

# City Council Agenda Item Memo

**From:** Ashley Rentsch, Finance Director

**Council Meeting:** March 11, 2025 / March 25, 2025

**Subject:** Ordinance 25-009: Amendment No. 10 to the 2024 Budget

**Presenter:** Ashley Rentsch, Finance Director

## **Summary and Recommended Action:**

Staff recommends Council approval on Budget Amendment No. 10. This amendment authorizes appropriate budget authority for revenues and expenditures in the governmental funds to close out 2024.

## **Item Details:**

City of Brookings staff continually monitors departmental budgets and brings amendments to the City Council as necessary to account for circumstances not anticipated in the originally adopted appropriation ordinance. This ensures compliance with state and local laws and maintains transparency regarding the City's operational and capital needs. This amendment increases budget authority in the five following areas, which have adequate revenues to offset increases in expenditures:

1. Hillcrest Aquatic Center - \$14,995
  - a. Increase in Swimming Pool Fees to offset purchase of a pool heater.
2. Forestry - \$20,000
  - a. Increase in Reimbursed Expense to account for a contractor reimbursement and associated expenditures in Horticulture Supplies to move trees on 20<sup>th</sup> Street South.
3. Police Department - \$25,000
  - a. Increase in Reimbursed Expense to account for additional billable event revenues to offset increase in expenditure budget for Overtime Pay.
4. Library Donations - \$6,000
  - a. Increase Donations budget to offset increased general expenditures.
5. BID (Pillow) Tax - \$1,456
  - a. Increase Professional Services revenue in Finance to account for additional BID tax admin fees. This is a percentage of the BID tax is paid to the General Fund for tracking and reporting.

## **Legal Consideration:**

Per SDCL 9-21-7, supplemental appropriations are allowed and necessary when funds are available and are required to meet expenditure obligations.

**Strategic Plan Consideration:**

Fiscal Responsibility – The City of Brookings will responsibly manage resources through transparency, efficiency, equity, and exceptional customer service.

**Financial Consideration:**

This ordinance increases budget authority for expenditures and corresponding revenues with a net neutral impact on the overall budget.

**Supporting Documentation:**

Ordinance