CAPITAL OUTLAY		17,021	17,021	17,021
0	0	8,075	TOTAL REIMBURSEMENT EXPENDITURES		17,021	17,021	17,021
1,466	0	296,620	TOTAL FUND EXPENDITURES		299,525	299,525	299,525

CITY OF BROOKINGS
WATER SYSTEM DEVELOPMENT FUND

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	751,500	NET WORKING CAPITAL	56-09-4910	734,873	734,873	734,873
34,579	43,613	5,000	INTEREST INCOME	56-02-4115	21,000	21,000	21,000
89,831	57,250	63,300	IMPROVEMENT FEES	56-02-4205	20,000	20,000	20,000
0	0	500	INTEREST INCOME	56-03-4115	500	500	500
1,985	6,896	8,820	REIMBURSEMENT FEES	56-03-4205	4,000	4,000	4,000
126,394	107,758	829,120	SUBTOTAL		780,373	780,373	780,373
126,394	107,758	829,120	TOTAL RESOURCES		780,373	780,373	780,373
<u>IMPROVEMENT EXPENDITURES</u>							
MATERIALS AND SERVICES:							
0	0	5,000	CONTRACT SERVICES	56-52-6090	5,000	5,000	5,000
0	0	5,000	TOTAL MATERIAL AND SERVICES		5,000	5,000	5,000
CAPITAL OUTLAY:							
0	0	6,000	SYSTEM DEVELOPMENT CHARGE RPRT	56-52-7010	8,500	8,500	8,500
141,878	247,402	803,650	CONSTRUCTION	56-52-7025	749,852	749,852	749,852
141,878	247,402	809,650	TOTAL CAPITAL OUTLAY		758,352	758,352	758,352
141,878	247,402	814,650	TOTAL IMPROVEMENT EXPENDITURES		763,352	763,352	763,352
<u>REIMBURSEMENT EXPENDITURES</u>							
0	0	14,470	CAPITAL OUTLAY: CONSTRUCTION	56-53-7025	17,021	17,021	17,021
0	0	14,470	TOTAL CAPITAL OUTLAY		17,021	17,021	17,021
0	0	14,470	TOTAL REIMBURSEMENT EXPENDITURES		17,021	17,021	17,021
141,878	247,402	829,120	TOTAL FUND EXPENDITURES		780,373	780,373	780,373

CITY OF BROOKINGS
WASTEWATER SYSTEM DEVELOPMENT

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	274,390	NET WORKING CAPITAL	57-09-4910	64,173	64,173	64,173
7,056	14,176	1,950	INTEREST INCOME	57-03-4115	127	127	127
0	0	0	HSD SYSTEM DEVELOPMENT CHARGES	57-03-4200	20,000	20,000	20,000
13,512	36,679	42,000	IMPROVEMENT FEES	57-03-4205	20,000	20,000	20,000
9,705	0	7,350	INTEREST INCOME	57-04-4115	7,350	7,350	7,350
607,725	131,352	156,000	REIMBURSEMENT FEES	57-04-4205	60,000	60,000	60,000
637,998	182,207	481,690	SUBTOTAL		171,650	171,650	171,650
637,998	182,207	481,690	TOTAL RESOURCES		171,650	171,650	171,650
<u>IMPROVEMENT EXPENDITURES</u>							
CAPITAL OUTLAY:							
0	0	6,000	SYSTEM DEVELOPMENT CHARGE RPRT	57-54-7010	8,000	8,000	8,000
94,588	0	68,740	CONSTRUCTION	57-54-7025	0	0	0
94,588	0	74,740	TOTAL CAPITAL OUTLAY		8,000	8,000	8,000
94,588	0	74,740	TOTAL IMPROVEMENT EXPENDITURES		8,000	8,000	8,000
<u>REIMBURSEMENT EXPENDITURES</u>							
TRANSFERS OUT:							
367,200	575,700	406,950	TRANSFER OUT-WW LOAN FUND	57-55-8575	156,300	156,300	156,300
170,601	0	0	TRANSFER OUT-WW FUND	57-55-8580	0	0	0
537,801	575,700	406,950	TOTAL TRANSFERS OUT		156,300	156,300	156,300
CONTINGENCIES/UNAPPROPRIATED:							
0	0	0	CONTINGENCY	57-55-9200	7,350	7,350	7,350
0	0	0	TOTAL CONTINGENCIES/UNAPPROPRIATED		7,350	7,350	7,350
537,801	575,700	406,950	TOTAL REIMBURSEMENT EXPENDITURES		163,650	163,650	163,650
632,389	575,700	481,690	TOTAL FUND EXPENDITURES		171,650	171,650	171,650

CITY OF BROOKINGS
PARKS & REC SYSTEM DEVELOPMENT

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	98,000	NET WORKING CAPITAL	58-09-4910	98,000	98,000	98,000
40,000	0	0	GRANT REVENUE	58-04-4050	0	0	0
5,034	4,809	4,800	INTEREST INCOME	58-04-4115	4,800	4,800	4,800
7,530	13,034	21,700	IMPROVEMENT FEES	58-04-4205	21,700	21,700	21,700
0	0	200	INTEREST INCOME	58-05-4115	200	200	200
570	2,307	3,800	REIMBURSEMENT FEES	58-05-4205	3,800	3,800	3,800
53,134	20,150	128,500	SUBTOTAL		128,500	128,500	128,500
53,134	20,150	128,500	TOTAL RESOURCES		128,500	128,500	128,500
<u>IMPROVEMENT EXPENDITURES</u>							
0	0	6,000	CAPITAL OUTLAY: SYSTEM DEVELOPMENT CHARGE RPRT	58-56-7010	6,000	6,000	6,000
120,385	21,381	116,940	CONSTRUCTION	58-56-7025	116,940	116,940	116,940
120,385	21,381	122,940	TOTAL CAPITAL OUTLAY		122,940	122,940	122,940
120,385	21,381	122,940	TOTAL IMPROVEMENT EXPENDITURES		122,940	122,940	122,940
<u>REIMBURSEMENT EXPENDITURES</u>							
0	0	5,560	CAPITAL OUTLAY: CONSTRUCTION	58-57-7025	5,560	5,560	5,560
0	0	5,560	TOTAL CAPITAL OUTLAY		5,560	5,560	5,560
0	0	5,560	TOTAL REIMBURSEMENT EXPENDITURES		5,560	5,560	5,560
120,385	21,381	128,500	TOTAL FUND EXPENDITURES		128,500	128,500	128,500

CITY OF BROOKINGS
STORM DRAIN SYSTEM DEVELOPMENT

SECOND PRECEDING YR 2005-06	FIRST PRECEDING YR 2006-07	ADOPTED BUDGET YR 2007-08	DESCRIPTION RESOURCES & REQUIREMENTS	ACCOUNT #	BUDGET FOR NEXT YEAR 2008-09		
					PROPOSED BY OFFICER	APPROVED BY COMMITTEE	ADOPTED BY GOVERNING BODY
0	0	122,000	NET WORKING CAPITAL	59-09-4910	122,000	122,000	122,000
6,205	3,316	4,000	INTEREST INCOME	59-05-4115	4,000	4,000	4,000
8,644	4,221	6,000	IMPROVEMENT FEES	59-05-4205	6,000	6,000	6,000
0	0	500	INTEREST INCOME	59-06-4115	500	500	500
1,395	5,178	9,300	REIMBURSEMENT FEES	59-06-4205	9,300	9,300	9,300
16,244	12,715	141,800	SUBTOTAL		141,800	141,800	141,800
16,244	12,715	141,800	TOTAL RESOURCES		141,800	141,800	141,800
<u>IMPROVEMENT EXPENDITURES</u>							
0	0	6,000	CAPITAL OUTLAY: SYSTEM DEVELOPMENT CHARGE RPRT	59-57-7010	6,000	6,000	6,000
74,000	63,214	123,100	CONSTRUCTION	59-57-7025	123,100	123,100	123,100
74,000	63,214	129,100	TOTAL CAPITAL OUTLAY		129,100	129,100	129,100
74,000	63,214	129,100	TOTAL IMPROVEMENT EXPENDITURES		129,100	129,100	129,100
<u>REIMBURSEMENT EXPENDITURES</u>							
0	0	12,700	CAPITAL OUTLAY: CONSTRUCTION	59-58-7025	12,700	12,700	12,700
0	0	12,700	TOTAL CAPITAL OUTLAY		12,700	12,700	12,700
0	0	12,700	TOTAL REIMBURSEMENT EXPENDITURES		12,700	12,700	12,700
74,000	63,214	141,800	TOTAL FUND EXPENDITURES		141,800	141,800	141,800