



Mission Statement

To provide exemplary experiences, services & spaces that create opportunities for everyone to learn, engage and thrive.

YANKTON BOARD OF CITY COMMISSIONERS

Work Session Meeting beginning at 6:00 P.M.

Monday, May 22, 2023

City of Yankton Community Meeting Room

Located at the Career Manufacturing Technical Education Academy formerly known as Technical Education Center • **1200 W. 21st Street • Room 114**

If you would like to watch the City Commission meeting you can do so by accessing the City of Yankton's YouTube Live Channel.

<https://www.youtube.com/channel/UCD1a1hf1dIkiLVSVXnmdRQg/live>

Rebroadcast Schedule: Tuesday following meeting at 1:00 p.m. and Monday following meeting at 7:03 p.m. on Midco Channel 3 and Bluepeak Channel 98.

- 1. Roll Call**
- 2. Public Appearances**
- 3. 2024 Outside Agency Funding**
- 4. Other Business**

Other business is a time for City Commissioners to address the commission regarding matters not on the agenda. These items will be deliberated by the governing body and will not be acted upon at this time. Items mentioned may be added to a future City Commission meeting or work session for deliberation or action.

- 5. Adjourn the Work Session of May 22, 2023**



The mission of the City of Yankton is to provide exemplary experiences, services, and spaces that create opportunities for everyone to learn, engage, and thrive.

MEMORANDUM

TO: Mayor and City Commissioners
FROM: Amy Leon, City Manager
RE: 2024 Outside Agency Funding Recommendations
Date: May 22, 2023

As you are aware, the City Commission allocates dollars to certain outside agencies. This is done within two areas of the budget: the ad valorem or BBB (Bed, Board, and Booze) and the General Fund.

Funding Request Applications were sent out in March to our existing outside agencies. The submitted applications are available in the City Commission's Sharepoint Budget 2024 file. Not all applications were recommended for funding or recommended at the requested amount.

The General Fund, as you know, is funded primarily through property tax and the first penny of state sales tax. In Yankton, our second penny is restricted. Therefore, any outside agencies funded through the General Fund comes from the first penny of sales tax. This first penny also pays for General Fund expenditures such as operations of Police, Fire, Streets, Parks, Library and City Administration.

The BBB is funded through a third penny of sales tax. State codified law 10-52A-2 defines the tax and limits what cities can spend this tax on.

10-52A-2. Additional municipal non-ad valorem tax authorized--Rate--Purpose.

Any municipality may impose an additional municipal non-ad valorem tax at the rate of one percent upon the gross receipts of all leases or rentals of hotel, motel, campsites, or other lodging accommodations within the municipality for periods of less than twenty-eight consecutive days, or sales of alcoholic beverages as defined in § 35-1-1, or establishments where the public is invited to eat, dine, or purchase and carry out prepared food for immediate consumption, or ticket sales or admissions to places of amusement, athletic, and cultural events, or any combination thereof. The tax shall be levied for the purpose of land acquisition,

architectural fees, construction costs, payments for civic center, auditorium, or athletic facility buildings, including the maintenance, staffing, and operations of such facilities and the promotion and advertising of the city, its facilities, attractions, and activities.

Our local ordinance pertaining to the BBB tax is a bit more specific when it comes to the use of said funds.

Sec. 22 1/2-25. Special tax rate on lodgings.

Notwithstanding the rate of tax established in section 22 1/2-16, there is hereby imposed an additional municipal tax at a rate of one (1) per cent upon the gross receipts of all leases or rentals of hotel, motel, campsites or other lodging establishments within the city for periods of less than twenty-eight (28) days. A lodging establishment shall mean any building, structure, property or premises kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are furnished to transient guests. A transient guest is any person who resides in a lodging establishment less than twenty-eight (28) consecutive days. There is also imposed an additional municipal tax at a rate of one (1) per cent upon the gross receipts of all sales of alcoholic beverages as defined in SDCL 35-1-1, or establishments where the public is invited to eat, dine, or purchase and carry out prepared food for immediate consumption, or ticket sales or admissions to places of amusement, athletic, and cultural events, or any combination thereof. This tax is imposed pursuant to the powers granted to the City of Yankton by the State of South Dakota, by SDCL 10-52A, and acts amendatory thereto. The tax applies to the gross receipts of all persons engaged in business within the jurisdiction of the City of Yankton, Yankton County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto.

(Ord. No. 645, § 1, 9-9-91; Ord. No. 857, 8-23-04; Ord. No. 872, 5-9-05; Ord. No. 881, 9-12-05)

Editor's note: Section 1 of Ord. No. 645, adopted Sept. 9, 1991, provided for the inclusion of a new § 22 1/2-23. Inasmuch as other provisions have been included as § 22 1/2-23, new § 22 1/2-23 has been redesignated as § 22 1/2-25 at the editor's discretion.

The purpose of this work session is to discuss my recommendations to you for outside agency funding and answer any questions you may have.

Changes to the recommendations can be made based on feedback received this evening or throughout our 2024 budget meetings.

Attachment A Outside Agency Budget

Attachment A shows the outside agency recommendations funded by the General Fund for 2024. These include contributions to Lewis & Clark Behavioral Health, the Small Business Development Center, Yankton Transit, and the United Way Collective Impact Fund.

There are mostly no changes made to these line items from 2023. One exception would be the contribution to Planning & Development District III as a contracted service. District III has requested an increase to cover the cost of services they provide to the City of Yankton. As the

Commission appreciates, District III is our main partner in applying for and managing state and federal grants. Grants have increased dramatically in recent years.

Connecting Cultures and I have met to discuss a contract for translation services. This will come before you for consideration at an upcoming meeting for the last six months of 2023 and 2024.

Attachment B BBB Excel Spread Sheet

While the BBB is a 5-year plan, I will primarily be discussing 2024 recommendations.

I have estimated a 5% growth in 2023 in the BBB. I have estimated a 3% growth in 2024. In the City Commission's Sharepoint, Commissioners can test the growth rate by changing the field to different percentages.

1. Professional Services

I have recommended a \$16,000 dollar expenditure be provided in professional services for unanticipated marketing or promotional expenses.

2. Historic Downtown Yankton Façade Program

I have recommended we return to a \$30,000 expenditure in the Historic Downtown Yankton Façade Program Line item. This program has enjoyed great success, and we expect will continue to do so.

3. THRIVE

Yankton Thrive requested \$460,000 for 2024. I have recommended funding Thrive at this amount. Thrive's partnership with the City of Yankton continues to grow the community and, as a result, reinvests in the BBB.

4. MSAC

In 2023 MSAC is budgeted at \$12,000. This is the balance from a previous commitment of \$25,000 to the organization for a specific project/analysis in a previous year. 2024 is budgeted to reflect the annual \$2,500 contribution.

5. Fireworks

Fireworks in 2024 are budgeted at \$27,000 as in past years. This includes port-a-potties. Fireworks are scheduled for Tuesday, July 4th at Riverside Park.

6. Cramer-Kenyon Building

The Cramer-Kenyon House funding in 2024 is recommended at \$2,500 as in previous years.

7. National Field Archery

NFAA has not made a request for 2024 tournaments.

8. The Lewis & Clark Theatre

I have budgeted a \$2,500 allocation for 2024 to support Lewis & Clark Theatre productions and maintenance of their facility.

9. Website Maintenance

I have budgeted \$10,000 to continue maintenance for the website.

10. HSC Land Purchase #1 Repayment

I have budgeted \$25,000 in this line item. The recommendation is that the land sale costs (minus what is owed to the contractor for site preparation) are allocated to pay back the purchase price of the HSC land purchase. This may be a consideration for future land sales of City property as well.

11. Riverboat Days

I have budgeted \$10,000 for Riverboat Days in 2023 and 2024.

12. Special Events-Events Coordinator Activities

I have budgeted \$95,000 in 2023 and 2024 for special events coordinator activities. This is to cover the \$45,000 annual for our Kids in the Park and Music at the Meridian Series AND a \$50,000 allocation each year for the preparation of celebration of the 100th Anniversary of the Meridian Bridge.

13. Yankton Baseball

For 2024 the ongoing annual allocation of \$3,600 is recommended. Additional funding for capital improvements to baseball fields was requested in a separate outside agency request. This is not included in the 2024 recommendation.

14. Summer Band

For 2024 Summer Band is being recommended to be funded at \$3,600 as has been the allocation in past years.

15. Yankton Area Arts

Yankton Area Arts is being recommended for funding for \$5,000.

16. Special Projects

\$5,000 has been budgeted for Special Projects in 2024 for unforeseen promotional requests that the Commission would like to fund.

17. Transfer to General Fund Special Events Overtime

I have recommended \$15,000 be transferred into special events overtime for summer events for employees funded in the general fund.

18. Transfer to General Fund to Outside Agencies

I have recommended a \$15,000 transfer to the General Fund for Outside Agencies in 2024. Outside agencies that are funded in the General Fund include Collective

Impact, Lewis & Clark Behavioral Health and Yankton Transit, Small Business Development Center and a sales tax reimbursement incentive.

19. Facility Promotion

I have recommended an ongoing contribution of \$25,000 to recreational facilities we operate (the Huether Family Aquatics Center and Summit Activities) for marketing and promotion. This was increased to include marketing dollars for the Summit Activities Center. Additional marketing and advertising for the SAC was a recommendation by the Summit Activities Taskforce.

This line item was previously called Transfer to Huether Family Aquatics Center.

20. Transfer to Park Capital

I am recommending \$10,000 transfer to Park Capital in 2024. In future years you will see a transfer planned based on proposed expenditures in the Capital Improvement Plan (CIP). These dollars are for the purchase or replacement of banners, flags, and fittings.

21. TID Debt Service

I am recommending increasing this allocation from \$100,000 annually. The funds will support the Menard's TID (until the increment meets debt service) and the shortfall for the newly created Mead Neighborhood District.

If revenues come in as projected and expenditures are allocated as budgeted, a balance will remain in the BBB. The City Commission is advised, however, to be cognizant of any additional expenditures beyond budget that may be requested throughout the year. With the possibility of recession upon us, having a stronger balance in the BBB may assist us if revenues tighten.

City of Yankton
Adopted 2023 Budget

Fund: **General**

Activity: **Outside Agency Requests**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 PROPOSED
101 131 548	Missouri Sedimentation Action Coalition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 131 552	Lewis & Clark Mental Health Center	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$20,000	\$20,000
101 131 553	Heartland Humane Society	\$0	\$0	\$40,000	\$0	\$5,000	\$5,000	\$0
101 131 567	Small Business Development Center	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
101 131 568	Yankton Transit	\$45,000	\$45,000	\$45,000	\$45,000	\$22,500	\$45,000	\$45,000
101 131 569	Collective Impact Funding - United Way	\$39,325	\$39,325	\$39,325	\$45,000	\$9,831	\$45,000	\$45,000
101 131 599	Special Projects	\$15,870	\$13,491	\$12,127	\$0	\$0	\$0	\$0
	Subtotal Outside Agency Requests	\$124,695	\$122,316	\$160,952	\$114,500	\$41,831	\$119,500	\$114,500

Fund: **General**

Activity: **Contractual Services**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 PROPOSED
101 132 554	Planning & Development District III	\$12,862	\$13,160	\$13,181	\$13,595	\$13,596	\$13,596	\$14,100
	Subtotal Contractual Services	\$12,862	\$13,160	\$13,181	\$13,595	\$13,596	\$13,596	\$14,100
	Total Expenditures	\$137,557	\$135,476	\$174,133	\$128,095	\$55,427	\$133,096	\$128,600

Fund: **BBB**Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
211 231 202	Professional Services	\$0	\$0	\$16,000	\$0	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
211 231 549	Historic Downtown Yankton (Façade Program)	\$11,871	\$84,083	\$62,166	\$0	\$62,166	\$30,000	\$30,000	\$30,000	\$30,000
211 231 550	Convention Visitors Bureau (CVB)	\$214,723	\$209,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 551	Yankton Thrive	\$230,000	\$230,000	\$460,000	\$115,000	\$460,000	\$460,000	\$460,000	\$460,000	\$460,000
211 231 552	MSAC	\$2,500	\$2,500	\$2,500	\$2,500	\$12,000	\$2,500	\$2,500	\$2,500	\$2,500
211 231 556	Fireworks	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
211 231 558	Cramer-Kenyon House	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
211 231 559	National Field Archery Association	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 563	Lewis and Clark Theatre	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
211 231 567	Website	\$2,470	\$21,055	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
211 231 572	HSC Land Purchase #1 Repayment	\$0	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
211 231 574	Riverboat Days	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
211 231 575	Special Events - Event Coordinator Activities	\$51,616	\$51,558	\$95,000	\$6,689	\$95,000	\$95,000	\$45,000	\$45,000	\$45,000
211 231 576	Yankton Baseball	\$3,600	\$94,336	\$3,600	\$0	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
211 231 577	Summer Band	\$3,600	\$3,600	\$3,600	\$0	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
211 231 578	Yankton Area Arts	\$5,000	\$5,000	\$5,000	\$2,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
211 231 599	Special Projects	\$22,455	\$14,819	\$55,000	\$0	\$55,000	\$5,000	\$5,000	\$5,000	\$5,000
211 231 610	Transfer to General Fund - Special Events(HHS)	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 610	Transfer to General Fund - Special Events OT	\$5,000	\$5,000	\$15,000	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
211 231 610	Transfer to General Fund - Outside Agencies	\$10,000	\$10,000	\$15,000	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
211 231 628	Facility Promotion	\$0	\$0	\$20,000	\$0	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000
211 231 653	Transfer to Park Capital	\$0	\$0	\$0	\$0	\$4,000	\$10,000	\$60,000	\$10,000	\$10,000
211 231 657	Transfer to TID Debt Service	\$35,071	\$32,389	\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Total Expenditures	\$714,906	\$851,063	\$929,866	\$163,689	\$943,366	\$862,700	\$862,700	\$812,700	\$812,700

Fund: **BBB**Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
	Prior Years Balance	\$609,689	\$646,610	\$464,974	\$602,687	\$602,687	\$446,321	\$393,185	\$364,322	\$410,459
		**Estimated	**Estimated			**Estimated				
211 3140	BBB Tax	\$748,095	\$791,256	\$713,610	\$6,492	\$785,500	\$809,065	\$833,337	\$858,337	\$884,087
211 3610	Interest	\$2,232	\$14,384	\$500	\$143	\$1,500	\$500	\$500	\$500	\$500
211 3660	Donations from Private	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$751,827	\$807,140	\$714,110	\$6,635	\$787,000	\$809,565	\$833,837	\$858,837	\$884,587
	Total Funds Available	\$1,361,516	\$1,453,750	\$1,179,084	\$609,322	\$1,389,687	\$1,255,885	\$1,227,022	\$1,223,159	\$1,295,046
	Total Expenditures	\$714,906	\$851,063	\$929,866	\$163,689	\$943,366	\$862,700	\$862,700	\$812,700	\$812,700
	Ending Balance	\$646,610	\$602,687	\$249,218	\$445,633	\$446,321	\$393,185	\$364,322	\$410,459	\$482,346
	Growth	20.37%	5.77%			5.00%	3.00%	3.00%	3.00%	3.00%