

City Council Agenda Item Memo

From: Ashley Rentsch, Finance Director

Council Meeting: November 18, 2025

Subject: Ordinance 25-036: Amendment No. 8 to the 2025 Budget

Presenter: Ashley Rentsch, Finance Director

Summary and Recommended Action:

Staff recommends approval of Budget Amendment #8 to authorize the transfer of \$38,000 from the 3B (Bed, Booze, and Board) Tax Fund to the Capital Improvement Plan (2nd Penny Sales Tax) Fund. The amendment also increases the Parks Facilities Capital Budget by \$38,000 for the Fishback Park Splash Pad Project.

Item Details:

The Fishback Park Splash Pad Project was budgeted for 2025. The contract for this project is expected to be awarded at the November 25, 2025 City Council Meeting. Installation is planned for spring of 2026. As such, the budgeted funds will be carried forward into the next year.

This amendment will allow for appropriate fund accounting and ensure capital funds are available within the Parks Facilities budget in alignment with the project's anticipated timeline.

Legal Consideration:

Pursuant to SDCL 9-21-7, municipalities may approve supplemental appropriations and interfund transfers when adequate resources are available and when deemed necessary for the execution of authorized programs or projects.

Strategic Plan Consideration:

- Fiscal Responsibility – The City of Brookings will responsibly manage resources through transparency, efficiency, equity, and exceptional customer service.
- Safe, Inclusive, Connected Community – The City of Brookings will create an environment for inclusive programs, gathering places, and events where the community can safely live, work and come together to participate in opportunities for learning, recreation and enjoyment.

Financial Consideration:

This ordinance authorizes the following adjustments to the 2025 Budget:

- Transfer of \$38,000 from the 3B Tax Fund to the Capital Improvement Plan (2nd Penny Sales Tax) Fund.
- Increase of \$38,000 in the Parks Facilities Capital Budget for the Fishback Park Splash Pad Project.

Supporting Documentation:
Ordinance