

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Non-Departmental Revenue							
101-000-4-111-01 - Current Real Estate Taxes	Revenues	3,666,879	3,757,571	3,993,728	4,198,703	204,975	5.13%
101-000-4-111-02 - Delinquent Real Estate Taxes	Revenues	151	86	1,000	500	(500)	-50.00%
101-000-4-111-07 - Mobile Home Taxes	Revenues	35,146	37,695	35,000	38,000	3,000	8.57%
101-000-4-111-09 - Bank Franchise Taxes	Revenues	83,215	97,086	70,000	85,000	15,000	21.43%
101-000-4-113-00 - 1st Penny Sales & Use Tax	Revenues	8,915,099	9,711,761	9,543,456	10,243,779	700,323	7.34%
101-000-4-119-01 - Taxes/Penalties	Revenues	2,554	2,413	3,600	2,500	(1,100)	-30.56%
101-000-4-221-01 - Licenses/Liquor	Revenues	33,400	33,250	33,000	33,000	-	0.00%
101-000-4-221-02 - Licenses/Malt	Revenues	9,425	9,450	8,500	9,000	500	5.88%
101-000-4-221-05 - Licenses/Wine	Revenues	13,000	16,000	13,000	15,000	2,000	15.38%
101-000-4-221-08 - Licenses/Other	Revenues	4,650	4,300	4,000	4,000	-	0.00%
101-000-4-221-09 - Licenses/Liquor Transfers	Revenues	225	600	400	400	-	0.00%
101-000-4-221-10 - Licenses/Video Lottery	Revenues	16,050	18,950	16,000	16,000	-	0.00%
101-000-4-221-11 - Licenses/Temporary Merchants	Revenues	4,190	3,970	4,000	4,000	-	0.00%
101-000-4-221-12 - Licenses/Plumbers	Revenues	167	-	500	100	(400)	-80.00%
101-000-4-221-13 - Licenses/Miscellaneous	Revenues	2,483	2,865	1,800	2,300	500	27.78%
101-000-4-221-14 - Licenses/Transient Merchants	Revenues	1,100	700	650	650	-	0.00%
101-000-4-221-15 - Licenses/Med Marijuana	Revenues	37,500	-	20,000	20,000	-	0.00%
101-000-4-335-03 - State Liquor Tax	Revenues	162,483	161,620	163,000	163,000	-	0.00%
101-000-4-335-04 - State/Hwy & Bridge Tax	Revenues	371,263	384,965	372,000	375,000	3,000	0.81%
101-000-4-338-01 - County/Hwy & Bridge Tax	Revenues	136,201	140,383	137,000	138,000	1,000	0.73%
101-000-4-338-03 - County/Wheel Tax	Revenues	67,206	69,883	67,000	68,000	1,000	1.49%
101-000-4-338-04 - County/Road Tax	Revenues	3,979	3,467	3,979	3,600	(379)	-9.51%
101-000-4-381-97 - OA Mkrup/Brewpds	Revenues	4,466	4,673	4,500	4,500	-	0.00%
101-000-4-381-98 - Markup 10%/OA Beer	Revenues	607,250	599,561	595,000	600,000	5,000	0.84%
101-000-4-381-99 - Markup 11%/OA Wine-Liquor	Revenues	244,505	258,587	235,000	250,000	15,000	6.38%
101-000-4-441-09 - Miscellaneous	Revenues	115	2,441	500	500	-	0.00%
101-000-4-446-08 - Reimbursed Expense	Revenues	-	-	100	100	-	0.00%
101-000-4-661-00 - Interest Income	Revenues	12,715	114,749	6,000	15,000	9,000	150.00%
101-000-4-661-01 - Money Market Interest Income	Revenues	146,070	832,751	301,438	331,438	30,000	9.95%
101-000-4-661-02 - Lease Interest Revenue	Revenues	-	34,000	-	-	-	0.00%
101-000-4-662-12 - Cell Tower Rental	Revenues	55,490	56,090	50,000	55,000	5,000	10.00%
101-000-4-669-00 - Franchise Fees	Revenues	175,549	167,574	175,000	150,000	(25,000)	-14.29%
101-000-4-669-08 - Workers Compensation Refund	Revenues	34,928	-	-	-	-	0.00%
Total Revenues		14,847,453.76	16,527,441.77	15,859,151.28	16,827,070.00	967,919	6.10%

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101-000-6-700-00 - Transfer In (3B)	Revenues	-	138,166	86,953	108,839	21,886	25.17%
101-000-6-700-01 - Transfer In (Liquor Store)	Revenues	380,000	345,000	387,537	387,000	(537)	-0.14%
101-000-6-700-02 - Transfer In (Solid Waste)	Revenues	469,345	324,067	310,368	292,314	(18,054)	-5.82%
101-000-6-700-03 - Transfer In (CIP)	Revenues	115,355	60,000	448,240	164,400	(283,840)	-63.32%
101-000-6-700-05 - Transfer in (R&T Center)	Revenues	38,270	39,501	50,815	44,583	(6,232)	-12.26%
101-000-6-700-08 - Transfer in (BMU)	Revenues	2,505,000	2,555,000	2,305,000	2,355,000	50,000	2.17%
101-000-6-700-20 - Transfer in (TIF Revenue)	Revenues	160,410	302,736	300,687	26,770	(273,917)	-91.10%
Total Transfers In		3,668,379.94	3,764,469.49	3,889,598.75	3,378,906.00	(510,693)	-13.13%
Total Revenues & Transfers In		18,515,833.70	20,291,911.26	19,748,750.03	20,205,976.00	457,226	2.32%
101-000-899-05 - Transfer Out	Expenses	3,232,826	539,409	-	-	-	0.00%
Total Transfers Out		3,232,826.00	539,409.42	-	-	-	0.00%

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Mayor & Council							
101-401-4-669-02 - Miscellaneous	Revenues	3	-	-	-	-	0.00%
Total Revenues		3.00	-	-	-	-	0.00%
101-401-101-00 - Regular Pay	Expenses	55,150	57,000	55,950	71,687	15,737	28.13%
101-401-101-08 - Technology Allowance	Expenses	2,750	-	4,200	4,200	-	0.00%
101-401-120-00 - FICA	Expenses	4,430	4,361	4,601	5,806	1,205	26.18%
101-401-123-00 - Group Insurance	Expenses	95	104	109	110	1	0.73%
101-401-130-00 - Workmans Compensation	Expenses	63	94	118	123	5	3.89%
Total Personnel Services		62,487.64	61,558.94	64,979.08	81,926.00	16,947	26.08%
101-401-421-00 - Insurance	Expenses	-	9	10	11	1	7.53%
101-401-422-03 - Consulting/Expense	Expenses	10,698	-	15,000	15,000	-	0.00%
101-401-426-01 - Office Supplies	Expenses	2,143	2,292	2,450	2,600	150	6.12%
101-401-427-01 - Travel & Lodging	Expenses	11,148	8,960	13,000	13,500	500	3.85%
101-401-427-02 - Registration & Training	Expenses	1,300	5,515	3,500	4,000	500	14.29%
101-401-428-01 - Telephone	Expenses	-	-	100	-	(100)	-100.00%
101-401-429-00 - Miscellaneous Expense	Expenses	617	-	2,000	2,000	-	0.00%
101-401-429-01 - Memberships & Dues	Expenses	2,064	2,126	2,500	2,500	-	0.00%
101-401-856-29 - Special Initiatives	Expenses	10,745	11,376	12,500	12,500	-	0.00%
101-401-856-63 - Volunteer Recognition	Expenses	560	-	-	-	-	0.00%
101-401-950-10 - IT Capital less than \$5000	Expenses	3,516	-	-	-	-	0.00%
Total Other Expenditures		42,790.79	30,278.01	51,060.23	52,111.00	1,050.77	2.06%
Total Expenditures		105,278.43	91,836.95	116,039.31	134,037.00	17,998	15.51%

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City Clerk							
101-403-4-441-08 - Reimbursed Expense	Revenues	9,954	10,411	3,000	3,000	-	0.00%
101-403-4-669-02 - Miscellaneous	Revenues	263	360	-	-	-	0.00%
Total Revenues		10,216.34	10,771.44	3,000.00	3,000.00	-	0.00%
101-403-101-00 - Regular Pay	Expenses	118,623	133,987	142,125	149,344	7,219	5.08%
101-403-101-01 - Temporary Pay	Expenses	2,070	-	3,328	8,060	4,732	142.19%
101-403-101-04 - Overtime Pay	Expenses	-	-	900	500	(400)	-44.44%
101-403-101-10 - Wellness Benefit	Expenses	200	-	300	-	(300)	-100.00%
101-403-120-00 - FICA	Expenses	8,451	9,401	11,219	12,271	1,052	9.38%
101-403-121-09 - Retirement	Expenses	7,111	8,039	10,004	11,619	1,615	16.14%
101-403-123-00 - Group Insurance	Expenses	23,101	22,535	27,112	43,834	16,722	61.68%
101-403-130-00 - Workmans Compensation	Expenses	92	229	288	301	13	4.55%
Total Personnel Services		159,649.24	174,190.87	195,276.10	225,929.00	30,653	15.70%
101-403-422-07 - Contracted Services	Expenses	-	192	-	-	-	0.00%
101-403-422-11 - Software Services	Expenses	58,881	52,389	68,000	77,550	9,550	14.04%
101-403-423-01 - Publication & Recording Fees	Expenses	21,340	20,917	31,000	25,000	(6,000)	-19.35%
101-403-423-03 - Ordinance & Codification Fees	Expenses	5,333	12,728	6,500	15,000	8,500	130.77%
101-403-425-01 - Maintenance Office Equipment	Expenses	-	-	3,000	1,000	(2,000)	-66.67%
101-403-426-01 - Office Supplies	Expenses	2,644	2,698	3,000	3,000	-	0.00%
101-403-426-02 - Election Expense	Expenses	17,308	1,841	31,880	25,000	(6,880)	-21.58%
101-403-427-01 - Travel & Lodging	Expenses	3,453	3,559	7,500	8,200	700	9.33%
101-403-427-02 - Registration & Training	Expenses	855	4,704	4,000	4,000	-	0.00%
101-403-428-01 - Telephone	Expenses	1,025	562	1,500	1,000	(500)	-33.33%
101-403-429-01 - Memberships & Dues	Expenses	400	920	850	900	50	5.88%
Total Other Expenditures		111,238.11	100,508.56	157,230.00	160,650.00	3,420	2.18%
Total Expenditures		270,887.35	274,699.43	352,506.10	386,579.00	34,073	9.67%

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Non-Departmental							
101-405-4-334-07 - Grants	Revenues	4,415,354	344,562	-	-	-	0.00%
101-405-4-441-08 - Reimbursed Expense	Revenues	497,253	1,657,714	-	-	-	0.00%
Total Revenues		4,912,607	2,002,275	-	-	-	0.00%
101-405-422-03 - Consulting/Expense	Expenses	2,700	-	-	-	-	0.00%
101-405-429-00 - Miscellaneous Expense	Expenses	82,923	568	-	-	-	0.00%
101-405-429-01 - Memberships & Dues	Expenses	23,458	11,525	26,000	26,000	-	0.00%
101-405-429-03 - (Emergency Event Expense)	Expenses	678,693	1,870,603	-	-	-	0.00%
101-405-429-09 - Miscellaneous	Expenses	5,753	2,354	3,500	3,500	-	0.00%
101-405-856-99 - Contingency Fund	Expenses	-	-	632,312	431,073	(201,239)	-31.83%
Total Expenditures		793,526	1,885,049	661,812	460,573	(201,239)	-30.41%

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City Manager							
101-406-4-441-08 - Reimbursed Expense	Revenues	1,223	13	-	-	-	0.00%
Total Revenues		1,223	13	-	-	-	0.00%
101-406-101-00 - Regular Pay	Expenses	429,621	519,982	548,641	632,264	83,623	15.24%
101-406-101-01 - Temporary Pay	Expenses	(234)	-	10,000	9,360	(640)	-6.40%
101-406-101-06 - Car Allowance	Expenses	6,300	-	8,400	8,400	-	0.00%
101-406-101-10 - Wellness Benefit	Expenses	375	75	550	600	50	9.09%
101-406-120-00 - FICA	Expenses	31,176	36,045	43,513	44,584	1,071	2.46%
101-406-121-09 - Retirement	Expenses	36,971	44,708	57,569	60,087	2,518	4.37%
101-406-123-00 - Group Insurance	Expenses	51,721	44,732	73,469	76,281	2,812	3.83%
101-406-130-00 - Workmans Compensation	Expenses	475	891	1,121	1,200	79	7.08%
Total Personnel Services		556,404	646,433	743,262	832,776	89,514	12.04%
101-406-422-07 - Contracted Services	Expenses	709	2,333	2,100	2,400	300	14.29%
101-406-423-01 - Publication & Recording Fees (Advertising)	Expenses	13,130	13,636	12,900	20,650	7,750	60.08%
101-406-426-01 - Office Supplies	Expenses	2,359	7,193	3,150	3,500	350	11.11%
101-406-427-01 - Travel & Lodging	Expenses	2,135	9,674	10,500	13,250	2,750	26.19%
101-406-427-02 - Registration & Training	Expenses	7,897	5,688	11,500	9,250	(2,250)	-19.57%
101-406-427-04 - Networking Related Expense	Expenses	3,507	5,404	7,350	7,000	(350)	-4.76%
101-406-428-01 - Telephone	Expenses	1,596	2,220	3,000	3,000	-	0.00%
101-406-429-09 - Miscellaneous	Expenses	2,810	8,490	5,350	5,350	-	0.00%
Total Other Expenditures		34,144	54,638	55,850	64,400	8,550	15.31%
Total Expenditures		590,548	701,072	799,112	897,176	98,064	12.27%
City Attorney							
101-412-422-01 - Legal Services	Expenses	-	854	-	-	-	0.00%
101-412-422-07 - Contracted Services	Expenses	103,070	102,780	133,500	138,840	5,340	4.00%
101-412-422-08 - Miscellaneous Services (Litigation Expense)	Expenses	-	12,259	11,000	11,000	-	0.00%
101-412-427-01 - Travel & Lodging	Expenses	1,625	2,341	3,200	3,200	-	0.00%
101-412-427-02 - Registration & Training	Expenses	1,149	1,505	1,100	1,100	-	0.00%
Total Expenditures		105,844	119,739	148,800	154,140	5,340	3.59%

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Human Resources							
101-414-4-441-08 - Reimbursed Expense	Revenues	5,912	12,863	3,000	3,000	-	0.00%
101-414-4-446-11 - Program Contributions (HRC Donations)	Revenues	2,042	1,564	-	-	-	0.00%
Total Revenues		7,954	14,428	3,000	3,000	-	0.00%
101-414-101-00 - Regular Pay	Expenses	233,910	190,810	247,177	261,842	14,665	5.93%
101-414-101-01 - Temporary Pay	Expenses	-	509	6,120	-	(6,120)	-100.00%
101-414-101-04 - Overtime Pay	Expenses	1,201	2,524	750	750	-	0.00%
101-414-101-10 - Wellness Benefit	Expenses	325	-	900	600	(300)	-33.33%
101-414-120-00 - FICA	Expenses	16,640	13,590	19,503	20,300	797	4.08%
101-414-121-09 - Retirement	Expenses	13,805	11,600	17,369	18,071	702	4.04%
101-414-123-00 - Group Insurance	Expenses	38,307	34,787	59,176	39,275	(19,901)	-33.63%
101-414-130-00 - Workmans Compensation	Expenses	252	403	508	511	3	0.68%
101-414-135-00 - Employee Assistance Program	Expenses	6,322	6,925	7,200	7,200	-	0.00%
Total Personnel Services		310,763	261,149	358,702	348,549	(10,153)	-2.83%
101-414-421-00 - Insurance	Expenses	-	8	10	10	0	2.25%
101-414-421-05 - Unemployment Claims	Expenses	73	-	3,000	2,000	(1,000)	-33.33%
101-414-422-03 - Consulting/Expense	Expenses	7,765	24,969	18,250	18,250	-	0.00%
101-414-422-07 - Contracted Services (Software)	Expenses	32,167	49,143	44,500	50,000	5,500	12.36%
101-414-422-14 - Cafeteria Plan Adm Fee	Expenses	2,166	2,451	3,100	3,100	-	0.00%
101-414-422-21 - Recruiting Expense	Expenses	73,545	60,186	25,000	25,000	-	0.00%
101-414-423-01 - Publication & Recording Fees	Expenses	2,205	-	-	-	-	0.00%
101-414-425-01 - Maintenance Office Equipment	Expenses	657	3,941	500	500	-	0.00%
101-414-426-01 - Office Supplies	Expenses	1,044	1,631	1,500	1,500	-	0.00%
101-414-427-01 - Travel & Lodging	Expenses	100	2,124	5,000	5,000	-	0.00%
101-414-427-02 - Registration & Training	Expenses	2,697	2,851	5,000	5,500	500	10.00%
101-414-428-01 - Telephone	Expenses	1,556	1,705	1,800	1,800	-	0.00%
101-414-428-03 - (HRC Donations Expenditures)	Expenses	1,216	1,389	-	1,400	1,400	0.00%
101-414-429-01 - Memberships & Dues	Expenses	372	-	1,154	1,154	-	0.00%
101-414-429-09 - Miscellaneous	Expenses	2,015	5,988	3,600	3,600	-	0.00%
101-414-429-10 - Program Expenses (Safety)	Expenses	5,166	6,533	6,200	6,200	-	0.00%
101-414-429-15 - In-House Training	Expenses	1,294	8,681	5,000	5,000	-	0.00%
101-414-429-16 - Employee Dev/Committee Exp	Expenses	14,071	70,710	50,000	50,000	-	0.00%
101-414-856-45 - Employee Recognition	Expenses	3,388	25,102	19,000	25,000	6,000	31.58%
101-414-856-62 - Wellness Promotion	Expenses	2,976	28	-	-	-	0.00%
Total Other Expenditures		154,491	267,440	192,614	205,014	12,400	6.44%
Total Expenditures		465,254	528,589	551,316	553,563	2,247	0.41%

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Finance							
101-415-4-441-04 - Professional Services	Revenues	5,327	4,917	5,000	5,000	-	0.00%
101-415-4-441-08 - Reimbursed Expense	Revenues	244	4	-	-	-	0.00%
101-415-4-669-02 - Miscellaneous	Revenues	31,473	31,955	30,000	30,000	-	0.00%
Total Revenues		37,045	36,876	35,000	35,000	-	0.00%
101-415-101-00 - Regular Pay	Expenses	350,481	263,648	338,981	356,730	17,749	5.24%
101-415-101-01 - Temporary Pay	Expenses	965	691	5,000	16,640	11,640	232.80%
101-415-101-04 - Overtime Pay	Expenses	4,759	1,882	3,000	3,000	-	0.00%
101-415-101-10 - Wellness Benefit	Expenses	575	25	600	-	(600)	-100.00%
101-415-120-00 - FICA	Expenses	26,188	19,491	26,590	29,158	2,568	9.66%
101-415-121-09 - Retirement	Expenses	21,290	15,337	23,913	26,643	2,730	11.42%
101-415-123-00 - Group Insurance	Expenses	34,804	32,201	60,721	54,448	(6,273)	-10.33%
101-415-130-00 - Workmans Compensation	Expenses	383	608	766	701	(65)	-8.47%
Total Personnel Services		439,446	333,885	459,571	487,320	27,749	6.04%
101-415-421-00 - Insurance	Expenses	-	19	22	23	1	5.41%
101-415-422-02 - Contracted Services	Expenses	26,396	76,094	65,400	75,700	10,300	15.75%
101-415-422-07 - Contracted Services	Expenses	82,863	91,369	96,132	131,917	35,785	37.22%
101-415-426-01 - Office Supplies	Expenses	2,175	4,242	5,100	5,100	-	0.00%
101-415-426-09 - Subscriptions/Books	Expenses	51	154	450	450	-	0.00%
101-415-427-01 - Travel & Lodging	Expenses	5,505	920	8,250	8,250	-	0.00%
101-415-427-02 - Registration & Training	Expenses	1,946	1,020	5,900	5,900	-	0.00%
101-415-428-01 - Telephone	Expenses	855	1,272	875	1,712	837	95.66%
101-415-429-01 - Memberships & Dues	Expenses	560	773	1,080	1,000	(80)	-7.41%
101-415-429-09 - Miscellaneous	Expenses	316	14,179	500	500	-	0.00%
Total Other Expenditures		120,668	190,042	183,709	230,552	46,843	25.50%
Total Expenditures		560,114	523,927	643,280	717,872	74,592	11.60%

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2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Information Technology							
101-416-4-334-09 - Grants	Revenues	-	-	16,000	-	(16,000)	-100.00%
101-416-4-441-08 - Reimbursed Expense	Revenues	285	406	-	-	-	0.00%
Total Revenues		285	406	16,000	-	(16,000)	-100.00%
101-416-101-00 - Regular Pay	Expenses	142,350	147,188	147,804	156,808	9,004	6.09%
101-416-101-01 - Temporary Pay	Expenses	-	-	11,000	9,620	(1,380)	-12.55%
101-416-101-04 - Overtime Pay	Expenses	(6)	12	1,000	250	(750)	-75.00%
101-416-101-10 - Wellness Benefit	Expenses	-	-	300	-	(300)	-100.00%
101-416-120-00 - FICA	Expenses	10,651	11,263	12,248	12,927	679	5.54%
101-416-121-09 - Retirement	Expenses	8,535	8,831	10,407	11,848	1,441	13.84%
101-416-123-00 - Group Insurance	Expenses	22,343	29,249	31,380	29,058	(2,322)	-7.40%
101-416-130-00 - Workmans Compensation	Expenses	178	273	343	1,634	1,291	376.00%
Total Personnel Services		184,050	196,816	214,483	222,145	7,662	3.57%
101-416-421-00 - Insurance	Expenses	26,453	27,852	30,508	30,646	138	0.45%
101-416-422-02 - Contracted Services	Expenses	925	473	5,000	5,000	-	0.00%
101-416-422-07 - Contracted Services	Expenses	70,909	94,735	93,475	91,703	(1,772)	-1.90%
101-416-426-01 - Office Supplies	Expenses	4,399	4,536	5,000	5,500	500	10.00%
101-416-427-01 - Travel & Lodging	Expenses	455	259	500	500	-	0.00%
101-416-427-02 - Registration & Training	Expenses	5,314	5,588	7,500	7,500	-	0.00%
101-416-428-01 - Telephone	Expenses	7,108	5,228	12,927	10,000	(2,927)	-22.64%
101-416-429-01 - Memberships & Dues	Expenses	402	200	500	500	-	0.00%
101-416-429-09 - Miscellaneous	Expenses	4,156	3,394	2,000	2,500	500	25.00%
101-416-856-97 - Contingency IT	Expenses	3,747	-	-	-	-	0.00%
101-416-940-00 - Other Capital	Expenses	22,829	55,327	104,000	117,750	13,750	13.22%
101-416-950-01 - Capital less than \$5000	Expenses	2,609	1,100	1,500	1,500	-	0.00%
Total Other Expenditures		149,306	198,691	262,910	273,099	10,189	3.88%
Total Expenditures		333,356	395,508	477,393	495,244	17,851	3.74%

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Budget	Budget
						Change + /(-)	Change %
Government Buildings							
101-417-4-441-08 - Reimbursed Expense	Revenues	7,554	17,639	-	-	-	0.00%
Total Revenues		7,554	17,639	-	-	-	0.00%
101-417-101-01 - Temporary Pay	Expenses	10,933	4,819	500	500	-	0.00%
101-417-120-00 - FICA	Expenses	836	369	38	39	1	1.96%
101-417-130-00 - Workmans Compensation	Expenses	480	578	-	14	14	0.00%
Total Personnel Services		12,249	5,765	538	553	15	2.74%
101-417-421-00 - Insurance	Expenses	91,013	73,926	79,882	94,977	15,095	18.90%
101-417-422-07 - Contracted Services	Expenses	42,756	55,752	52,360	52,860	500	0.95%
101-417-424-01 - Equipment Rental	Expenses	10,496	7,523	10,000	10,000	-	0.00%
101-417-425-01 - Maintenance Office Equipment	Expenses	28	28	1,500	1,500	-	0.00%
101-417-425-05 - Maintenance Building	Expenses	14,756	2,243	43,300	41,500	(1,800)	-4.16%
101-417-426-03 - Supplies	Expenses	2,588	2,035	8,000	5,000	(3,000)	-37.50%
101-417-428-01 - Telephone	Expenses	913	1,749	1,500	2,000	500	33.33%
101-417-428-02 - Utilities	Expenses	3,067	5,869	8,300	6,200	(2,100)	-25.30%
101-417-428-03 - Heat	Expenses	390	573	400	600	200	50.00%
101-417-911-00 - Buildings & Structures	Expenses	-	11,121	-	-	-	0.00%
Total Other Expenditures		166,007	160,819	205,242	214,637	9,395	4.58%
Total Expenditures		178,256	166,584	205,780	215,190	9,410	4.57%
Community Development							
101-418-4-221-06 - Housing Licenses	Revenues	27,677	54,739	40,000	41,000	1,000	2.50%
101-418-4-221-08 - Licenses/Other (Contractor License)	Revenues	8,550	8,433	5,500	6,500	1,000	18.18%
101-418-4-223-01 - Sign Permits	Revenues	1,085	1,960	1,600	1,600	-	0.00%
101-418-4-223-02 - Building Permits	Revenues	234,009	414,745	165,000	185,000	20,000	12.12%
101-418-4-334-10 - Grants	Revenues	3,650	-	-	-	-	0.00%
101-418-4-441-01 - Zoning & Subdivision Fees	Revenues	15,291	15,891	14,500	15,000	500	3.45%
101-418-4-441-08 - Reimbursed Expense	Revenues	-	5,779	-	-	-	0.00%
101-418-4-441-09 - Miscellaneous	Revenues	30	344	-	-	-	0.00%
101-418-4-446-16 - Inspection Fees	Revenues	180	1,095	250	-	(250)	-100.00%
101-418-4-555-00 - Parking Fines	Revenues	200	70	80	-	(80)	-100.00%
101-418-4-662-01 - Rental Income	Revenues	17,668	22,990	-	17,000	17,000	0.00%
Total Revenues		308,339	526,046	226,930	266,100	39,170	17.26%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Community Development, Contd.							
101-418-101-00 - Regular Pay	Expenses	595,889	636,084	662,081	636,379	(25,702)	-3.88%
101-418-101-01 - Temporary Pay	Expenses	2,570	1,330	-	-	-	0.00%
101-418-101-04 - Overtime Pay	Expenses	(228)	103	500	500	-	0.00%
101-418-101-07 - Clothing/Boot Allowance	Expenses	1,492	-	750	600	(150)	-20.00%
101-418-101-10 - Wellness Benefit	Expenses	975	425	1,500	900	(600)	-40.00%
101-418-120-00 - FICA	Expenses	42,550	44,584	50,860	48,794	(2,066)	-4.06%
101-418-121-09 - Retirement	Expenses	35,655	38,025	46,406	50,090	3,684	7.94%
101-418-123-00 - Group Insurance	Expenses	99,376	117,850	153,152	129,974	(23,178)	-15.13%
101-418-130-00 - Workmans Compensation	Expenses	5,984	4,672	5,912	5,483	(429)	-7.25%
Total Personnel Services		784,264	843,073	921,159	872,720	(48,439)	-5.26%
101-418-421-00 - Insurance	Expenses	1,322	1,456	1,589	1,732	143	8.99%
101-418-422-03 - Consulting/Expense	Expenses	26,728	5,942	3,000	3,000	-	0.00%
101-418-422-07 - Contracted Services	Expenses	15,000	43,000	53,000	50,000	(3,000)	-5.66%
101-418-425-02 - Maintenance Motor Vehicles	Expenses	3,403	3,328	2,000	3,000	1,000	50.00%
101-418-426-01 - Office Supplies	Expenses	989	2,937	3,890	3,890	-	0.00%
101-418-426-03 - Supplies	Expenses	672	728	900	900	-	0.00%
101-418-426-09 - Subscriptions/Books	Expenses	1,808	550	3,300	2,000	(1,300)	-39.39%
101-418-426-10 - Gasoline	Expenses	2,166	2,146	3,000	3,000	-	0.00%
101-418-426-12 - Tires	Expenses	-	1,159	1,500	1,500	-	0.00%
101-418-427-01 - Travel & Lodging	Expenses	4,242	9,150	14,700	17,150	2,450	16.67%
101-418-427-02 - Registration & Training	Expenses	3,458	3,954	8,425	8,400	(25)	-0.30%
101-418-428-01 - Telephone	Expenses	3,910	4,274	5,300	5,300	-	0.00%
101-418-429-01 - Memberships & Dues	Expenses	1,228	1,517	3,350	2,250	(1,100)	-32.84%
101-418-429-09 - Miscellaneous	Expenses	3,069	199	-	-	-	0.00%
101-418-920-00 - Furniture & Equipment	Expenses	-	-	400	1,200	800	200.00%
101-418-950-10 - IT Capital less than \$5000	Expenses	1,555	-	-	-	-	0.00%
Total Other Expenditures		69,549	80,338	104,354	103,322	(1,032)	-0.99%
Total Expenditures		853,813	923,411	1,025,514	976,042	(49,472)	-4.82%

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
City/County Government Center							
101-420-4-441-08 - Reimbursed Expense (County Reimbursement)	Revenues	152,383	204,304	387,166	199,030	(188,136)	-48.59%
101-420-4-441-09 - Miscellaneous	Revenues	19,530	-	-	-	-	0.00%
Total Revenues		171,914	204,304	387,166	199,030	(188,136)	-48.59%
101-420-101-20 - Reimbursement for County Emp	Expenses	8,530	8,329	10,500	12,000	1,500	14.29%
Total Personnel Services		8,530	8,329	10,500	12,000	1,500	14.29%
101-420-421-00 - Insurance	Expenses	8,542	9,715	9,100	12,000	2,900	31.87%
101-420-422-07 - Contracted Services	Expenses	58,045	57,174	80,000	80,000	-	0.00%
101-420-425-05 - Maintenance Building	Expenses	49,068	49,009	38,000	40,000	2,000	5.26%
101-420-426-03 - Supplies	Expenses	3,650	2,667	3,800	4,000	200	5.26%
101-420-426-04 - Cleaning Supplies	Expenses	6,236	5,044	6,750	6,750	-	0.00%
101-420-428-01 - Telephone	Expenses	29,450	32,047	34,000	34,000	-	0.00%
101-420-428-02 - Utilities	Expenses	72,329	83,497	86,000	95,000	9,000	10.47%
101-420-428-03 - Heat	Expenses	14,407	17,936	18,000	20,000	2,000	11.11%
101-420-429-03 - Cleaning Services	Expenses	46,500	55,125	65,000	73,000	8,000	12.31%
101-420-429-09 - Miscellaneous	Expenses	137	149	-	-	-	0.00%
101-420-911-00 - Buildings & Structures	Expenses	32,795	3,440	383,000	-	(383,000)	-100.00%
101-420-920-00 - Furniture & Equipment	Expenses	17,491	83,078	30,000	30,000	-	0.00%
Total Other Expenditures		338,651	398,880	753,650	394,750	(358,900)	-47.62%
Total Expenditures		347,180	407,209	764,150	406,750	(357,400)	-46.77%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Police Department							
101-421-4-334-09 - Grants	Revenues	32,236	45,927	53,020	27,920	(25,100)	-47.34%
101-421-4-441-08 - Reimbursed Expense	Revenues	106,814	110,065	79,090	89,000	9,910	12.53%
101-421-4-442-09 - Miscellaneous	Revenues	18,385	39,706	1,000	1,500	500	50.00%
101-421-4-442-10 - Safety Town Fees	Revenues	6,009	4,850	6,000	5,000	(1,000)	-16.67%
101-421-4-446-10 - Donations	Revenues	5,885	3,550	2,750	3,000	250	9.09%
101-421-4-446-11 - Program Contributions (DARE Donations)	Revenues	950	600	1,500	1,000	(500)	-33.33%
101-421-4-551-00 - Court Fines	Revenues	14,033	9,654	10,000	10,000	-	0.00%
101-421-4-555-00 - Parking Fines	Revenues	54,185	48,581	55,000	50,000	(5,000)	-9.09%
101-421-4-664-00 - Sale of Fixed Assets	Revenues	6,667	-	10,000	-	(10,000)	-100.00%
Total Revenues		245,164	262,934	218,360	187,420	(30,940)	-14.17%
101-421-101-00 - Regular Pay	Expenses	2,566,830	2,698,577	2,931,191	2,986,556	55,365	1.89%
101-421-101-01 - Temporary Pay	Expenses	24,970	19,172	20,000	10,000	(10,000)	-50.00%
101-421-101-04 - Overtime Pay	Expenses	107,717	169,189	110,000	110,000	-	0.00%
101-421-101-07 - Clothing/Boot Allowance	Expenses	5,300	-	5,500	5,201	(299)	-5.44%
101-421-101-10 - Wellness Benefit	Expenses	2,150	50	2,500	2,100	(400)	-16.00%
101-421-120-00 - FICA	Expenses	198,210	212,675	234,793	240,189	5,396	2.30%
101-421-121-09 - Retirement	Expenses	205,738	220,704	278,802	282,139	3,337	1.20%
101-421-123-00 - Group Insurance	Expenses	381,806	433,869	476,003	495,203	19,200	4.03%
101-421-130-00 - Workmans Compensation	Expenses	45,719	36,646	46,466	50,005	3,539	7.62%
Total Personnel Services		3,538,440	3,790,882	4,105,255	4,181,393	76,138	1.85%
101-421-421-00 - Insurance	Expenses	39,153	37,563	40,951	54,402	13,451	32.85%
101-421-422-03 - Consulting/Expense	Expenses	50,954	975	300	300	-	0.00%
101-421-422-06 - Other Services (Medical)	Expenses	1,159	2,680	1,500	2,500	1,000	66.67%
101-421-422-07 - Contracted Services (Evidence Bar Code System)	Expenses	-	383	-	-	-	0.00%
101-421-422-08 - Miscellaneous Services (Contracted Services)	Expenses	55,357	22,173	22,300	47,200	24,900	111.66%
101-421-422-09 - Testing Services	Expenses	1,290	1,880	10,000	12,000	2,000	20.00%
101-421-422-10 - Services (Software)	Expenses	62,579	57,906	57,130	60,000	2,870	5.02%
101-421-424-01 - Equipment Rental	Expenses	163	477	7,000	7,000	-	0.00%
101-421-425-02 - Maintenance Motor Vehicles	Expenses	29,317	53,128	40,000	50,000	10,000	25.00%
101-421-425-04 - Maintenance Equipment	Expenses	3,442	4,009	6,500	12,500	6,000	92.31%
101-421-425-05 - Maintenance Building	Expenses	15,946	55,008	15,000	20,000	5,000	33.33%
101-421-425-06 - Maintenance Miscellaneous (Radio)	Expenses	1,706	11,041	2,000	2,200	200	10.00%
101-421-426-01 - Office Supplies	Expenses	7,121	9,219	8,000	8,200	200	2.50%
101-421-426-03 - Supplies	Expenses	23,026	28,489	22,000	25,000	3,000	13.64%
101-421-426-04 - Cleaning Supplies	Expenses	1,672	2,637	2,500	2,600	100	4.00%

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
						Police Department, Contd.	
101-421-426-05 - Miscellaneous Supplies (Investigation)	Expenses	3,205	3,021	3,300	3,400	100	3.03%
101-421-426-09 - Subscriptions/Books	Expenses	4,265	5,752	4,500	6,500	2,000	44.44%
101-421-426-10 - Gasoline	Expenses	82,382	75,716	88,500	80,000	(8,500)	-9.60%
101-421-426-12 - Tires	Expenses	2,560	3,978	4,000	5,000	1,000	25.00%
101-421-426-17 - Uniforms & Clothing	Expenses	21,853	36,754	24,000	30,000	6,000	25.00%
101-421-426-30 - SWAT Tactical Supplies	Expenses	8,065	10,485	3,300	3,500	200	6.06%
101-421-427-01 - Travel & Lodging	Expenses	18,954	35,439	25,000	26,000	1,000	4.00%
101-421-427-02 - Registration & Training	Expenses	40,011	32,522	40,000	41,000	1,000	2.50%
101-421-427-03 - Gun Range Training Expenses	Expenses	48,683	64,205	78,800	78,800	-	0.00%
101-421-428-01 - Telephone	Expenses	30,650	31,711	33,000	34,000	1,000	3.03%
101-421-428-02 - Utilities	Expenses	32,121	37,048	39,000	42,000	3,000	7.69%
101-421-428-03 - Heat	Expenses	8,723	10,617	6,600	6,800	200	3.03%
101-421-428-08 - Sirens	Expenses	1,234	2,185	3,000	3,100	100	3.33%
101-421-429-00 - Miscellaneous Expense	Expenses	2,940	4,766	3,500	3,600	100	2.86%
101-421-429-01 - Memberships & Dues	Expenses	5,103	4,539	7,000	7,700	700	10.00%
101-421-429-03 - Cleaning Services	Expenses	19,464	22,449	31,500	33,000	1,500	4.76%
101-421-429-08 - Postage	Expenses	3,173	4,628	4,090	4,200	110	2.69%
101-421-429-09 - Miscellaneous	Expenses	1,459	1,680	2,500	3,000	500	20.00%
101-421-429-23 - Drug Dog Expense	Expenses	2,229	21,185	2,000	3,000	1,000	50.00%
101-421-856-21 - (Safety Town)	Expenses	3,876	2,900	-	-	-	0.00%
101-421-856-22 - Community Outreach	Expenses	10,809	12,248	18,300	19,000	700	3.83%
101-421-920-00 - Furniture & Equipment	Expenses	30,684	47,028	92,375	41,600	(50,775)	-54.97%
101-421-930-00 - Machinery & Equipment	Expenses	-	4,000	-	-	-	0.00%
Total Other Expenditures		675,326	762,424	749,446	779,102	29,656	3.96%
Total Expenditures		4,213,766	4,553,306	4,854,701	4,960,495	105,794	2.18%

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Fire Department							
101-422-4-334-09 - Grants	Revenues	-	5,661	-	-	-	0.00%
101-422-4-335-06 - Fire Insurance Premium	Revenues	101,111	113,897	102,000	102,000	-	0.00%
101-422-4-342-03 - Fines/Fees	Revenues	10	65	-	-	-	0.00%
101-422-4-441-08 - Reimbursed Expense	Revenues	18,226	19,927	-	-	-	0.00%
101-422-4-446-16 - Inspection Fees	Revenues	5,880	13,930	5,000	5,000	-	0.00%
101-422-4-664-00 - Sale of Fixed Assets	Revenues	2,286	1,411	-	-	-	0.00%
Total Revenues		127,512	154,891	107,000	107,000	-	0.00%
101-422-101-00 - Regular Pay	Expenses	316,755	308,329	347,441	366,988	19,547	5.63%
101-422-101-04 - Overtime Pay	Expenses	444	703	750	750	-	0.00%
101-422-101-10 - Wellness Benefit	Expenses	100	-	100	600	500	500.00%
101-422-120-00 - FICA	Expenses	22,693	22,093	26,644	28,410	1,766	6.63%
101-422-121-09 - Retirement	Expenses	23,073	22,133	32,414	32,121	(293)	-0.90%
101-422-121-10 - Pension Expense	Expenses	146,111	158,897	139,500	139,500	-	0.00%
101-422-123-00 - Group Insurance	Expenses	73,283	79,457	92,444	97,719	5,275	5.71%
101-422-130-00 - Workmans Compensation	Expenses	42,411	12,210	15,915	16,812	897	5.64%
101-422-136-00 - Wellness Reimbursement	Expenses	1,449	334	4,000	4,000	-	0.00%
Total Personnel Services		626,320	604,157	659,209	686,900	27,691	4.20%
101-422-421-00 - Insurance	Expenses	40,032	48,486	48,081	52,192	4,111	8.55%
101-422-422-06 - Other Services (Medical)	Expenses	2,555	2,957	6,500	6,500	-	0.00%
101-422-422-07 - Contracted Services	Expenses	11,796	11,497	11,800	11,800	-	0.00%
101-422-424-01 - Equipment Rental	Expenses	-	-	3,000	3,000	-	0.00%
101-422-425-02 - Maintenance Motor Vehicles	Expenses	1,164	1,572	1,250	1,250	-	0.00%
101-422-425-03 - Maintenance Trucks	Expenses	9,299	8,030	8,040	8,500	460	5.72%
101-422-425-04 - Maintenance Equipment	Expenses	5,947	5,918	7,000	7,000	-	0.00%
101-422-425-05 - Maintenance Building	Expenses	5,214	6,506	6,500	6,500	-	0.00%
101-422-425-06 - Maintenance Miscellaneous (Radio)	Expenses	1,125	1,639	3,000	3,000	-	0.00%
101-422-426-01 - Office Supplies	Expenses	767	1,455	2,500	2,500	-	0.00%
101-422-426-03 - Supplies	Expenses	21,280	30,850	32,000	32,000	-	0.00%
101-422-426-04 - Cleaning Supplies	Expenses	214	287	500	500	-	0.00%
101-422-426-09 - Subscriptions/Books	Expenses	120	1,652	1,400	1,700	300	21.43%
101-422-426-10 - Gasoline	Expenses	16,257	13,301	15,000	15,000	-	0.00%
101-422-426-12 - Tires	Expenses	1,645	1,591	2,100	2,100	-	0.00%
101-422-426-17 - Uniforms & Clothing	Expenses	2,132	541	2,000	3,500	1,500	75.00%
101-422-426-28 - Extinguishing Agents	Expenses	362	303	350	350	-	0.00%
101-422-426-29 - Propane	Expenses	7,539	9,217	10,000	10,500	500	5.00%

**City of Brookings
2025 Proposed Budget**



Req vs PY Adopted

Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Fire Department, Contd.							
101-422-427-01 - Travel & Lodging	Expenses	13,376	16,294	22,500	22,500	-	0.00%
101-422-427-02 - Registration & Training	Expenses	7,083	8,624	9,000	9,000	-	0.00%
101-422-428-01 - Telephone	Expenses	6,735	6,312	9,000	9,000	-	0.00%
101-422-428-02 - Utilities	Expenses	18,445	19,277	24,145	26,560	2,415	10.00%
101-422-429-01 - Memberships & Dues	Expenses	2,486	1,756	4,980	5,080	100	2.01%
101-422-429-06 - Fire Hose Replacement	Expenses	2,815	2,645	3,000	3,000	-	0.00%
101-422-429-08 - Postage	Expenses	8	187	199	199	-	0.00%
101-422-429-10 - Program Expenses (Fire Safety Promotion)	Expenses	775	2,346	3,000	2,500	(500)	-16.67%
101-422-429-17 - FEMA Grant Expenses	Expenses	5,661	19,927	-	-	-	0.00%
101-422-930-00 - Machinery & Equipment	Expenses	-	5,668	-	-	-	0.00%
Total Other Expenditures		184,831	228,837	236,845	245,731	8,886	3.75%
Total Expenditures		811,151	832,994	896,054	932,631	36,577	4.08%
Hydrant Rentals							
101-424-424-04 - Hydrant Rental	Expenses	95,191	107,218	111,500	114,540	3,040	2.73%
Total Expenditures		95,191	107,218	111,500	114,540	3,040	2.73%

**City of Brookings
2025 Proposed Budget**



Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Public Works							
101-430-4-441-08 - Reimbursed Expense	Revenues	7,592	-	-	-	-	0.00%
101-430-4-441-09 - Miscellaneous	Revenues	825	900	-	-	-	0.00%
Total Revenues		8,417	900	-	-	-	0.00%
101-430-101-00 - Regular Pay	Expenses	243,241	234,033	303,162	355,219	52,057	17.17%
101-430-101-01 - Temporary Pay	Expenses	8,170	9,355	14,800	14,800	-	0.00%
101-430-101-04 - Overtime Pay	Expenses	350	145	1,000	1,000	-	0.00%
101-430-101-06 - Car Allowance	Expenses	-	-	-	1,080	1,080	0.00%
101-430-101-07 - Clothing/Boot Allowance	Expenses	105	-	220	105	(115)	-52.27%
101-430-101-10 - Wellness Benefit	Expenses	100	-	200	150	(50)	-25.00%
101-430-120-00 - FICA	Expenses	18,079	16,836	24,497	27,979	3,482	14.21%
101-430-121-09 - Retirement	Expenses	13,059	13,892	21,318	25,638	4,320	20.26%
101-430-123-00 - Group Insurance	Expenses	40,796	52,694	75,985	69,799	(6,186)	-8.14%
101-430-130-00 - Workmans Compensation	Expenses	454	724	918	970	52	5.65%
Total Personnel Services		324,354	327,679	442,101	496,740	54,639	12.36%
101-430-421-00 - Insurance	Expenses	1,640	6,681	7,596	2,400	(5,196)	-68.40%
101-430-422-03 - Consulting/Expense	Expenses	28	-	3,250	10,750	7,500	230.77%
101-430-422-07 - Contracted Services	Expenses	4,073	26,136	16,970	14,580	(2,390)	-14.08%
101-430-422-09 - Testing Services	Expenses	-	319	150	150	-	0.00%
101-430-425-02 - Maintenance Motor Vehicles	Expenses	978	594	2,000	2,000	-	0.00%
101-430-425-04 - Maintenance Equipment	Expenses	-	-	1,000	999	(1)	-0.10%
101-430-426-01 - Office Supplies	Expenses	4,786	2,008	3,075	2,050	(1,025)	-33.33%
101-430-426-03 - Supplies	Expenses	2,298	5,316	3,525	3,525	-	0.00%
101-430-426-09 - Subscriptions/Books	Expenses	820	1,167	500	500	-	0.00%
101-430-426-10 - Gasoline	Expenses	1,242	1,371	2,550	2,000	(550)	-21.57%
101-430-427-01 - Travel & Lodging	Expenses	810	2,317	10,125	15,125	5,000	49.38%
101-430-427-02 - Registration & Training	Expenses	1,095	1,062	5,525	5,500	(25)	-0.45%
101-430-428-01 - Telephone	Expenses	2,755	2,827	2,105	3,105	1,000	47.51%
101-430-429-01 - Memberships & Dues	Expenses	1,404	2,004	2,920	2,220	(700)	-23.97%
101-430-429-09 - Miscellaneous	Expenses	7,592	-	-	-	-	0.00%
101-430-920-00 - Furniture & Equipment	Expenses	-	478	1,500	1,000	(500)	-33.33%
101-430-930-00 - Machinery & Equipment	Expenses	-	-	-	2,500	2,500	0.00%
101-430-940-07 - IT Other Capital	Expenses	792	192	-	-	-	0.00%
Total Other Expenditures		30,313	52,472	62,791	68,404	5,613	8.94%
Total Expenditures		354,667	380,151	504,891	565,144	60,253	11.93%

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Street Division							
101-431-4-334-09 - Grants	Revenues	6,845	7,460	6,500	7,000	500	7.69%
101-431-4-441-08 - Reimbursed Expense	Revenues	38,138	48,542	21,000	93,500	72,500	345.24%
101-431-4-443-09 - Miscellaneous	Revenues	375	8,546	1,250	2,000	750	60.00%
101-431-4-664-00 - Sale of Fixed Assets	Revenues	-	18,850	20,000	40,000	20,000	100.00%
Total Revenues		45,359	83,398	48,750	142,500	93,750	192.31%
101-431-101-00 - Regular Pay	Expenses	745,430	736,595	842,401	875,830	33,429	3.97%
101-431-101-01 - Temporary Pay	Expenses	45,087	22,893	64,800	72,000	7,200	11.11%
101-431-101-04 - Overtime Pay	Expenses	31,100	37,322	55,000	55,000	-	0.00%
101-431-101-07 - Clothing/Boot Allowance	Expenses	6,167	-	6,500	6,001	(499)	-7.68%
101-431-101-10 - Wellness Benefit	Expenses	250	288	500	1,500	1,000	200.00%
101-431-120-00 - FICA	Expenses	58,337	57,017	74,144	78,656	4,512	6.09%
101-431-121-09 - Retirement	Expenses	46,032	46,064	63,128	68,316	5,188	8.22%
101-431-123-00 - Group Insurance	Expenses	137,567	135,266	219,980	211,331	(8,649)	-3.93%
101-431-130-00 - Workmans Compensation	Expenses	29,102	20,320	25,811	28,294	2,483	9.62%
Total Personnel Services		1,099,072	1,055,765	1,352,265	1,396,928	44,663	3.30%
101-431-421-00 - Insurance	Expenses	30,484	30,869	33,898	39,024	5,126	15.12%
101-431-422-06 - Other Services (Medical)	Expenses	1,026	455	750	765	15	2.00%
101-431-422-07 - Contracted Services	Expenses	106,174	122,178	150,000	150,000	-	0.00%
101-431-422-15 - Drug & Alcohol Testing	Expenses	-	614	618	631	13	2.10%
101-431-423-05 - Advertising/Promotion Fees	Expenses	-	-	2,150	2,193	43	2.00%
101-431-425-01 - Maintenance Office Equipment	Expenses	-	-	1,650	1,651	1	0.05%
101-431-425-03 - Maintenance Trucks	Expenses	77,068	38,186	60,551	60,530	(21)	-0.03%
101-431-425-04 - Maintenance Equipment	Expenses	31,193	89,505	42,648	62,135	19,487	45.69%
101-431-425-05 - Maintenance Building	Expenses	11,602	25,439	12,000	18,750	6,750	56.25%
101-431-425-06 - Maintenance Miscellaneous (Radio)	Expenses	-	11,555	4,000	4,000	-	0.00%
101-431-425-11 - Maintenance Sweeper	Expenses	13,673	10,652	-	-	-	0.00%
101-431-425-14 - Maintenance Street Sealing	Expenses	275	-	-	-	-	0.00%
101-431-426-01 - Office Supplies	Expenses	1,332	940	2,041	2,082	41	2.02%
101-431-426-03 - Supplies	Expenses	63,242	58,802	65,000	65,000	-	0.00%
101-431-426-04 - Cleaning Supplies	Expenses	2,424	3,408	2,478	2,975	497	20.08%
101-431-426-09 - Subscriptions/Books	Expenses	1,260	1,307	1,850	1,850	-	0.00%
101-431-426-10 - Gasoline	Expenses	21,229	18,066	23,985	23,985	-	0.00%
101-431-426-11 - Oil & Grease	Expenses	19,133	18,912	10,176	20,472	10,296	101.18%
101-431-426-12 - Tires	Expenses	26,720	18,732	23,400	23,181	(219)	-0.94%
101-431-426-13 - Diesel Fuel	Expenses	69,507	65,448	69,507	69,507	0	0.00%

**City of Brookings
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Account Number & Description	Type	2022	2023	2024	2025	Req vs PY Adopted	
		Actual	Actual	Adopted	Requested	Budget Change + /(-)	Budget Change %
Street Division, Contd.							
101-431-426-15 - Chemicals	Expenses	1,422	878	1,422	1,422	0	0.02%
101-431-426-16 - Mosquito Control	Expenses	32,762	38,185	44,485	44,486	1	0.00%
101-431-426-17 - Uniforms & Clothing	Expenses	2,489	12,591	5,750	6,550	800	13.91%
101-431-426-18 - Gravel	Expenses	13,473	11,866	13,770	13,770	0	0.00%
101-431-426-19 - Bituminous Material	Expenses	(2,291)	44,445	55,755	58,553	2,798	5.02%
101-431-426-20 - Dust Control	Expenses	23,310	17,845	23,823	24,300	477	2.00%
101-431-426-22 - Salt	Expenses	38,202	62,535	78,619	82,000	3,381	4.30%
101-431-426-23 - Sand	Expenses	7,392	10,767	10,325	6,000	(4,325)	-41.89%
101-431-426-24 - Street Paint & Signs	Expenses	62,554	60,190	58,054	62,504	4,450	7.67%
101-431-427-01 - Travel & Lodging	Expenses	2,285	418	8,250	8,250	-	0.00%
101-431-427-02 - Registration & Training	Expenses	1,310	5,596	9,650	9,650	-	0.00%
101-431-428-01 - Telephone	Expenses	2,607	1,898	6,335	5,085	(1,250)	-19.73%
101-431-428-02 - Utilities	Expenses	27,335	24,474	32,761	28,495	(4,266)	-13.02%
101-431-428-03 - Heat	Expenses	14,999	14,581	19,776	15,529	(4,247)	-21.48%
101-431-428-04 - Street Lights & Traffic Signal	Expenses	478,145	507,816	549,056	560,037	10,981	2.00%
101-431-428-05 - Hauling Service	Expenses	-	-	-	2,000	2,000	0.00%
101-431-429-01 - Memberships & Dues	Expenses	72	35	300	300	-	0.00%
101-431-429-03 - Cleaning Services	Expenses	6,923	7,507	7,000	7,259	259	3.70%
101-431-429-04 - Licenses	Expenses	627	70	750	12,750	12,000	1600.00%
101-431-441-03 - West Nile Grant Expenses	Expenses	-	3,670	-	-	-	0.00%
101-431-911-00 - Buildings & Structures	Expenses	-	2,163	4,000	4,000	-	0.00%
101-431-920-00 - Furniture & Equipment	Expenses	-	10,004	8,500	5,000	(3,500)	-41.18%
101-431-930-00 - Machinery & Equipment	Expenses	33,834	7,500	15,450	19,200	3,750	24.27%
Total Other Expenditures		1,223,794	1,360,100	1,460,532	1,525,871	65,339	4.47%
Total Expenditures		2,322,866	2,415,865	2,812,797	2,922,799	110,002	3.91%

**City of Brookings
2025 Proposed Budget**



Req vs PY Adopted

Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Community Service/Animal Control							
101-442-4-221-04 - Animal Licenses	Revenues	5,510	4,705	4,000	4,100	100	2.50%
101-442-4-441-08 - Reimbursed Expense	Revenues	1,752	2,235	600	700	100	16.67%
101-442-4-445-02 - Housing Feed & Care	Revenues	6,250	6,090	7,000	6,000	(1,000)	-14.29%
101-442-4-445-09 - Fees	Revenues	5,215	7,445	2,000	5,000	3,000	150.00%
101-442-4-556-00 - Animal at Large Fines	Revenues	5,380	2,090	10,000	5,000	(5,000)	-50.00%
Total Revenues		24,107	22,565	23,600	20,800	(2,800)	-11.86%
101-442-101-00 - Regular Pay	Expenses	34,851	63,772	59,146	120,620	61,474	103.94%
101-442-101-01 - Temporary Pay	Expenses	27,592	46,358	34,000	72,072	38,072	111.98%
101-442-101-04 - Overtime Pay	Expenses	2,217	4,229	500	1,500	1,000	200.00%
101-442-101-07 - Clothing/Boot Allowance	Expenses	150	-	150	300	150	100.00%
101-442-101-10 - Wellness Benefit	Expenses	-	-	100	-	(100)	-100.00%
101-442-120-00 - FICA	Expenses	4,656	8,744	7,183	14,926	7,743	107.79%
101-442-121-09 - Retirement	Expenses	1,678	3,909	4,181	7,985	3,804	90.99%
101-442-123-00 - Group Insurance	Expenses	6,669	84	84	22,310	22,226	26459.52%
101-442-130-00 - Workmans Compensation	Expenses	718	812	1,025	1,302	277	27.02%
Total Personnel Services		78,530	127,909	106,369	241,015	134,646	126.58%

**City of Brookings
2025 Proposed Budget**



							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
Community Service/Animal Control, Contd.								
101-442-421-00 - Insurance	Expenses	86	105	122	128	6	5.21%	
101-442-422-07 - Contracted Services	Expenses	33,390	28,810	50,000	50,000	-	0.00%	
101-442-422-09 - Testing Services	Expenses	424	4,463	400	2,500	2,100	525.00%	
101-442-425-03 - Maintenance Trucks	Expenses	213	11,339	1,000	5,000	4,000	400.00%	
101-442-425-04 - Maintenance Equipment	Expenses	10	266	400	1,500	1,100	275.00%	
101-442-425-05 - Maintenance Building	Expenses	189	163	1,500	3,000	1,500	100.00%	
101-442-425-06 - Maintenance Miscellaneous (Radio)	Expenses	-	-	200	1,000	800	400.00%	
101-442-426-01 - Office Supplies	Expenses	129	101	250	1,000	750	300.00%	
101-442-426-03 - Supplies	Expenses	1,585	7,887	1,200	3,000	1,800	150.00%	
101-442-426-04 - Cleaning Supplies	Expenses	-	34	300	300	-	0.00%	
101-442-426-10 - Gasoline	Expenses	2,857	5,094	6,000	6,000	-	0.00%	
101-442-426-12 - Tires	Expenses	-	950	800	1,200	400	50.00%	
101-442-426-15 - Chemicals	Expenses	-	781	200	200	-	0.00%	
101-442-426-17 - Uniforms & Clothing	Expenses	305	1,276	2,000	5,000	3,000	150.00%	
101-442-427-01 - Travel & Lodging	Expenses	-	-	-	2,500	2,500	0.00%	
101-442-427-02 - Registration & Training	Expenses	-	-	1,200	4,000	2,800	233.33%	
101-442-428-01 - Telephone	Expenses	1,407	1,203	2,200	2,200	-	0.00%	
101-442-428-02 - Utilities	Expenses	2,989	4,166	4,000	4,000	-	0.00%	
101-442-429-01 - Memberships & Dues	Expenses	-	-	-	1,000	1,000	0.00%	
101-442-469-00 - Banking & Credit Card Fees	Expenses	88	-	250	250	-	0.00%	
101-442-854-00 - Refunds	Expenses	-	100	-	-	-	0.00%	
101-442-911-00 - Buildings & Structures	Expenses	-	4,026	-	3,500	3,500	0.00%	
101-442-920-00 - Furniture & Equipment	Expenses	359	-	-	10,000	10,000	0.00%	
101-442-950-10 - IT Capital less than \$5000	Expenses	-	-	800	800	-	0.00%	
Total Other Expenditures		44,031	70,764	72,822	108,078	35,256	48.41%	
Total Expenditures		122,561	198,673	179,191	349,093	169,902	94.82%	

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Activity Center							
101-447-4-334-09 - Grants	Revenues	-	-	-	10,000	10,000	0.00%
101-447-4-423-05 - Advertising	Revenues	-	-	-	3,000	3,000	0.00%
101-447-4-446-03 - Program Fees	Revenues	-	-	21,600	10,500	(11,100)	-51.39%
101-447-4-669-02 - Miscellaneous	Revenues	-	-	-	5,000	5,000	0.00%
101-447-4-848-12 - Facility Rent	Revenues	-	-	-	13,000	13,000	0.00%
Total Revenues		-	-	21,600	41,500	19,900	92.13%
101-447-101-00 - Regular Pay	Expenses	-	-	61,361	63,734	2,373	3.87%
101-447-101-01 - Temporary Pay	Expenses	-	-	-	19,240	19,240	0.00%
101-447-101-04 - Overtime Pay	Expenses	-	-	-	250	250	0.00%
101-447-120-00 - FICA	Expenses	-	-	4,694	6,392	1,698	36.17%
101-447-121-09 - Retirement	Expenses	-	-	4,283	4,177	(106)	-2.47%
101-447-123-00 - Group Insurance	Expenses	-	-	21,276	19,698	(1,578)	-7.42%
Total Personnel Services		-	-	91,614	113,491	21,877	23.88%
101-447-422-07 - Contracted Services	Expenses	-	-	10,700	31,800	21,100	197.20%
101-447-423-05 - Advertising/Promotion Fees	Expenses	-	-	1,500	5,000	3,500	233.33%
101-447-425-04 - Maintenance Equipment	Expenses	-	-	5,000	5,000	-	0.00%
101-447-425-05 - Maintenance Building	Expenses	-	-	15,000	15,000	-	0.00%
101-447-426-01 - Office Supplies	Expenses	-	-	1,000	5,000	4,000	400.00%
101-447-426-03 - Supplies	Expenses	-	-	8,500	8,500	-	0.00%
101-447-426-04 - Cleaning Supplies	Expenses	-	-	3,000	2,500	(500)	-16.67%
101-447-427-01 - Travel & Lodging	Expenses	-	-	500	500	-	0.00%
101-447-427-02 - Registration & Training	Expenses	-	-	1,000	1,000	-	0.00%
101-447-428-01 - Telephone	Expenses	-	-	1,100	1,700	600	54.55%
101-447-428-02 - Utilities	Expenses	-	-	21,000	21,000	-	0.00%
101-447-428-03 - Heat	Expenses	-	-	6,000	6,000	-	0.00%
101-447-911-00 - Buildings & Structures	Expenses	-	-	4,000	-	(4,000)	-100.00%
101-447-920-00 - Furniture & Equipment	Expenses	-	-	-	5,000	5,000	0.00%
Total Other Expenditures		-	-	78,300	108,000	29,700	37.93%
Total Expenditures		-	-	169,914	221,491	51,577	30.35%

**City of Brookings
2025 Proposed Budget**



Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Hillcrest Aquatic Center							
101-449-4-346-04 - Fees (Concessions)	Revenues	35,498	37,557	35,000	38,000	3,000	8.57%
101-449-4-446-02 - Swimming Pool Fees	Revenues	161,429	200,526	162,500	195,000	32,500	20.00%
101-449-4-446-03 - (Rentals)	Revenues	4,214	4,548	-	4,000	4,000	0.00%
101-449-4-848-01 - (Picnic Shelter Rentals)	Revenues	-	350	-	-	-	0.00%
Total Revenues		201,141	242,980	197,500	237,000	39,500	20.00%
101-449-101-01 - Temporary Pay	Expenses	136,273	128,005	162,106	170,153	8,047	4.96%
101-449-101-04 - Overtime Pay	Expenses	5	-	2,500	1,000	(1,500)	-60.00%
101-449-101-07 - Clothing/Boot Allowance	Expenses	540	256	1,500	1,000	(500)	-33.33%
101-449-120-00 - FICA	Expenses	10,467	9,792	12,707	13,170	463	3.64%
101-449-130-00 - Workmans Compensation	Expenses	3,663	2,815	3,589	3,487	(102)	-2.84%
Total Personnel Services		150,948	140,869	182,402	188,810	6,408	3.51%
101-449-421-00 - Insurance	Expenses	10,582	10,957	12,080	13,429	1,349	11.17%
101-449-422-09 - Testing Services	Expenses	1,537	1,656	1,500	2,000	500	33.33%
101-449-423-05 - Advertising/Promotion Fees	Expenses	90	-	500	1,000	500	100.00%
101-449-425-04 - Maintenance Equipment	Expenses	5,516	7,004	8,500	8,500	-	0.00%
101-449-425-05 - Maintenance Building	Expenses	18,714	8,169	7,500	8,000	500	6.67%
101-449-426-01 - Office Supplies	Expenses	271	737	750	1,000	250	33.33%
101-449-426-03 - Supplies	Expenses	7,717	5,706	6,500	6,500	-	0.00%
101-449-426-04 - Cleaning Supplies	Expenses	1,047	465	1,250	1,250	-	0.00%
101-449-426-15 - Chemicals	Expenses	22,219	33,877	35,000	40,000	5,000	14.29%
101-449-428-01 - Telephone	Expenses	900	1,322	950	1,500	550	57.89%
101-449-428-02 - Utilities	Expenses	55,571	42,652	60,000	60,000	-	0.00%
101-449-428-03 - Heat	Expenses	18,070	4,383	11,000	8,500	(2,500)	-22.73%
101-449-429-08 - Postage	Expenses	-	512	-	500	500	0.00%
101-449-447-10 - Concession Supplies	Expenses	20,217	29,390	23,000	30,000	7,000	30.43%
101-449-469-00 - Banking & Credit Card Fees	Expenses	793	2,433	900	4,000	3,100	344.44%
101-449-854-00 - Refunds	Expenses	-	75	-	-	-	0.00%
101-449-911-00 - Buildings & Structures	Expenses	31,531	9,132	-	-	-	0.00%
101-449-920-00 - Furniture & Equipment	Expenses	-	14,892	7,500	-	(7,500)	-100.00%
Total Other Expenditures		194,776	173,363	176,930	186,179	9,249	5.23%
Total Expenditures		345,723	314,232	359,332	374,989	15,657	4.36%

**City of Brookings
2025 Proposed Budget**



							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
Recreation								
101-451-4-441-08 - Reimbursed Expense (Advertising)	Revenues	3,425	3,975	3,500	3,500	-	0.00%	
101-451-4-446-03 - Program Fees	Revenues	47,425	40,450	52,000	45,000	(7,000)	-13.46%	
101-451-4-446-04 - Facility Fees	Revenues	-	11,122	-	-	-	0.00%	
101-451-4-446-05 - (Community Games)	Revenues	142	-	-	-	-	0.00%	
101-451-4-446-06 - (Miniature Golf)	Revenues	212	-	-	-	-	0.00%	
101-451-4-446-07 - Reimbursements	Revenues	1,740	1,694	3,000	1,500	(1,500)	-50.00%	
101-451-4-446-10 - Donations	Revenues	600	-	-	-	-	0.00%	
101-451-4-446-11 - Program Contributions	Revenues	-	8,098	-	-	-	0.00%	
101-451-4-664-00 - Sale of Fixed Assets	Revenues	634	-	-	-	-	0.00%	
101-451-4-669-02 - Miscellaneous (Sponsorships)	Revenues	1,420	879	1,500	700	(800)	-53.33%	
101-451-4-848-10 - Rental Income (Equipment Rental)	Revenues	4,945	6,445	5,500	5,500	-	0.00%	
101-451-4-848-11 - (Court Rentals)	Revenues	707	3,183	-	-	-	0.00%	
Total Revenues		61,251	75,846	65,500	56,200	(9,300)	-14.20%	
101-451-101-00 - Regular Pay	Expenses	204,598	247,808	217,606	228,125	10,519	4.83%	
101-451-101-01 - Temporary Pay	Expenses	71,933	69,047	85,216	90,431	5,215	6.12%	
101-451-101-04 - Overtime Pay	Expenses	713	3,402	1,000	1,000	-	0.00%	
101-451-101-06 - Car Allowance	Expenses	4,500	-	6,000	6,000	-	0.00%	
101-451-101-07 - Clothing/Boot Allowance	Expenses	45	-	-	-	-	0.00%	
101-451-101-10 - Wellness Benefit	Expenses	400	-	300	300	-	0.00%	
101-451-120-00 - FICA	Expenses	20,360	23,344	22,332	25,143	2,811	12.59%	
101-451-121-09 - Retirement	Expenses	13,007	14,596	15,698	17,089	1,391	8.86%	
101-451-123-00 - Group Insurance	Expenses	30,301	28,872	31,013	23,645	(7,368)	-23.76%	
101-451-130-00 - Workmans Compensation	Expenses	2,339	2,162	2,727	3,008	281	10.31%	
Total Personnel Services		348,196	389,230	381,893	394,741	12,848	3.36%	

**City of Brookings
2025 Proposed Budget**



Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Recreation, Contd.							
101-451-421-00 - Insurance	Expenses	313	363	360	409	49	13.62%
101-451-422-04 - Contracting Services/Pro	Expenses	-	53,289	-	-	-	0.00%
101-451-422-07 - Contracted Services	Expenses	16,185	6,405	8,500	8,500	-	0.00%
101-451-423-05 - Advertising/Promotion Fees	Expenses	7,928	8,024	7,500	8,000	500	6.67%
101-451-425-05 - Maintenance Building	Expenses	5,456	12,591	5,000	6,000	1,000	20.00%
101-451-426-01 - Office Supplies	Expenses	207	2,449	1,200	2,500	1,300	108.33%
101-451-426-04 - Cleaning Supplies	Expenses	428	1,570	500	1,000	500	100.00%
101-451-426-07 - Recreation Supplies	Expenses	10,696	8,398	15,000	15,000	-	0.00%
101-451-426-10 - Gasoline	Expenses	360	132	600	600	-	0.00%
101-451-426-17 - Uniforms & Clothing	Expenses	2,009	3,582	3,000	5,000	2,000	66.67%
101-451-427-01 - Travel & Lodging	Expenses	2,349	3,115	3,800	4,000	200	5.26%
101-451-427-02 - Registration & Training	Expenses	575	802	2,000	2,000	-	0.00%
101-451-428-01 - Telephone	Expenses	1,953	4,301	4,500	4,500	-	0.00%
101-451-428-02 - Utilities	Expenses	5,258	13,226	8,000	8,000	-	0.00%
101-451-428-03 - Heat	Expenses	8,522	3,618	8,750	8,750	-	0.00%
101-451-429-01 - Memberships & Dues	Expenses	675	490	1,000	1,000	-	0.00%
101-451-429-08 - Postage	Expenses	-	15	-	100	100	0.00%
101-451-469-00 - Banking & Credit Card Fees	Expenses	418	534	800	800	-	0.00%
101-451-854-00 - Refunds	Expenses	161	308	1,500	1,500	-	0.00%
101-451-920-00 - Furniture & Equipment	Expenses	12,356	4,983	5,000	3,000	(2,000)	-40.00%
Total Other Expenditures		75,848	128,195	77,010	80,659	3,649	4.74%
Total Expenditures		424,044	517,424	458,903	475,400	16,497	3.59%

**City of Brookings
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							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
Parks								
101-452-4-446-04 - Facility Fees (Tennis Courts)	Revenues	1,000	1,000	1,000	1,000	-	0.00%	
101-452-4-446-06 - Camping Fees	Revenues	36,194	48,007	30,000	42,000	12,000	40.00%	
101-452-4-446-08 - Reimbursed Expense	Revenues	14,278	16,431	5,000	67,500	62,500	1250.00%	
101-452-4-446-10 - Donations	Revenues	15,172	(4,700)	10,000	-	(10,000)	-100.00%	
101-452-4-446-12 - Park Rentals	Revenues	20,901	6,963	15,000	15,000	-	0.00%	
101-452-4-446-19 - Mowing services & materials	Revenues	-	(1,962)	-	-	-	0.00%	
101-452-4-662-11 - Garden Plot Rentals	Revenues	12,840	14,192	9,500	12,500	3,000	31.58%	
101-452-4-664-00 - Sale of Fixed Assets	Revenues	16,977	-	-	-	-	0.00%	
101-452-4-669-02 - Miscellaneous	Revenues	4,882	14,545	2,500	7,500	5,000	200.00%	
101-452-4-848-10 - Rental Income	Revenues	-	12,793	-	-	-	0.00%	
101-452-4-848-12 - Facility Rent	Revenues	2,995	3,005	-	3,000	3,000	0.00%	
Total Revenues		125,240	110,273	73,000	148,500	75,500	103.42%	
Personnel Services								
101-452-101-00 - Regular Pay	Expenses	663,245	679,870	810,575	842,885	32,310	3.99%	
101-452-101-01 - Temporary Pay	Expenses	160,921	156,949	204,620	227,290	22,670	11.08%	
101-452-101-04 - Overtime Pay	Expenses	19,262	8,958	17,500	12,500	(5,000)	-28.57%	
101-452-101-06 - Car Allowance	Expenses	-	-	-	2,400	2,400	0.00%	
101-452-101-07 - Clothing/Boot Allowance	Expenses	5,000	-	5,500	5,000	(500)	-9.09%	
101-452-101-10 - Wellness Benefit	Expenses	150	-	300	-	(300)	-100.00%	
101-452-120-00 - FICA	Expenses	61,304	60,827	79,628	84,196	4,568	5.74%	
101-452-121-09 - Retirement	Expenses	40,055	38,842	58,373	62,917	4,544	7.79%	
101-452-123-00 - Group Insurance	Expenses	100,055	72,183	121,164	134,046	12,882	10.63%	
101-452-130-00 - Workmans Compensation	Expenses	14,359	14,432	18,256	18,475	219	1.20%	
Total Personnel Services		1,064,352	1,032,062	1,315,916	1,389,709	73,793	5.61%	
101-452-421-00 - Insurance	Expenses	34,749	39,020	44,246	47,567	3,321	7.51%	
101-452-422-03 - Consulting/Expense	Expenses	2,200	-	5,000	5,000	-	0.00%	
101-452-422-07 - Contracted Services	Expenses	6,828	6,706	6,500	7,000	500	7.69%	
101-452-422-15 - Drug & Alcohol Testing	Expenses	530	1,834	600	600	-	0.00%	
101-452-423-05 - Advertising/Promotion Fees	Expenses	-	135	800	3,000	2,200	275.00%	
101-452-424-01 - Equipment Rental	Expenses	664	708	2,000	1,500	(500)	-25.00%	
101-452-424-02 - Space Rent	Expenses	550	(550)	-	-	-	0.00%	
101-452-425-01 - Maintenance Office Equipment	Expenses	-	-	300	-	(300)	-100.00%	
101-452-425-02 - Maintenance Motor Vehicles	Expenses	4,917	4,775	3,000	5,000	2,000	66.67%	
101-452-425-03 - Maintenance Trucks	Expenses	3,613	4,335	7,000	6,000	(1,000)	-14.29%	
101-452-425-04 - Maintenance Equipment	Expenses	43,002	29,271	50,000	45,000	(5,000)	-10.00%	
101-452-425-05 - Maintenance Building	Expenses	22,923	36,490	33,500	32,000	(1,500)	-4.48%	

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
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						Parks, Contd.	
101-452-426-01 - Office Supplies	Expenses	1,550	2,205	1,800	2,300	500	27.78%
101-452-426-03 - Supplies	Expenses	59,677	57,259	60,000	60,000	-	0.00%
101-452-426-04 - Cleaning Supplies	Expenses	6,669	9,451	7,000	9,500	2,500	35.71%
101-452-426-06 - Horticulture Supplies	Expenses	32,102	17,342	37,000	37,000	-	0.00%
101-452-426-10 - Gasoline	Expenses	53,982	38,337	50,000	50,000	-	0.00%
101-452-426-11 - Oil & Grease	Expenses	3,176	4,501	5,250	5,000	(250)	-4.76%
101-452-426-12 - Tires	Expenses	4,088	3,569	5,000	4,000	(1,000)	-20.00%
101-452-426-13 - Diesel Fuel	Expenses	19,285	14,049	20,000	15,000	(5,000)	-25.00%
101-452-426-15 - Chemicals	Expenses	6,292	17,397	15,000	20,000	5,000	33.33%
101-452-426-17 - Uniforms & Clothing	Expenses	-	-	-	4,000	4,000	0.00%
101-452-426-18 - Gravel	Expenses	10,101	364	7,500	1,500	(6,000)	-80.00%
101-452-426-23 - Sand	Expenses	-	890	-	5,000	5,000	0.00%
101-452-427-01 - Travel & Lodging	Expenses	3,343	1,166	4,000	4,000	-	0.00%
101-452-427-02 - Registration & Training	Expenses	3,830	2,775	14,000	14,000	-	0.00%
101-452-428-01 - Telephone	Expenses	9,687	8,002	12,000	10,000	(2,000)	-16.67%
101-452-428-02 - Utilities	Expenses	97,407	128,789	100,000	140,000	40,000	40.00%
101-452-428-03 - Heat	Expenses	2,704	3,513	5,000	4,500	(500)	-10.00%
101-452-428-05 - Hauling Service	Expenses	361	-	1,500	21,500	20,000	1333.33%
101-452-429-01 - Memberships & Dues	Expenses	600	886	1,000	1,000	-	0.00%
101-452-429-08 - Postage	Expenses	-	207	100	200	100	100.00%
101-452-469-00 - Banking & Credit Card Fees	Expenses	721	17,470	400	20,400	20,000	5000.00%
101-452-854-01 - Refunds	Expenses	85	205	-	-	-	0.00%
101-452-911-00 - Buildings & Structures	Expenses	32,467	67,775	21,000	-	(21,000)	-100.00%
101-452-920-00 - Furniture & Equipment	Expenses	9,800	10,755	24,500	-	(24,500)	-100.00%
101-452-930-00 - Machinery & Equipment	Expenses	40,454	60,701	16,000	-	(16,000)	-100.00%
Total Other Expenditures		518,357	590,332	560,996	581,567	20,571	3.67%
Total Expenditures		1,582,708	1,622,394	1,876,911	1,971,276	94,365	5.03%

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Larson Ice Center							
101-453-4-446-05 - Ice Arena Fees	Revenues	78,791	43,802	90,000	90,000	-	0.00%
101-453-4-446-06 - (Admissions/Skate Sharpening)	Revenues	6,296	18,219	-	-	-	0.00%
101-453-4-446-07 - Reimbursements	Revenues	-	3,420	-	-	-	0.00%
101-453-4-446-08 - Reimbursed Expense	Revenues	137	1,052	-	-	-	0.00%
101-453-4-446-09 - Description pending	Revenues	-	80	-	-	-	0.00%
101-453-4-446-10 - (Discount Cards)	Revenues	-	553	-	-	-	0.00%
101-453-4-446-18 - Donations	Revenues	61,323	43,775	77,500	80,250	2,750	3.55%
101-453-4-669-02 - Miscellaneous	Revenues	6,000	(700)	-	-	-	0.00%
101-453-4-848-01 - (Building Rentals)	Revenues	-	38,080	-	-	-	0.00%
101-453-4-848-02 - Equipment Rentals	Revenues	-	5,722	-	-	-	0.00%
Total Revenues		152,547	154,002	167,500	170,250	2,750	1.64%
101-453-101-00 - Regular Pay	Expenses	115,342	121,233	125,281	130,073	4,792	3.82%
101-453-101-01 - Temporary Pay	Expenses	24,928	35,447	36,000	34,937	(1,063)	-2.95%
101-453-101-04 - Overtime Pay	Expenses	3,221	5,080	4,500	4,500	-	0.00%
101-453-101-07 - Clothing/Boot Allowance	Expenses	1,000	-	1,000	1,000	-	0.00%
101-453-101-10 - Wellness Benefit	Expenses	450	(150)	300	300	-	0.00%
101-453-120-00 - FICA	Expenses	10,332	11,650	12,782	13,291	509	3.98%
101-453-121-09 - Retirement	Expenses	7,102	7,484	9,150	11,232	2,082	22.76%
101-453-123-00 - Group Insurance	Expenses	21,349	23,462	29,670	27,485	(2,185)	-7.36%
101-453-130-00 - Workmans Compensation	Expenses	2,672	1,954	2,480	2,809	329	13.27%
Total Personnel Services		186,395	206,161	221,163	225,627	4,464	2.02%

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Larson Ice Center, Contd.							
101-453-421-00 - Insurance	Expenses	13,198	12,304	14,231	14,691	460	3.23%
101-453-422-07 - Contracted Services	Expenses	-	100	-	4,000	4,000	0.00%
101-453-423-05 - Advertising/Promotion Fees	Expenses	-	-	-	5,000	5,000	0.00%
101-453-425-04 - Maintenance Equipment	Expenses	15,155	39,546	17,000	20,000	3,000	17.65%
101-453-425-05 - Maintenance Building	Expenses	49,268	26,910	45,000	45,000	-	0.00%
101-453-426-01 - Office Supplies	Expenses	66	87	300	300	-	0.00%
101-453-426-03 - Supplies	Expenses	14,154	13,243	13,500	13,500	-	0.00%
101-453-426-04 - Cleaning Supplies	Expenses	5,615	4,426	7,000	7,000	-	0.00%
101-453-426-10 - Gasoline	Expenses	3,800	4,783	4,200	4,800	600	14.29%
101-453-427-02 - Registration & Training	Expenses	56	-	2,000	2,000	-	0.00%
101-453-428-01 - Telephone	Expenses	3,030	2,756	3,500	3,000	(500)	-14.29%
101-453-428-02 - Utilities	Expenses	102,452	127,771	135,000	135,000	-	0.00%
101-453-428-03 - Heat	Expenses	22,975	27,114	45,000	35,000	(10,000)	-22.22%
101-453-429-01 - (Propane)	Expenses	-	85	-	200	200	0.00%
101-453-911-00 - Buildings & Structures	Expenses	7,914	20,774	4,000	6,000	2,000	50.00%
101-453-920-00 - Furniture & Equipment	Expenses	-	7,741	14,200	3,000	(11,200)	-78.87%
101-453-930-00 - Machinery & Equipment	Expenses	1,225	-	-	7,500	7,500	0.00%
Total Other Expenditures		238,906	287,639	304,931	305,991	1,060	0.35%
Total Expenditures		425,301	493,800	526,094	531,618	5,524	1.05%
Forestry							
101-454-4-441-08 - Reimbursed Expense	Revenues	656	-	-	-	-	0.00%
101-454-4-441-09 - Miscellaneous	Revenues	556	442	500	500	-	0.00%
Total Revenues		1,212	442	500	500	-	0.00%
101-454-101-00 - Regular Pay	Expenses	199,515	194,574	218,151	236,928	18,777	8.61%
101-454-101-01 - Temporary Pay	Expenses	15,081	20,961	19,500	22,204	2,704	13.87%
101-454-101-04 - Overtime Pay	Expenses	(2,009)	1,601	2,500	2,500	-	0.00%
101-454-101-07 - Clothing/Boot Allowance	Expenses	2,810	-	2,000	2,400	400	20.00%
101-454-101-10 - Wellness Benefit	Expenses	175	-	300	-	(300)	-100.00%
101-454-120-00 - FICA	Expenses	15,724	16,034	18,547	20,284	1,737	9.36%
101-454-121-09 - Retirement	Expenses	11,110	11,420	15,562	15,682	120	0.77%
101-454-123-00 - Group Insurance	Expenses	27,395	18,778	29,948	28,400	(1,548)	-5.17%
101-454-130-00 - Workmans Compensation	Expenses	12,719	24,777	31,190	29,636	(1,554)	-4.98%
Total Personnel Services		282,520	288,145	337,698	358,034	20,336	6.02%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Forestry, Contd.							
101-454-421-00 - Insurance	Expenses	9,287	11,567	10,625	15,654	5,029	47.33%
101-454-422-15 - Drug & Alcohol Testing	Expenses	677	717	350	350	-	0.00%
101-454-425-03 - Maintenance Trucks	Expenses	19,170	7,406	7,000	10,000	3,000	42.86%
101-454-425-04 - Maintenance Equipment	Expenses	10,888	11,150	9,000	20,000	11,000	122.22%
101-454-425-05 - Maintenance Building	Expenses	4,282	3,500	2,500	5,000	2,500	100.00%
101-454-426-03 - Supplies	Expenses	8,815	5,974	6,000	7,000	1,000	16.67%
101-454-426-06 - Horticulture Supplies	Expenses	22,820	35,209	25,000	25,000	-	0.00%
101-454-426-10 - Gasoline	Expenses	13,220	13,058	12,000	14,000	2,000	16.67%
101-454-426-11 - Oil & Grease	Expenses	147	581	1,200	700	(500)	-41.67%
101-454-426-12 - Tires	Expenses	329	250	2,000	8,500	6,500	325.00%
101-454-426-13 - Diesel Fuel	Expenses	7,112	12,195	10,000	12,000	2,000	20.00%
101-454-426-15 - Chemicals	Expenses	-	34	-	3,000	3,000	0.00%
101-454-426-23 - Sand	Expenses	-	-	-	500	500	0.00%
101-454-427-01 - Travel & Lodging	Expenses	4,758	1,410	1,500	1,500	-	0.00%
101-454-427-02 - Registration & Training	Expenses	2,988	4,707	4,500	5,500	1,000	22.22%
101-454-428-01 - Telephone	Expenses	37	1,588	1,250	1,650	400	32.00%
101-454-428-03 - Heat	Expenses	2,190	3,661	3,000	4,000	1,000	33.33%
101-454-428-05 - Hauling Service	Expenses	76	-	-	-	-	0.00%
101-454-429-01 - Memberships & Dues	Expenses	-	144	300	300	-	0.00%
101-454-429-08 - Postage	Expenses	47	77	100	100	-	0.00%
101-454-930-00 - Machinery & Equipment	Expenses	-	-	-	4,000	4,000	0.00%
101-454-940-00 - Other Capital	Expenses	650	4,503	6,500	10,000	3,500	53.85%
Total Other Expenditures		107,493	117,731	102,825	148,754	45,929	44.67%
Total Expenditures		390,014	405,876	440,523	506,788	66,265	15.04%

**City of Brookings
2025 Proposed Budget**



							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
Library								
101-455-4-334-09 - Grants	Revenues	4,000	8,500	3,000	5,000	2,000	66.67%	
101-455-4-339-00 - In Lieu of Taxes	Revenues	25,000	25,000	25,000	25,000	-	0.00%	
101-455-4-367-00 - (Grants)	Revenues	-	-	2,000	-	(2,000)	-100.00%	
101-455-4-446-08 - Reimbursed Expense	Revenues	55	751	-	-	-	0.00%	
101-455-4-669-01 - Miscellaneous	Revenues	4,504	4,715	4,500	7,000	2,500	55.56%	
Total Revenues		33,559	38,966	34,500	37,000	2,500	7.25%	
101-455-101-00 - Regular Pay	Expenses	584,029	610,686	623,757	644,762	21,005	3.37%	
101-455-101-01 - Temporary Pay	Expenses	88,835	114,809	138,000	148,352	10,352	7.50%	
101-455-101-04 - Overtime Pay	Expenses	(196)	-	500	500	-	0.00%	
101-455-101-10 - Wellness Benefit	Expenses	775	300	600	300	(300)	-50.00%	
101-455-120-00 - FICA	Expenses	48,522	52,069	58,359	61,382	3,023	5.18%	
101-455-121-09 - Retirement	Expenses	34,911	36,641	43,615	47,694	4,079	9.35%	
101-455-123-00 - Group Insurance	Expenses	87,206	116,020	143,517	144,165	648	0.45%	
101-455-130-00 - Workmans Compensation	Expenses	780	1,204	2,237	2,266	29	1.29%	
Total Personnel Services		844,862	931,728	1,010,585	1,049,421	38,836	3.84%	

**City of Brookings
2025 Proposed Budget**



							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
Library, Contd.								
101-455-367-01 - Grant Expenditures	Expenses	3,993	6,335	3,000	5,000	2,000	66.67%	
101-455-421-00 - Insurance	Expenses	9,835	9,961	11,521	12,047	526	4.56%	
101-455-422-08 - Miscellaneous Services (Computer Services)	Expenses	44,466	54,281	48,694	64,694	16,000	32.86%	
101-455-423-05 - Advertising/Promotion Fees	Expenses	513	1,963	2,000	2,000	-	0.00%	
101-455-424-01 - Equipment Rental	Expenses	1,028	1,771	1,800	1,800	-	0.00%	
101-455-424-07 - Programming expenses	Expenses	17,188	17,641	17,500	17,800	300	1.71%	
101-455-425-05 - Maintenance Building	Expenses	28,442	41,333	44,000	48,500	4,500	10.23%	
101-455-426-01 - Office Supplies	Expenses	330	300	800	800	-	0.00%	
101-455-426-03 - Supplies	Expenses	16,418	18,608	15,150	18,150	3,000	19.80%	
101-455-426-04 - Cleaning Supplies	Expenses	5,534	7,980	7,500	8,500	1,000	13.33%	
101-455-427-01 - Travel & Lodging	Expenses	2,462	5,974	5,500	6,500	1,000	18.18%	
101-455-427-02 - Registration & Training	Expenses	5,025	2,635	3,800	3,800	-	0.00%	
101-455-428-01 - Telephone	Expenses	4,642	5,533	3,525	5,500	1,975	56.03%	
101-455-428-02 - Utilities	Expenses	52,132	65,093	78,540	72,000	(6,540)	-8.33%	
101-455-429-08 - Postage	Expenses	4,584	5,312	5,000	5,500	500	10.00%	
101-455-911-00 - Buildings & Structures	Expenses	-	32,823	-	-	-	0.00%	
101-455-920-00 - Furniture & Equipment	Expenses	18,966	14,431	20,000	-	(20,000)	-100.00%	
101-455-940-07 - IT Other Capital	Expenses	-	-	-	10,000	10,000	0.00%	
101-455-950-02 - Adult Reading Level Books	Expenses	53,438	54,415	62,898	63,527	629	1.00%	
101-455-950-03 - Children Reading Level Books	Expenses	19,960	20,165	20,980	21,190	210	1.00%	
101-455-950-04 - Audio/Visual Material	Expenses	31,699	31,718	31,802	32,121	319	1.00%	
101-455-950-05 - Periodicals/Subscriptions	Expenses	7,973	8,927	8,500	9,500	1,000	11.76%	
101-455-950-06 - Large Print Books	Expenses	8,375	7,578	-	-	-	0.00%	
101-455-950-07 - Young Adult Reading Level Book	Expenses	9,370	9,187	9,542	9,638	96	1.01%	
101-455-950-08 - E-Books	Expenses	22,461	22,685	22,912	23,142	230	1.00%	
101-455-950-10 - IT Capital less than \$5000	Expenses	8,500	10,412	10,500	10,500	-	0.00%	
Total Other Expenditures		377,336	457,059	435,464	452,209	16,745	3.85%	
Total Expenditures		1,222,198	1,388,787	1,446,049	1,501,630	55,581	3.84%	

**City of Brookings
2025 Proposed Budget**



Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Appropriations/Subsidies							
101-495-4-334-00 - Grants	Revenues	-	-	8,400	-	(8,400)	-100.00%
101-495-4-334-10 - Grants	Revenues	20,000	13,267	-	-	-	0.00%
101-495-4-669-02 - Miscellaneous	Revenues	45,512	-	-	-	-	0.00%
Total Revenues		65,512	13,267	8,400	-	(8,400)	-100.00%
101-495-466-01 - Economic Incentive Grant	Expenses	20,000	-	-	-	-	0.00%
101-495-856-03 - Community Cultural Subsidy	Expenses	30,000	30,000	30,000	30,000	-	0.00%
101-495-856-04 - Community Band Subsidy	Expenses	6,000	6,000	6,000	6,000	-	0.00%
101-495-856-12 - Farmers Market Subsidy	Expenses	4,500	-	-	-	-	0.00%
101-495-856-18 - SD Humanities Council	Expenses	7,500	-	15,000	-	(15,000)	-100.00%
101-495-856-19 - Human Rights Commission	Expenses	10,074	5,351	7,000	7,000	-	0.00%
101-495-856-20 - Disability Awareness Committee	Expenses	1,878	1,816	3,000	3,000	-	0.00%
101-495-856-21 - Sustainability Committee	Expenses	2,896	2,756	5,000	5,000	-	0.00%
101-495-856-23 - Historic Preservation Commissi	Expenses	5,525	15,856	8,400	8,400	-	0.00%
101-495-856-37 - School District Subsidy	Expenses	195,000	195,000	185,250	195,000	9,750	5.26%
101-495-856-61 - Research Park	Expenses	150,000	-	-	-	-	0.00%
101-495-856-68 - Other	Expenses	-	419,544	-	-	-	0.00%
101-495-856-72 - Social Service Agency Funding	Expenses	265,000	256,480	263,035	268,715	5,680	2.16%
101-495-856-73 - Brookings Economic Dev Corp	Expenses	145,535	-	-	-	-	0.00%
Total Expenditures		843,908	932,803	522,685	523,115	430	0.08%
101-495-899-28 - Transfer out (E-911)	Expenses	366,928	374,081	430,807	462,601	31,794	7.38%
101-495-899-29 - Transfer out (3B)	Expenses	50,000	50,000	50,000	50,000	-	0.00%
Total Transfers Out		416,928	424,081	480,807	512,601	31,794	6.61%
Total Expenditures & Transfers Out		1,260,836	1,356,884	1,003,492	1,035,716	32,224	3.21%

City of Brookings
2025 Proposed Budget



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
CIP - 2nd Penny Sales & Use Tax							
213-000-4-113-02 - Sales & Use Tax	Revenues	-	-	-	10,143,779	10,143,779	0.00%
213-000-4-447-00 - Contributed Capital	Revenues	-	-	-	2,481,061	2,481,061	0.00%
213-000-4-661-01 - Money Market Interest Income	Revenues	-	-	-	300,000	300,000	0.00%
Total Revenues		-	-	-	12,924,840	12,924,840	0.00%
213-000-6-700-02 - Transfer In (TIF Revenues)	Revenues	-	-	-	994,067	994,067	0.00%
213-000-6-700-15 - Transfer in (PW Office Contribution)	Revenues	-	-	-	109,630	109,630	0.00%
Total Transfers In		-	-	-	1,103,697	1,103,697	0.00%
Total Revenues & Transfers In		-	-	-	14,028,537	14,028,537	0.00%
213-400-367-01 - Grant Expenditures	Expenses	-	-	-	320,000	320,000	0.00%
213-400-470-04 - Loan Payable - PAC	Expenses	-	-	-	916,666	916,666	0.00%
213-400-856-82 - Brookings Health System	Expenses	-	-	-	100,000	100,000	0.00%
213-405-911-00 - Buildings & Structures	Expenses	-	-	-	150,000	150,000	0.00%
213-405-940-01 - Capital	Expenses	-	-	-	264,981	264,981	0.00%
213-410-470-01 - Principal Payments	Expenses	-	-	-	1,242,614	1,242,614	0.00%
213-410-470-02 - Interest Payments	Expenses	-	-	-	288,645	288,645	0.00%
213-421-970-01 - Vehicles	Expenses	-	-	-	404,000	404,000	0.00%
213-421-970-02 - Equipment	Expenses	-	-	-	80,000	80,000	0.00%
213-422-970-01 - Vehicles	Expenses	-	-	-	375,000	375,000	0.00%
213-422-970-02 - Equipment	Expenses	-	-	-	70,000	70,000	0.00%
213-430-960-02 - Street curb & gutter	Expenses	-	-	-	460,000	460,000	0.00%
213-430-960-03 - Infrastructure Maintenance	Expenses	-	-	-	3,629,142	3,629,142	0.00%
213-430-970-01 - Vehicles	Expenses	-	-	-	55,000	55,000	0.00%
213-430-970-03 - Facilities	Expenses	-	-	-	360,629	360,629	0.00%
213-431-960-03 - Infrastructure Maintenance	Expenses	-	-	-	120,750	120,750	0.00%
213-431-970-02 - Equipment	Expenses	-	-	-	1,235,000	1,235,000	0.00%
213-431-970-03 - Facilities	Expenses	-	-	-	45,000	45,000	0.00%
213-450-960-03 - Infrastructure Maintenance	Expenses	-	-	-	250,000	250,000	0.00%
213-450-970-01 - Vehicles	Expenses	-	-	-	55,000	55,000	0.00%
213-450-970-02 - Equipment	Expenses	-	-	-	200,000	200,000	0.00%
213-450-970-03 - Facilities	Expenses	-	-	-	1,444,880	1,444,880	0.00%
213-450-970-05 - Initiatives	Expenses	-	-	-	25,000	25,000	0.00%
213-453-940-01 - Capital	Expenses	-	-	-	477,100	477,100	0.00%
213-455-940-01 - Capital	Expenses	-	-	-	150,000	150,000	0.00%
Total Expenditures		-	-	-	12,719,407	12,719,407	0.00%

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
CIP - 2nd Penny Sales & Use Tax, Contd.							
213-400-899-00 - Transfer Out (General Fund - Sales Tax)	Expenses	-	-	-	150,000	150,000	0.00%
213-405-899-00 - Transfer Out (General Fund - CITCO)	Expenses	-	-	-	14,400	14,400	0.00%
213-440-899-03 - Transfer out to Dacotah Bank Center	Expenses	-	-	-	671,761	671,761	0.00%
213-450-899-24 - Transfer Out (Public Art)	Expenses	-	-	-	99,939	99,939	0.00%
213-450-899-28 - Transfer out to Edgebrook Golf	Expenses	-	-	-	278,000	278,000	0.00%
213-606-899-01 - Transfer Out (Airport)	Expenses	-	-	-	95,030	95,030	0.00%
Total Transfers Out		-	-	-	1,309,130	1,309,130	0.00%
Total Expenditures & Transfers Out		-	-	-	14,028,537	14,028,537	0.00%
E-911							
214-000-4-334-09 - Grants	Revenues	129,748	-	-	-	-	0.00%
214-000-4-338-05 - E-911 Surcharge	Revenues	361,567	377,764	390,000	554,000	164,000	42.05%
214-000-4-338-06 - Brkgs County 1/3 call demand	Revenues	183,464	187,040	215,404	246,081	30,677	14.24%
214-000-4-661-01 - Money Market Interest Income	Revenues	1,801	8,201	2,000	2,000	-	0.00%
214-000-4-669-02 - Miscellaneous	Revenues	2,318	3,549	-	-	-	0.00%
Total Revenues		678,897	576,553	607,404	802,081	194,677	32.05%
214-000-6-700-03 - Transfer In (General Fund)	Revenues	366,928	-	430,807	462,601	31,794	7.38%
Total Transfers In		366,928	-	430,807	462,601	31,794	7.38%
Total Revenues & Transfers In		1,045,825	576,553	1,038,211	1,264,682	226,471	21.81%
214-000-101-00 - Regular Pay	Expenses	549,287	621,029	725,860	783,330	57,470	7.92%
214-000-101-01 - Temporary Pay	Expenses	1,434	-	-	-	-	0.00%
214-000-101-04 - Overtime Pay	Expenses	81,305	31,224	30,000	30,000	-	0.00%
214-000-101-07 - Clothing/Boot Allowance	Expenses	-	-	-	149	149	0.00%
214-000-101-10 - Wellness Benefit	Expenses	650	25	900	300	(600)	-66.67%
214-000-120-00 - FICA	Expenses	46,367	47,616	57,892	62,757	4,865	8.40%
214-000-121-09 - Retirement	Expenses	37,005	38,743	45,406	57,558	12,152	26.76%
214-000-123-00 - Group Insurance	Expenses	79,698	95,918	126,531	183,391	56,860	44.94%
214-000-130-00 - Workmans Compensation	Expenses	733	1,040	1,308	1,297	(11)	-0.88%
Total Personnel Services		796,479	835,595	987,898	1,118,782	130,884	13.25%

**City of Brookings
2025 Proposed Budget**



							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
E-911, Contd.								
214-000-422-02 - Contracted Services	Expenses	3,957	2,240	3,500	3,600	100	2.86%	
214-000-422-06 - Other Services (Database)	Expenses	7,376	8,968	12,000	12,200	200	1.67%	
214-000-422-09 - Testing Services	Expenses	-	-	3,000	3,400	400	13.33%	
214-000-422-10 - Services (Medical)	Expenses	970	555	1,000	1,100	100	10.00%	
214-000-422-11 - Software Services	Expenses	17,048	15,604	19,100	19,600	500	2.62%	
214-000-424-01 - Equipment Rental	Expenses	13,560	13,261	13,600	13,800	200	1.47%	
214-000-425-04 - Maintenance Equipment	Expenses	2,231	837	4,800	16,900	12,100	252.08%	
214-000-425-06 - Maintenance Miscellaneous (Radio)	Expenses	5,281	3,250	8,000	8,200	200	2.50%	
214-000-426-01 - Office Supplies	Expenses	1,503	920	2,500	2,500	-	0.00%	
214-000-426-03 - Supplies	Expenses	1,989	5,270	3,000	3,600	600	20.00%	
214-000-426-09 - Subscriptions/Books	Expenses	430	229	700	1,000	300	42.86%	
214-000-426-17 - Uniforms & Clothing	Expenses	1,894	3,459	8,500	8,500	-	0.00%	
214-000-427-01 - Travel & Lodging	Expenses	3,450	6,405	15,000	15,100	100	0.67%	
214-000-427-02 - Registration & Training	Expenses	4,460	9,898	7,500	7,600	100	1.33%	
214-000-428-01 - Telephone	Expenses	2,503	2,902	4,500	4,600	100	2.22%	
214-000-429-01 - Memberships & Dues	Expenses	345	935	1,000	1,200	200	20.00%	
Total Other Expenditures		66,997	74,733	107,700	122,900	15,200	14.11%	
214-000-920-00 - Furniture & Equipment	Expenses	52,703	19,459	5,000	5,500	500	10.00%	
214-000-940-00 - Other Capital	Expenses	7,463	12,873	10,000	14,000	4,000	40.00%	
214-000-950-01 - Capital less than \$5000	Expenses	-	4,062	2,500	3,500	1,000	40.00%	
Total Capital Expenditures		60,165	36,394	17,500	23,000	5,500	31.43%	
Total Expenditures		923,641	946,722	1,113,098	1,264,682	151,584	13.62%	

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Budget	Budget
						Change + /(-)	Change %
Dacotah Bank Center							
224-000-4-669-02 - Miscellaneous	Revenues			362,418	342,200	(20,218)	-5.58%
224-000-4-669-03 - Ancillary Revenues	Revenues			2,486,031	1,925,110	(560,921)	-22.56%
224-000-4-669-04 - Reimbursed Billables	Revenues			1,269,100	1,357,450	88,350	6.96%
224-000-4-848-12 - Facility Rent	Revenues			521,500	525,400	3,900	0.75%
Total Revenues				4,639,049	4,150,160	(488,889)	-10.54%
224-000-6-700-04 - Transfer in (CIP)	Revenues			417,621	671,761	254,140	60.85%
224-000-6-700-13 - Transfer in (3B)	Revenues			259,147	390,000	130,853	50.49%
Total Transfers In				676,768	1,061,761	384,993	56.89%
Total Revenues & Transfers In				5,315,817	5,211,921	(103,896)	-1.95%
224-000-101-02 - Personnel Services	Expenses			1,375,072	-	(1,375,072)	-100.00%
Total Personnel Services				1,375,072	-	(1,375,072)	-100.00%
224-000-429-01 - Memberships & Dues	Expenses			1,197,049	1,445,914	248,865	20.79%
224-000-429-09 - Miscellaneous	Expenses			620,664	1,816,925	1,196,261	192.74%
224-000-669-03 - Ancillary Expenses	Expenses			1,521,561	1,168,360	(353,201)	-23.21%
224-000-669-05 - Management Fees & Commissions	Expenses			183,850	108,961	(74,889)	-40.73%
Total Other Expenditures				3,523,124	4,540,160	1,017,037	28.87%
224-000-940-01 - Capital	Expenses			417,621	671,761	254,140	60.85%
Total Capital Expenditures				417,621	671,761	254,140	60.85%
Total Expenditures				5,315,817	5,211,921	(103,896)	-1.95%
Library Fines							
226-000-4-559-00 - Fines - Library	Revenues	14,779	20,440	35,000	35,000	-	0.00%
226-000-4-661-00 - Interest Income	Revenues	20	42	-	-	-	0.00%
Total Revenues		14,799	20,481	35,000	35,000	-	0.00%
226-000-899-99 - Miscellaneous Expense	Expenses	10,772	7,696	30,000	30,000	-	0.00%
Total Expenditures		10,772	7,696	30,000	30,000	-	0.00%
Library Donations							
227-000-4-446-10 - Donations	Revenues	74,385	37,131	35,000	35,000	-	0.00%
227-000-4-661-00 - Interest Income	Revenues	155	373	500	500	-	0.00%
227-000-4-899-99 - Other Revenue	Revenues	2,189	-	-	-	-	0.00%
Total Revenues		76,729	37,504	35,500	35,500	-	0.00%
227-000-899-99 - Miscellaneous Expense	Expenses	76,096	28,515	33,000	33,000	-	0.00%
Total Expenditures		76,096	28,515	33,000	33,000	-	0.00%

**City of Brookings
2025 Proposed Budget**



Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Special Assessments							
280-000-4-447-00 - Contributed Capital	Revenues	-	-	-	64,910	64,910	0.00%
280-000-4-661-01 - Money Market Interest Income	Revenues	2,398	12,835	4,621	4,621	-	0.00%
280-000-4-663-43 - Special Assessment Deferred	Revenues	17,948	-	40,000	-	(40,000)	-100.00%
280-000-4-663-44 - Special Assessment Interest	Revenues	39	-	10,000	-	(10,000)	-100.00%
280-000-4-663-45 - Special Assessment Current	Revenues	56,314	371,541	50,000	121,000	71,000	142.00%
Total Revenues		76,698	384,376	104,621	190,531	85,910	82.12%
280-000-6-700-17 - Transfers In (TIF Revenue)	Revenues	-	5,804	20,103	24,469	4,366	21.72%
280-000-6-700-20 - Transfer in (CIP Fund)	Revenues	-	-	90,276	-	(90,276)	-100.00%
Total Transfers In		-	5,804	110,379	24,469	(85,910)	-77.83%
Total Revenues & Transfers In		76,698	390,180	215,000	215,000		0.00%
280-000-960-00 - Street & Sidewalk Improvements	Expenses	41,569	162,001	215,000	215,000	-	0.00%
Total Expenditures		41,569	162,001	215,000	215,000	-	0.00%
Storm Drainage							
282-000-4-112-01 - Drainage Fees	Revenues	928,692	937,566	1,212,237	1,212,237	-	0.00%
282-000-4-112-02 - Delinquent Drainage Fees	Revenues	-	4	526	526	-	0.00%
282-000-4-112-03 - Drainage Fees/Direct Billing	Revenues	196,147	199,717	139,050	139,050	-	0.00%
282-000-4-112-04 - Drainage Fees Interest	Revenues	886	647	970	970	-	0.00%
282-000-4-447-00 - Contributed Capital	Revenues	-	-	-	197,932	197,932	0.00%
282-000-4-661-01 - Money Market Interest Income	Revenues	13,875	82,647	28,569	28,569	-	0.00%
Total Revenues		1,139,601	1,220,580	1,381,352	1,579,284	197,932	14.33%
282-000-6-700-17 - Transfer In (TIF Revenue)	Revenues	-	2,232	7,732	9,411	1,679	21.72%
Total Transfers In		-	2,232	7,732	9,411	1,679	21.72%
Total Revenues & Transfers In		1,139,601	1,222,813	1,389,084	1,588,695	199,611	14.37%
282-000-101-00 - Regular Pay	Expenses	121,665	57,230	152,292	145,284	(7,008)	-4.60%
282-000-101-01 - Temporary Pay	Expenses	22,035	3,159	21,000	21,000	-	0.00%
282-000-101-04 - Overtime Pay	Expenses	1,162	131	2,000	2,000	-	0.00%
282-000-101-07 - Clothing/Boot Allowance	Expenses	791	-	930	545	(385)	-41.40%
282-000-101-10 - Wellness Benefit	Expenses	-	-	213	-	(213)	-100.00%
282-000-120-00 - FICA	Expenses	9,989	4,435	13,497	13,878	381	2.82%
282-000-121-09 - Retirement	Expenses	7,264	3,342	9,326	11,504	2,178	23.35%
282-000-123-00 - Group Insurance	Expenses	20,413	-	36,084	30,279	(5,805)	-16.09%
282-000-130-00 - Workmans Compensation	Expenses	4,088	2,618	3,336	2,614	(722)	-21.64%
Total Personnel Services		187,407	70,914	238,678	227,104	(11,574)	-4.85%

**City of Brookings
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							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
Storm Drainage, Contd.								
282-000-421-00 - Insurance	Expenses	159	150	174	182	8	4.87%	
282-000-422-03 - Consulting/Expense	Expenses	131,017	74,848	20,000	30,900	10,900	54.50%	
282-000-425-04 - Maintenance Equipment	Expenses	382	300	16,359	16,740	381	2.33%	
282-000-425-10 - Maintenance Storm Sewer	Expenses	67,960	71,417	170,000	180,100	10,100	5.94%	
282-000-427-01 - Travel & Lodging	Expenses	-	-	-	3,000	3,000	0.00%	
282-000-427-02 - Registration & Training	Expenses	-	-	-	800	800	0.00%	
282-000-429-07 - Miscellaneous Services	Expenses	883	1,470	-	-	-	0.00%	
282-000-429-09 - Miscellaneous	Expenses	2,422	-	4,700	2,450	(2,250)	-47.87%	
282-000-470-11 - Principal Payment-SRF Loan	Expenses	180,360	197,678	203,499	209,309	5,810	2.85%	
282-000-470-12 - Interest Payment-SRF Loan	Expenses	87,391	80,266	74,534	68,635	(5,899)	-7.92%	
Total Other Expenditures		470,574	426,128	489,266	512,116	22,850	4.67%	
282-000-980-00 - Storm Sewer Improvements	Expenses	214,040	50,411	180,000	794,660	614,660	341.48%	
Total Capital Expenditures		214,040	50,411	180,000	794,660	614,660	341.48%	
282-000-899-05 - Transfer Out (PW Office Contribution)	Expenses	-	493,960	-	54,815	54,815	0.00%	
Total Transfers Out		-	493,960	-	54,815	54,815	0.00%	
Total Expenditures & Transfers Out		872,021	1,041,414	907,944	1,588,695	680,751	74.98%	

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
3B Tax							
284-000-4-113-01 - Sales & Use Tax	Revenues	1,129,330	1,265,448	1,177,259	1,321,740	144,481	12.27%
284-000-4-441-09 - Miscellaneous	Revenues	-	37,000	-	-	-	0.00%
284-000-4-447-00 - Contributed Capital	Revenues	-	-	-	24,000	24,000	0.00%
284-000-4-661-01 - Money Market Interest Income	Revenues	5,030	29,856	10,663	12,009	1,346	12.62%
Total Revenues		1,134,360	1,332,303	1,187,922	1,357,749	169,827	14.30%
284-000-6-700-17 - Transfers In (General Fund)	Revenues	50,000	50,000	50,000	50,000	-	0.00%
Total Transfers In		50,000	50,000	50,000	50,000	-	0.00%
Total Revenues & Transfers In		1,184,360	1,382,303	1,237,922	1,407,749	169,827	13.72%
284-000-422-07 - Contracted Services	Expenses	-	-	-	35,500	35,500	0.00%
284-000-422-08 - Miscellaneous Services (website - now in 422-07)	Expenses	11,141	13,921	27,022	-	(27,022)	-100.00%
284-000-429-21 - Visit Brookings	Expenses	218,432	227,050	227,050	220,000	(7,050)	-3.11%
284-000-856-02 - Brookings Chamber Promotional	Expenses	87,500	30,000	40,000	30,000	(10,000)	-25.00%
284-000-856-48 - 4th of July Fireworks Display	Expenses	10,000	10,000	14,000	14,000	-	0.00%
284-000-856-49 - SDSU Student Visitor Promotion	Expenses	25,000	25,000	25,000	45,000	20,000	80.00%
284-000-856-65 - Promotion of City	Expenses	30,166	29,356	48,450	73,100	24,650	50.88%
284-000-856-72 - (Downtown at Sundown)	Expenses	-	25,000	25,000	20,000	(5,000)	-20.00%
284-000-856-73 - Brookings Economic Dev Corp	Expenses	215,000	256,900	204,250	205,000	750	0.37%
284-000-856-74 - Brookings Downtown Inc	Expenses	-	71,900	130,000	120,000	(10,000)	-7.69%
284-000-856-76 - SDSU Research Park	Expenses	-	154,500	154,000	145,000	(9,000)	-5.84%
284-000-856-78 - Downtown Acceleration Program	Expenses	-	5,750	-	-	-	0.00%
Total Other Expenditures		597,239	849,377	894,772	907,600	12,828	1.43%
284-000-899-03 - Transfer out to Dacotah Bank Center	Expenses	384,052	394,990	259,147	390,000	130,853	50.49%
284-000-899-05 - Transfer Out (General Fund)	Expenses	-	132,585	86,953	108,839	21,886	25.17%
Total Transfers Out		384,052	527,576	346,100	498,839	152,739	44.13%
Total Expenditures & Transfers Out		981,291	1,376,953	1,240,872	1,406,439	165,567	13.34%
BID (Pillow) Tax							
285-000-4-113-01 - Sales & Use Tax	Revenues	269,642	261,552	500,000	500,000	-	0.00%
285-000-4-661-01 - Money Market Interest Income	Revenues	2,322	12,278	4,518	4,518	-	0.00%
Total Revenues		271,964	273,830	504,518	504,518	-	0.00%
285-000-429-07 - Miscellaneous Services	Expenses	5,387	5,175	4,000	5,260	1,260	31.50%
285-000-429-21 - Visit Brookings	Expenses	238,000	243,075	280,950	263,000	(17,950)	-6.39%
Total Expenditures		243,387	248,250	284,950	268,260	(16,690)	-5.86%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Budget	Budget
						Change + /(-)	Change %
Public Art							
290-000-4-661-00 - Interest Income	Revenues	962	6,105	-	-	-	0.00%
290-000-4-669-02 - Miscellaneous	Revenues	-	3,000	-	-	-	0.00%
Total Revenues		962	9,105	-	-	-	0.00%
290-000-6-700-17 - Transfers In (CIP)	Revenues	46,520	54,494	90,280	99,939	9,659	10.70%
Total Transfers In		46,520	54,494	90,280	99,939	9,659	10.70%
Tota Revenues & Transfers In		47,482	63,599	90,280	99,939	9,659	10.70%
290-000-422-07 - Contracted Services	Expenses	131,921	14,121	90,280	99,939	9,659	10.70%
290-000-429-00 - Miscellaneous Expense	Expenses	-	1,555	-	-	-	0.00%
Total Expenditures		131,921	15,676	90,280	99,939	9,659	10.70%
TIF Funds							
319-000-4-111-04 - Current TIF Taxes	Revenues	-	-	-	386,016	386,016	0.00%
320-000-4-111-04 - Current TIF Taxes	Revenues	-	-	-	1,558,956	1,558,956	0.00%
321-000-4-111-04 - Current TIF Taxes	Revenues	-	-	-	98,190	98,190	0.00%
322-000-4-111-04 - Current TIF Taxes	Revenues	-	-	-	23,005	23,005	0.00%
323-000-4-111-04 - Current TIF Taxes	Revenues	-	-	-	37,645	37,645	0.00%
324-000-6-700-01 - Transfer In	Revenues	-	-	-	750,000	750,000	0.00%
Total TIF Revenues		-	-	-	2,853,812	2,853,812	0.00%
319-000-899-20 - Transfer Out (CIP)	Expenses	-	-	-	386,016	386,016	0.00%
320-000-601-00 - debt service	Expenses	-	-	-	250,000	250,000	0.00%
320-000-899-20 - Transfer Out	Expenses	-	-	-	1,308,956	1,308,956	0.00%
321-000-601-00 - debt service - Developer Payment	Expenses	-	-	-	49,095	49,095	0.00%
321-000-899-00 - Transfer Out	Expenses	-	-	-	49,095	49,095	0.00%
322-000-899-00 - Transfer Out	Expenses	-	-	-	23,005	23,005	0.00%
323-000-899-00 - Transfer Out	Expenses	-	-	-	37,645	37,645	0.00%
324-000-602-00 - Developer Payment	Expenses	-	-	-	200,000	200,000	0.00%
Total TIF Expenditures & Transfers Out		-	-	-	2,303,812	2,303,812	0.00%

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
						Liquor Fund	
601-000-4-380-04 - Sales/Off Sale Miscellaneous	Revenues	165,574	167,704	172,600	177,227	4,627	2.68%
601-000-4-380-05 - Sales/Off Sale Lottery Machine	Revenues	346	224	-	-	-	0.00%
601-000-4-380-06 - Sales/Off Sale Lottery Tickets	Revenues	42,500	37,627	40,000	37,000	(3,000)	-7.50%
601-000-4-380-08 - Sales/Off Sale Lottery Payout	Revenues	(13,443)	(9,242)	-	-	-	0.00%
601-000-4-380-11 - Sales/Off Sale Liquor	Revenues	2,936,836	3,186,487	3,295,000	3,260,280	(34,720)	-1.05%
601-000-4-380-21 - Sales/Off Sale Wine	Revenues	539,347	546,264	540,000	571,006	31,006	5.74%
601-000-4-380-31 - Sales/Off Sale Beer	Revenues	1,162,131	1,191,141	1,215,000	1,227,143	12,143	1.00%
601-000-4-380-33 - Sales/Off Sale Keg Deposits	Revenues	305	1,055	3,000	2,000	(1,000)	-33.33%
601-000-4-380-34 - Sales/Off Sale Keg Returns	Revenues	-	(1)	(3,000)	(2,000)	1,000	-33.33%
601-000-4-380-99 - Sales/Off Sale Deposit Adjust	Revenues	(468)	4,077	-	-	-	0.00%
601-000-4-381-11 - Sales/Operating Agree Liq/Wine	Revenues	2,213,045	2,346,068	2,307,000	2,440,849	133,849	5.80%
601-000-4-381-31 - Sales/Operating Agreement Beer	Revenues	6,071,419	6,004,495	6,329,000	6,247,077	(81,923)	-1.29%
601-000-4-447-00 - Contributed Capital	Revenues	-	-	-	100,000	100,000	0.00%
601-000-4-661-00 - Interest Income	Revenues	-	-	1,000	-	(1,000)	-100.00%
601-000-4-661-01 - Money Market Interest Income	Revenues	7,584	34,849	13,654	15,000	1,346	9.86%
601-000-4-664-00 - Sale of Fixed Assets	Revenues	6,000	-	-	-	-	0.00%
601-000-4-861-09 - Miscellaneous	Revenues	3,684	1,610	-	1,000	1,000	0.00%
Total Revenues		13,134,861	13,512,358	13,913,254	14,076,582	163,328	1.17%
601-000-101-00 - Regular Pay	Expenses	209,937	208,063	240,914	243,076	2,162	0.89%
601-000-101-01 - Temporary Pay	Expenses	131,780	152,207	90,000	113,100	23,100	25.67%
601-000-101-04 - Overtime Pay	Expenses	12,473	8,977	10,000	10,000	-	0.00%
601-000-101-10 - Wellness Benefit	Expenses	200	-	900	300	(600)	-66.67%
601-000-120-00 - FICA	Expenses	25,486	27,344	26,149	28,289	2,140	8.18%
601-000-121-09 - Retirement	Expenses	12,760	13,018	15,109	18,712	3,603	23.85%
601-000-121-10 - Pension Expense	Expenses	(4,079)	4,572	-	-	-	0.00%
601-000-123-00 - Group Insurance	Expenses	27,792	34,209	54,010	43,343	(10,667)	-19.75%
601-000-130-00 - Workmans Compensation	Expenses	2,950	1,923	2,448	2,490	42	1.71%
601-000-137-00 - OPEB Expense	Expenses	2,791	548	-	-	-	0.00%
Total Personnel Services		422,089	450,861	439,530	459,310	19,780	4.50%
601-000-421-00 - Insurance	Expenses	54,926	56,174	60,667	80,205	19,538	32.20%
601-000-422-02 - Contracted Services	Expenses	(1,639)	2,885	3,500	5,000	1,500	42.86%
601-000-422-07 - Contracted Services	Expenses	9,089	(996)	39,700	30,000	(9,700)	-24.43%
601-000-423-05 - Advertising/Promotion Fees	Expenses	9,085	8,516	15,000	15,000	-	0.00%
601-000-424-06 - Rent	Expenses	159,863	168,342	163,423	173,417	9,994	6.12%
601-000-425-04 - Maintenance Equipment	Expenses	1,305	5,816	3,000	6,051	3,051	101.70%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Liquor Fund, Contd.						-	0.00%
601-000-425-05 - Maintenance Building	Expenses	5,087	21,813	5,300	12,000	6,700	126.42%
601-000-426-01 - Office Supplies	Expenses	1,487	1,145	3,000	2,500	(500)	-16.67%
601-000-426-03 - Supplies	Expenses	25,138	20,041	15,000	20,850	5,850	39.00%
601-000-426-04 - Cleaning Supplies	Expenses	332	-	1,000	500	(500)	-50.00%
601-000-426-17 - Uniforms & Clothing	Expenses	298	696	850	724	(126)	-14.82%
601-000-427-01 - Travel & Lodging	Expenses	2,514	2,227	2,500	2,317	(183)	-7.32%
601-000-427-02 - Registration & Training	Expenses	505	288	2,000	500	(1,500)	-75.00%
601-000-428-01 - Telephone	Expenses	4,304	5,038	4,500	5,241	741	16.47%
601-000-428-02 - Utilities	Expenses	22,384	24,046	27,000	25,018	(1,982)	-7.34%
601-000-428-03 - Heat	Expenses	3,548	4,157	4,000	4,325	325	8.13%
601-000-428-05 - Hauling Service	Expenses	3,187	3,621	3,300	3,767	467	14.15%
601-000-429-01 - Memberships & Dues	Expenses	315	586	600	610	10	1.67%
601-000-429-04 - Licenses	Expenses	750	750	750	780	30	4.00%
601-000-469-00 - Banking & Credit Card Fees	Expenses	63,037	82,315	66,000	85,641	19,641	29.76%
601-000-470-05 - Lease Interest Expense	Expenses	5,227	61,227	-	-	-	0.00%
601-000-852-01 - Purchases/Liquor	Expenses	2,198,642	2,314,841	2,372,400	2,229,075	(143,325)	-6.04%
601-000-852-02 - Purchases/Beer	Expenses	936,387	974,738	972,000	1,025,379	53,379	5.49%
601-000-852-03 - Purchases/Miscellaneous	Expenses	114,594	118,531	115,642	132,559	16,917	14.63%
601-000-852-04 - Purchases/Wine	Expenses	408,165	412,842	416,055	410,737	(5,318)	-1.28%
601-000-852-06 - Purchases/Lottery	Expenses	27,698	21,886	38,000	35,150	(2,850)	-7.50%
601-000-852-07 - OA Purchases-Wine Liquor	Expenses	2,225,151	2,267,715	2,307,000	2,440,849	133,849	5.80%
601-000-852-08 - OA-Purchases Beer/Malt Beer	Expenses	6,061,589	6,080,906	6,329,000	6,247,077	(81,923)	-1.29%
601-000-856-01 - Scholarship Program	Expenses	80,000	97,125	100,000	100,000	-	0.00%
601-000-890-00 - Depreciation Expense	Expenses	11,887	11,855	-	-	-	0.00%
601-000-890-01 - Lease Amortization	Expenses	25,003	92,504	-	-	-	0.00%
Total Other Expenses		12,459,857	12,861,629	13,071,187	13,095,272	24,085	0.18%
601-000-920-00 - Furniture & Equipment	Expenses	16,079	-	6,000	16,000	10,000	166.67%
601-000-950-01 - Capital less than \$5000	Expenses	-	4,634	5,000	15,000	10,000	200.00%
601-000-950-10 - IT Capital less than \$5000	Expenses	-	-	4,000	4,000	-	0.00%
Total Capital Expenses		16,079	4,634	15,000	35,000	20,000	133.33%
601-000-899-00 - Transfer Out (General Fund	Expenses	380,000	345,000	387,537	387,000	(537)	-0.14%
601-000-899-04 - Transfer out to Edgebrook	Expenses	100,000	100,000	100,000	100,000	-	0.00%
Total Transfers Out		480,000	445,000	487,537	487,000	(537)	-0.11%
Total Expenses & Transfers Out		13,378,025	13,762,124	14,013,254	14,076,582	63,328	0.45%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Airport							
606-000-4-334-09 - Grants	Revenues	294,956	304,539	1,828,860	988,000	(840,860)	-45.98%
606-000-4-441-08 - Reimbursed Expense	Revenues	0	2,411	-	-	-	0.00%
606-000-4-661-00 - Interest Income	Revenues	2,926	17,528	-	-	-	0.00%
606-000-4-661-02 - Lease Interest Revenue	Revenues	6,826	(1,225)	-	-	-	0.00%
606-000-4-664-01 - Lease Revenue	Revenues	40,161	-	-	-	-	0.00%
606-000-4-700-03 - Transfer in 75% S&U Tax	Revenues	-	239,000	-	-	-	0.00%
606-000-4-700-04 - Transfer in 25% Sales & Use	Revenues	-	76,875	-	-	-	0.00%
606-000-4-848-10 - Rental Income (Terminal)	Revenues	1,075	1,107	1,140	1,140	-	0.00%
606-000-4-848-11 - Landing Fees	Revenues	3,085	1,400	3,000	3,000	-	0.00%
606-000-4-848-12 - (Rentals)	Revenues	45,428	46,497	46,125	46,125	-	0.00%
606-000-4-848-16 - Fuel Flowage Fee	Revenues	11,199	14,473	12,500	12,500	-	0.00%
606-000-4-861-09 - Miscellaneous	Revenues	125	-	210	210	-	0.00%
Total Revenues		405,780	702,603	1,891,835	1,050,975	(840,860)	-44.45%
606-000-6-700-03 - Transfer In Landfill	Revenues	226,155	-	243,123	252,887	9,764	4.02%
606-000-6-700-04 - Transfer in (CIP)	Revenues	153,192	-	127,140	95,030	(32,110)	-25.26%
Total Transfers In		379,347	-	370,263	347,917	(22,346)	-6.04%
Total Revenues & Transfers In		785,127	702,603	2,262,098	1,398,892	(863,206)	-38.16%
606-000-101-00 - Regular Pay	Expenses	119,765	133,252	144,031	149,202	5,171	3.59%
606-000-101-01 - Temporary Pay	Expenses	6,161	867	6,800	6,600	(200)	-2.94%
606-000-101-04 - Overtime Pay	Expenses	2,314	2,531	4,000	4,000	-	0.00%
606-000-101-07 - Clothing/Boot Allowance	Expenses	300	-	650	1,000	350	53.85%
606-000-101-10 - Wellness Benefit	Expenses	50	-	-	-	-	0.00%
606-000-120-00 - FICA	Expenses	8,505	9,456	11,894	12,543	649	5.45%
606-000-121-09 - Retirement	Expenses	7,153	8,087	8,921	12,591	3,670	41.14%
606-000-121-10 - Pension Expense	Expenses	(1,197)	1,170	-	-	-	0.00%
606-000-123-00 - Group Insurance	Expenses	24,177	33,784	38,516	39,301	785	2.04%
606-000-130-00 - Workmans Compensation	Expenses	3,444	2,172	2,764	2,638	(126)	-4.55%
606-000-137-00 - OPEB Expense	Expenses	2,428	541	-	-	-	0.00%
Total Personnel Services		173,100	191,860	217,576	227,875	10,299	4.73%
606-000-421-00 - Insurance	Expenses	9,701	9,323	10,072	11,612	1,540	15.29%
606-000-422-02 - Contracted Services	Expenses	670	790	4,000	2,000	(2,000)	-50.00%
606-000-422-03 - Consulting/Expense	Expenses	-	903	-	-	-	0.00%
606-000-422-07 - Contracted Services	Expenses	6,115	6,000	9,500	9,500	-	0.00%
606-000-423-05 - Advertising/Promotion Fees	Expenses	295	-	-	-	-	0.00%
606-000-425-01 - Maintenance Office Equipment	Expenses	133	-	200	200	-	0.00%

**City of Brookings
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Account Number & Description	Type	2022 Actual	2023 Actual	2024 Adopted	2025 Requested	Req vs PY Adopted	
						Budget Change + /(-)	Budget Change %
Airport, Contd.							
606-000-425-03 - Maintenance Trucks	Expenses	-	360	750	750	-	0.00%
606-000-425-04 - Maintenance Equipment	Expenses	5,636	8,916	9,750	9,750	-	0.00%
606-000-425-05 - Maintenance Building	Expenses	2,705	350	2,000	1,000	(1,000)	-50.00%
606-000-425-06 - Maintenance Miscellaneous (Radio)	Expenses	-	8	200	200	-	0.00%
606-000-425-09 - Maintenance Grounds	Expenses	3,734	9,514	8,000	8,000	-	0.00%
606-000-426-01 - Office Supplies	Expenses	164	159	250	1,000	750	300.00%
606-000-426-03 - Supplies	Expenses	782	1,314	1,500	1,500	-	0.00%
606-000-426-04 - Cleaning Supplies	Expenses	-	20	150	150	-	0.00%
606-000-426-10 - Gasoline	Expenses	9,536	11,565	3,500	11,000	7,500	214.29%
606-000-426-11 - Oil & Grease	Expenses	383	435	500	500	-	0.00%
606-000-426-12 - Tires	Expenses	394	63	500	500	-	0.00%
606-000-426-13 - Diesel Fuel	Expenses	-	-	6,500	-	(6,500)	-100.00%
606-000-426-15 - Chemicals	Expenses	226	275	750	750	-	0.00%
606-000-426-17 - Uniforms & Clothing	Expenses	273	-	250	200	(50)	-20.00%
606-000-426-28 - Extinguishing Agents	Expenses	-	71	500	300	(200)	-40.00%
606-000-427-01 - Travel & Lodging	Expenses	3,028	948	3,500	3,200	(300)	-8.57%
606-000-427-02 - Registration & Training	Expenses	1,215	156	3,000	2,400	(600)	-20.00%
606-000-428-01 - Telephone	Expenses	2,284	2,464	2,500	2,500	-	0.00%
606-000-428-02 - Utilities	Expenses	12,844	14,925	13,500	14,000	500	3.70%
606-000-428-03 - Heat	Expenses	4,487	4,099	4,750	4,750	-	0.00%
606-000-429-00 - Miscellaneous Expense	Expenses	212	200	500	350	(150)	-30.00%
606-000-429-01 - Memberships & Dues	Expenses	300	300	400	375	(25)	-6.25%
606-000-890-00 - Depreciation Expense	Expenses	936,025	1,078,662	-	-	-	0.00%
606-000-898-00 - Asset Disposed Gain/Loss	Expenses	3,231,092	-	-	-	-	0.00%
Total Other Expenses		4,232,235	1,151,819	87,022	86,487	(535)	-0.61%
606-000-911-00 - Buildings & Structures	Expenses	-	8,468	-	36,530	36,530	0.00%
606-000-930-00 - Machinery & Equipment	Expenses	-	32,000	-	-	-	0.00%
606-000-940-00 - Other Capital	Expenses	98,249	340,218	1,956,000	1,046,500	(909,500)	-46.50%
606-000-950-10 - IT Capital less than \$5000	Expenses	-	-	1,500	1,500	-	0.00%
606-000-970-00 - Runway Improvements	Expenses	64,387	16,010	-	-	-	0.00%
Total Capital Expenses		162,636	396,696	1,957,500	1,084,530	(872,970)	-44.60%
Total Expenses		4,567,972	1,740,375	2,262,098	1,398,892	(863,206)	-38.16%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Edgebrook Golf Course							
607-000-4-346-04 - Fees	Revenues	162,691	193,674	160,000	180,000	20,000	12.50%
607-000-4-346-05 - Packages	Revenues	277,638	334,800	250,000	300,000	50,000	20.00%
607-000-4-346-06 - Cart Rentals	Revenues	76,338	98,065	73,000	90,000	17,000	23.29%
607-000-4-346-26 - Driving Range-Bucket	Revenues	23,607	30,610	22,000	25,000	3,000	13.64%
607-000-4-346-27 - Driving Range-Seasonal Single	Revenues	7,211	5,679	3,500	6,000	2,500	71.43%
607-000-4-346-28 - Driving Range-Seasonal Family	Revenues	1,290	645	750	750	-	0.00%
607-000-4-346-29 - Golf Lessons	Revenues	18,360	-	-	-	-	0.00%
607-000-4-346-45 - CIP Fee	Revenues	22,822	23,184	18,000	20,000	2,000	11.11%
607-000-4-346-46 - Pro Shop Revenue	Revenues	121,758	136,933	105,000	125,000	20,000	19.05%
607-000-4-347-00 - 15% Food and Beverage Sales	Revenues	2,400	1,200	1,500	1,000	(500)	-33.33%
607-000-4-441-08 - Reimbursed Expense	Revenues	2,177	1,824	-	-	-	0.00%
607-000-4-661-01 - Money Market Interest Income	Revenues	2,855	21,886	3,000	3,000	-	0.00%
607-000-4-661-02 - Lease Interest Revenue	Revenues	4,310	(420)	-	-	-	0.00%
607-000-4-664-00 - Sale of Fixed Assets	Revenues	2,864	-	-	-	-	0.00%
607-000-4-664-01 - Lease Revenue	Revenues	13,827	-	-	-	-	0.00%
607-000-4-861-09 - Miscellaneous (Cell Tower Rental)	Revenues	15,867	16,343	15,000	15,000	-	0.00%
Total Revenues		756,013	864,423	651,750	765,750	114,000	17.49%
607-000-6-700-06 - Transfer In (Liquor Store)	Revenues	100,000	100,000	100,000	100,000	-	0.00%
607-000-6-700-09 - Transfer in (CIP)	Revenues	140,500	148,000	830,000	278,000	(552,000)	-66.51%
Total Transfers In		240,500	248,000	930,000	378,000	(552,000)	-59.35%
Total Revenues & Transfers In		996,513	1,112,423	1,581,750	1,143,750	(438,000)	-27.69%
607-000-101-00 - Regular Pay	Expenses	125,488	120,414	128,418	136,192	7,774	6.05%
607-000-101-01 - Temporary Pay	Expenses	60,810	74,320	69,000	74,655	5,655	8.20%
607-000-101-04 - Overtime Pay	Expenses	1,770	1,070	2,000	2,000	-	0.00%
607-000-101-07 - Clothing/Boot Allowance	Expenses	1,000	-	1,000	1,000	-	0.00%
607-000-120-00 - FICA	Expenses	13,755	14,609	15,332	16,527	1,195	7.79%
607-000-121-09 - Retirement	Expenses	7,358	6,958	7,885	10,662	2,777	35.22%
607-000-121-10 - Pension Expense	Expenses	(3,480)	3,606	-	-	-	0.00%
607-000-123-00 - Group Insurance	Expenses	11,873	7,655	8,393	8,619	226	2.69%
607-000-130-00 - Workmans Compensation	Expenses	3,482	1,500	1,924	1,952	28	1.47%
607-000-137-00 - OPEB Expense	Expenses	1,191	123	-	-	-	0.00%
Total Personnel Services		223,246	230,254	233,952	251,607	17,655	7.55%
607-000-421-00 - Insurance	Expenses	5,243	6,545	7,320	7,799	479	6.55%
607-000-422-02 - Contracted Services	Expenses	670	790	1,000	10,000	9,000	900.00%
607-000-422-04 - Contracting Services/Pro	Expenses	286,032	309,251	240,000	320,000	80,000	33.33%

**City of Brookings
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							Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget	
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %	
Edgebrook Golf Course, Contd.								
607-000-422-15 - Drug & Alcohol Testing	Expenses	515	958	200	-	(200)	-100.00%	
607-000-423-05 - Advertising/Promotion Fees	Expenses	5,186	5,050	4,500	5,000	500	11.11%	
607-000-424-01 - Equipment Rental	Expenses	32,942	34,578	35,000	61,500	26,500	75.71%	
607-000-425-02 - Maintenance Motor Vehicles	Expenses	241	318	500	500	-	0.00%	
607-000-425-04 - Maintenance Equipment	Expenses	10,480	11,271	10,000	11,500	1,500	15.00%	
607-000-425-05 - Maintenance Building	Expenses	5,456	3,429	7,500	6,000	(1,500)	-20.00%	
607-000-425-08 - Maintenance Turf	Expenses	3,956	3,809	4,250	4,250	-	0.00%	
607-000-425-09 - Maintenance Grounds	Expenses	16,847	9,349	18,000	18,000	-	0.00%	
607-000-426-01 - Office Supplies	Expenses	333	652	500	700	200	40.00%	
607-000-426-03 - Supplies	Expenses	7,669	6,572	8,500	8,000	(500)	-5.88%	
607-000-426-04 - Cleaning Supplies	Expenses	1,473	2,460	2,000	3,000	1,000	50.00%	
607-000-426-10 - Gasoline	Expenses	11,225	11,203	10,500	11,500	1,000	9.52%	
607-000-426-11 - Oil & Grease	Expenses	1,007	1,125	1,300	1,300	-	0.00%	
607-000-426-12 - Tires	Expenses	-	99	500	500	-	0.00%	
607-000-426-13 - Diesel Fuel	Expenses	10,446	4,917	10,000	8,500	(1,500)	-15.00%	
607-000-426-14 - Fertilizer Supplies	Expenses	8,351	14,268	10,000	15,000	5,000	50.00%	
607-000-426-15 - Chemicals	Expenses	20,126	13,062	20,000	20,000	-	0.00%	
607-000-426-23 - Sand	Expenses	3,983	4,298	4,500	4,500	-	0.00%	
607-000-427-01 - Travel & Lodging	Expenses	-	300	750	750	-	0.00%	
607-000-427-02 - Registration & Training	Expenses	915	656	2,200	2,200	-	0.00%	
607-000-428-01 - Telephone	Expenses	4,395	4,755	5,500	5,500	-	0.00%	
607-000-428-02 - Utilities	Expenses	21,444	23,206	25,500	25,500	-	0.00%	
607-000-428-03 - Heat	Expenses	3,394	4,145	4,000	4,500	500	12.50%	
607-000-428-05 - Hauling Service	Expenses	-	-	200	-	(200)	-100.00%	
607-000-429-01 - Memberships & Dues	Expenses	100	100	-	100	100	0.00%	
607-000-429-08 - Postage	Expenses	-	47	100	100	-	0.00%	
607-000-469-00 - Banking & Credit Card Fees	Expenses	15,790	21,301	16,500	26,500	10,000	60.61%	
607-000-470-00 - Debt Service	Expenses	-	-	18,000	-	(18,000)	-100.00%	
607-000-470-05 - Lease Interest Expense	Expenses	69,213	(65,042)	-	-	-	0.00%	
607-000-854-00 - Refunds	Expenses	1,481	-	-	-	-	0.00%	
607-000-890-00 - Depreciation Expense	Expenses	113,143	114,177	-	-	-	0.00%	
607-000-890-01 - Lease Amortization	Expenses	117,507	(92,504)	-	-	-	0.00%	
Total Other Expenses		779,564	455,146	468,820	582,699	113,879	24.29%	

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Edgebrook Golf Course, Contd.							
607-000-910-00 - Land	Expenses	-	-	-	35,000	35,000	0.00%
607-000-911-00 - Buildings & Structures	Expenses	-	-	-	-	-	0.00%
607-000-920-00 - Furniture & Equipment	Expenses	700	7,980	-	-	-	0.00%
607-000-930-00 - Machinery & Equipment	Expenses	-	28,526	75,000	243,000	168,000	224.00%
607-000-940-00 - Other Capital	Expenses	114,359	80,167	855,000	-	(855,000)	-100.00%
607-000-950-01 - Capital less than \$5000	Expenses	1,500	-	-	-	-	0.00%
Total Capital Expenses		116,559	116,672	930,000	278,000	(652,000)	-70.11%
Total Expenses		1,119,370	802,073	1,632,772	1,112,306	(520,466)	-31.88%
Solid Waste Collections							
612-000-4-447-00 - Contributed Capital	Revenues	-	-	414,685	325,520	(89,165)	-21.50%
612-000-4-661-01 - Money Market Interest Income	Revenues	9,078	39,613	18,667	18,667	-	0.00%
612-000-4-848-01 - Utility Billing	Revenues	1,189,420	1,206,157	1,276,800	1,352,280	75,480	5.91%
612-000-4-861-09 - Miscellaneous	Revenues	2,204	93	-	-	-	0.00%
Total Revenues		1,200,701	1,245,863	1,710,152	1,696,467	(13,685)	-0.80%
612-000-101-00 - Regular Pay	Expenses	299,948	295,595	321,677	401,641	79,964	24.86%
612-000-101-01 - Temporary Pay	Expenses	2,288	-	-	-	-	0.00%
612-000-101-04 - Overtime Pay	Expenses	16,900	8,263	10,000	1,000	(9,000)	-90.00%
612-000-101-07 - Clothing/Boot Allowance	Expenses	2,500	-	2,750	2,750	-	0.00%
612-000-101-10 - Wellness Benefit	Expenses	50	-	-	-	-	0.00%
612-000-120-00 - FICA	Expenses	21,949	20,947	25,584	31,467	5,883	23.00%
612-000-121-00 - Pension Expense	Expenses	-	9,349	-	-	-	0.00%
612-000-121-09 - Retirement	Expenses	10,686	18,472	20,066	30,623	10,557	52.61%
612-000-123-00 - Group Insurance	Expenses	70,491	72,399	78,657	104,528	25,871	32.89%
612-000-130-00 - Workmans Compensation	Expenses	11,873	8,494	10,820	10,533	(287)	-2.66%
612-000-137-00 - OPEB Expense	Expenses	7,078	1,161	-	-	-	0.00%
Total Personnel Services		443,763	434,681	469,553	582,542	112,989	24.06%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Solid Waste Collections, Contd.							
612-000-421-00 - Insurance	Expenses	12,056	14,077	14,472	15,753	1,281	8.85%
612-000-422-02 - Contracted Services	Expenses	-	1,745	2,500	2,500	-	0.00%
612-000-422-06 - Other Services (Medical)	Expenses	-	5,067	300	300	-	0.00%
612-000-422-07 - Contracted Services	Expenses	50,758	48,805	83,225	164,350	81,125	97.48%
612-000-422-08 - Miscellaneous Services (Computer Services)	Expenses	28,748	30,113	32,350	33,000	650	2.01%
612-000-422-15 - Drug & Alcohol Testing	Expenses	206	620	250	300	50	20.00%
612-000-423-01 - Publication & Recording Fees	Expenses	-	-	500	500	-	0.00%
612-000-423-05 - Advertising/Promotion Fees	Expenses	21,175	18,000	31,640	77,250	45,610	144.15%
612-000-425-03 - Maintenance Trucks	Expenses	59,146	31,193	119,300	116,600	(2,700)	-2.26%
612-000-425-04 - Maintenance Equipment	Expenses	40,956	30,194	-	-	-	0.00%
612-000-425-05 - Maintenance Building	Expenses	674	1,845	6,100	3,225	(2,875)	-47.13%
612-000-425-06 - Maintenance Miscellaneous (Radio)	Expenses	2,612	1,676	2,050	2,091	41	2.00%
612-000-426-01 - Office Supplies	Expenses	2,128	2,319	3,365	3,750	385	11.44%
612-000-426-03 - Supplies	Expenses	968	3,192	7,150	7,375	225	3.15%
612-000-426-08 - Supplies/Dumpsters & Carts	Expenses	40,957	41,364	20,000	40,000	20,000	100.00%
612-000-426-10 - Gasoline	Expenses	76	53	2,500	2,500	-	0.00%
612-000-426-11 - Oil & Grease	Expenses	2,539	125	5,125	5,125	-	0.00%
612-000-426-12 - Tires	Expenses	22,336	14,431	14,000	15,400	1,400	10.00%
612-000-426-13 - Diesel Fuel	Expenses	86,295	64,562	90,000	75,000	(15,000)	-16.67%
612-000-426-17 - Uniforms & Clothing	Expenses	144	4,034	4,075	4,075	-	0.00%
612-000-427-01 - Travel & Lodging	Expenses	307	-	2,000	3,000	1,000	50.00%
612-000-427-02 - Registration & Training	Expenses	250	-	2,000	3,000	1,000	50.00%
612-000-428-01 - Telephone	Expenses	2,367	2,382	4,075	4,075	-	0.00%
612-000-428-02 - Utilities	Expenses	3,772	4,685	5,220	5,300	80	1.53%
612-000-428-03 - Heat	Expenses	16,627	9,900	7,667	8,051	384	5.01%
612-000-428-05 - Hauling Service	Expenses	272,488	267,175	268,180	396,275	128,095	47.76%
612-000-429-04 - Licenses	Expenses	-	-	55	130	75	136.36%
612-000-890-00 - Depreciation Expense	Expenses	92,865	108,291	-	-	-	0.00%
Total Other Expenses		760,450	705,849	728,099	988,925	260,826	35.82%
612-000-930-00 - Machinery & Equipment	Expenses	-	584,714	435,000	125,000	(310,000)	-71.26%
612-000-940-00 - Other Capital	Expenses	-	-	77,500	-	(77,500)	-100.00%
Total Capital Expenses		-	584,714	512,500	125,000	(387,500)	-75.61%
Total Expenses		1,204,212	1,725,244	1,710,152	1,696,467	(13,685)	-0.80%

**City of Brookings
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						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Solid Waste Disposal							
625-000-4-334-09 - Grants	Revenues	6,279	54,382	-	-	-	0.00%
625-000-4-447-00 - Contributed Capital	Revenues	-	-	2,769,191	3,255,613	486,422	17.57%
625-000-4-661-00 - Interest Income	Revenues	34,779	24,346	22,700	22,700	-	0.00%
625-000-4-661-01 - Money Market Interest Income	Revenues	41,234	212,097	82,945	82,945	-	0.00%
625-000-4-661-02 - Lease Interest Revenue	Revenues	2,628	(712)	-	-	-	0.00%
625-000-4-664-00 - Sale of Fixed Assets	Revenues	-	3,550	-	-	-	0.00%
625-000-4-664-01 - Lease Revenue	Revenues	27,391	1,263	-	-	-	0.00%
625-000-4-848-03 - Landfill Tickets	Revenues	2,792,421	2,834,457	2,660,850	3,022,500	361,650	13.59%
625-000-4-848-12 - (Rentals)	Revenues	29,860	28,875	28,770	28,770	-	0.00%
625-000-4-848-22 - Recycled Materials	Revenues	19,443	26,222	10,748	10,000	(748)	-6.96%
625-000-4-861-09 - Miscellaneous	Revenues	32,922	4,086	-	-	-	0.00%
Total Revenues		2,986,957	3,188,566	5,575,204	6,422,528	847,324	15.20%
625-000-101-00 - Regular Pay	Expenses	277,100	416,424	577,858	480,564	(97,294)	-16.84%
625-000-101-01 - Temporary Pay	Expenses	15,066	22,917	33,280	36,920	3,640	10.94%
625-000-101-04 - Overtime Pay	Expenses	30,502	19,604	12,000	17,000	5,000	41.67%
625-000-101-06 - Car Allowance	Expenses	-	-	-	1,320	1,320	0.00%
625-000-101-07 - Clothing/Boot Allowance	Expenses	2,000	-	2,250	2,250	-	0.00%
625-000-101-10 - Wellness Benefit	Expenses	325	-	-	150	150	0.00%
625-000-120-00 - FICA	Expenses	22,729	33,223	47,962	40,720	(7,242)	-15.10%
625-000-121-09 - Retirement	Expenses	18,097	26,114	35,620	37,493	1,873	5.26%
625-000-121-10 - Pension Expense	Expenses	(5,104)	(7,023)	-	-	-	0.00%
625-000-123-00 - Group Insurance	Expenses	80,469	78,145	91,726	95,120	3,394	3.70%
625-000-130-00 - Workmans Compensation	Expenses	7,496	9,021	11,387	13,665	2,278	20.01%
625-000-137-00 - OPEB Expense	Expenses	8,079	1,252	-	-	-	0.00%
Total Personnel Services		456,759	599,676	812,082	725,202	(86,880)	-10.70%
625-000-220-01 - Restricted Closure	Expenses	-	-	27,832	156,060	128,228	460.72%
625-000-220-02 - Restricted Post Closure	Expenses	-	-	41,419	42,248	829	2.00%
625-000-220-05 - Restricted Future SW Facility	Expenses	-	-	100,000	100,000	-	0.00%
625-000-421-00 - Insurance	Expenses	11,551	12,406	14,144	24,754	10,610	75.02%
625-000-422-01 - Legal Services	Expenses	-	-	300	500	200	66.67%
625-000-422-02 - Contracted Services	Expenses	2,961	1,745	2,500	2,550	50	2.00%
625-000-422-03 - Consulting/Expense	Expenses	114,962	186,134	43,500	200,500	157,000	360.92%
625-000-422-06 - Other Services (Medical)	Expenses	-	-	200	200	-	0.00%
625-000-422-07 - Contracted Services	Expenses	88,940	143,935	230,247	230,712	465	0.20%
625-000-422-08 - Miscellaneous Services (Computer Services)	Expenses	-	1,615	7,400	7,681	281	3.80%

**City of Brookings
2025 Proposed Budget**



						Req vs PY Adopted	
Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Solid Waste Disposal, Contd.							
625-000-422-09 - Testing Services	Expenses	26,288	26,764	30,000	74,000	44,000	146.67%
625-000-422-15 - Drug & Alcohol Testing	Expenses	25	519	200	250	50	25.00%
625-000-423-01 - Publication & Recording Fees	Expenses	-	-	200	250	50	25.00%
625-000-423-05 - Advertising/Promotion Fees	Expenses	2,536	6,403	10,500	18,200	7,700	73.33%
625-000-424-01 - Equipment Rental	Expenses	1,085	3,638	10,000	10,000	-	0.00%
625-000-425-03 - Maintenance Trucks	Expenses	6,702	2,319	10,500	10,750	250	2.38%
625-000-425-04 - Maintenance Equipment	Expenses	138,339	191,201	102,200	113,230	11,030	10.79%
625-000-425-05 - Maintenance Building	Expenses	5,081	3,265	10,750	11,730	980	9.12%
625-000-425-09 - Maintenance Grounds	Expenses	1,992	98,889	34,000	4,000	(30,000)	-88.24%
625-000-426-01 - Office Supplies	Expenses	2,889	2,816	4,440	4,600	160	3.60%
625-000-426-03 - Supplies	Expenses	12,147	12,982	13,230	13,700	470	3.55%
625-000-426-04 - Cleaning Supplies	Expenses	8,332	10,694	4,016	4,200	184	4.58%
625-000-426-10 - Gasoline	Expenses	7,454	6,869	6,375	6,375	-	0.00%
625-000-426-11 - Oil & Grease	Expenses	1,028	672	5,000	5,000	-	0.00%
625-000-426-12 - Tires	Expenses	2,669	5,179	20,000	25,000	5,000	25.00%
625-000-426-13 - Diesel Fuel	Expenses	134,233	140,057	128,438	130,000	1,563	1.22%
625-000-426-17 - Uniforms & Clothing	Expenses	103	5,469	5,000	5,000	-	0.00%
625-000-426-18 - Gravel	Expenses	9,079	15,100	30,000	45,000	15,000	50.00%
625-000-426-27 - Alternate Cover	Expenses	14,007	15,986	20,932	21,351	419	2.00%
625-000-427-01 - Travel & Lodging	Expenses	645	1,927	8,500	9,000	500	5.88%
625-000-427-02 - Registration & Training	Expenses	2,432	4,350	10,000	7,000	(3,000)	-30.00%
625-000-428-01 - Telephone	Expenses	3,206	3,155	4,200	4,800	600	14.29%
625-000-428-02 - Utilities	Expenses	2,763	3,444	4,920	5,040	120	2.44%
625-000-428-03 - Heat	Expenses	26,971	14,941	13,390	14,060	670	5.00%
625-000-428-05 - Hauling Service	Expenses	8,820	12,455	12,500	12,500	-	0.00%
625-000-429-01 - Memberships & Dues	Expenses	745	840	4,350	4,350	-	0.00%
625-000-429-05 - Rodent Control	Expenses	2,060	2,147	3,000	3,060	60	2.00%
625-000-429-07 - Miscellaneous Services	Expenses	3,901	4,006	3,450	3,519	69	2.00%
625-000-429-11 - State Fees	Expenses	56,468	56,628	62,000	63,240	1,240	2.00%
625-000-432-00 - Post Closure	Expenses	118,219	84,782	-	-	-	0.00%
625-000-890-00 - Depreciation Expense	Expenses	357,686	468,843	-	-	-	0.00%
625-000-897-00 - Interest Expense	Expenses	500	250	500	500	-	0.00%
Total Other Expenses		1,176,819	1,552,423	1,040,132	1,394,910	354,778	34.11%

**City of Brookings
2025 Proposed Budget**



Req vs PY Adopted

Account Number & Description	Type	2022	2023	2024	2025	Budget	Budget
		Actual	Actual	Adopted	Requested	Change + /(-)	Change %
Solid Waste Disposal, Contd.							
625-000-911-00 - Buildings & Structures	Expenses	-	242,085	2,587,500	2,005,000	(582,500)	-22.51%
625-000-920-00 - Furniture & Equipment	Expenses	-	81,260	35,000	124,400	89,400	255.43%
625-000-930-00 - Machinery & Equipment	Expenses	970,871	137,095	530,000	1,515,000	985,000	185.85%
625-000-940-07 - IT Other Capital	Expenses	-	-	8,000	49,000	41,000	512.50%
625-000-950-01 - Capital less than \$5000	Expenses	-	1,479	-	-	-	0.00%
625-000-950-10 - IT Capital less than \$5000	Expenses	-	1,357	9,000	9,000	-	0.00%
Total Capital Expenses		970,871	463,276	3,169,500	3,702,400	532,900	16.81%
625-000-899-00 - Transfer Out (General Fund)	Expenses	469,345	324,067	310,368	292,314	(18,054)	-5.82%
625-000-899-01 - Transfer Out (Airport)	Expenses	226,155	239,000	243,123	252,887	9,764	4.02%
625-000-899-20 - Transfer Out (CIP - PW Office Contribution)	Expenses	-	-	-	54,815	54,815	0.00%
625-000-899-24 - Transfer Out (Public Art)	Expenses	100	100	-	-	-	0.00%
Total Transfers Out		695,600	563,167	553,491	600,016	46,525	8.41%
Total Expenses & Transfers Out		3,300,049	3,178,542	5,575,204	6,422,528	847,324	15.20%
Research & Technology Center							
630-000-4-661-01 - Money Market Interest Income	Revenues	618	4,049	-	-	-	0.00%
630-000-4-848-12 - (Rentals)	Revenues	118,106	120,479	116,944	119,944	3,000	2.57%
630-000-4-861-09 - Miscellaneous	Revenues	34,543	35,429	32,000	32,000	-	0.00%
Total Revenues		153,267	159,957	148,944	151,944	3,000	2.01%
630-000-421-00 - Insurance	Expenses	4,680	4,392	5,079	5,311	232	4.56%
630-000-422-07 - Contracted Services	Expenses	6,093	10,699	14,600	14,600	-	0.00%
630-000-425-04 - Maintenance Equipment	Expenses	7,806	7,205	16,000	16,000	-	0.00%
630-000-425-05 - Maintenance Building	Expenses	12,732	7,412	4,000	4,000	-	0.00%
630-000-426-03 - Supplies	Expenses	-	542	200	200	-	0.00%
630-000-426-04 - Cleaning Supplies	Expenses	524	804	1,000	1,000	-	0.00%
630-000-428-01 - Telephone	Expenses	-	-	750	750	-	0.00%
630-000-428-02 - Utilities	Expenses	42,114	49,536	43,000	50,000	7,000	16.28%
630-000-428-03 - Heat	Expenses	9,201	10,545	10,000	11,000	1,000	10.00%
630-000-428-05 - Hauling Service	Expenses	3,247	3,442	3,500	4,500	1,000	28.57%
630-000-890-00 - Depreciation Expense	Expenses	52,802	51,791	-	-	-	0.00%
Total Other Expenses		139,199	146,367	98,129	107,361	9,232	9.41%
630-000-899-00 - Transfer Out (General Fund)	Expenses	38,270	39,501	50,815	44,583	(6,232)	-12.26%
Total Transfers Out		38,270	39,501	50,815	44,583	(6,232)	-12.26%
Total Expenses & Transfers Out		177,469	185,868	148,944	151,944	3,000	2.01%