



2025 Budget

2025 Budget Workshops

September 10

- Overview
- Operating Budget
- Outside Agencies
- 10-Year Financial Plan

September 24

- 10-year Capital Improvement Plan
- Fee Schedule

October 8
(Optional)

- Recap & Discussion

2025 Budget Adoption Process

Aug. 27 • First Reading of Property Tax Levy Ordinance

Sep. 10 • Second Reading of Property Tax Levy Ordinance

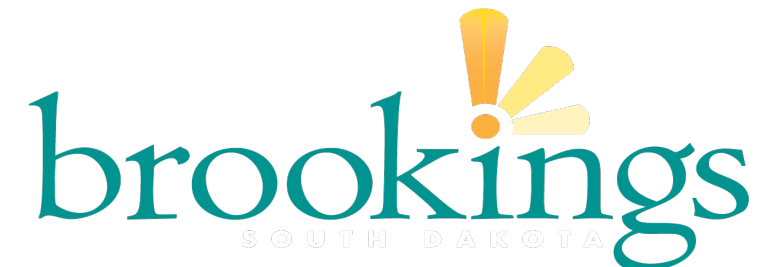
Oct. 22 • First Reading of 2025 Budget Ordinance

Nov. 12 • Second reading of 2025 Budget Ordinance
• Adoption of 10-Year CIP
• Adoption of Fee Schedule



Workshop #1 Agenda

- 2025 Budget Highlights
- Total Budget Comparison
- Primary Revenue Sources
- Budget Overview
 - ▶ General Fund
 - ▶ Special Revenue Funds
 - ▶ Enterprise Funds
- 10-year General Fund Projection
- Outside Agency Discussion
- Questions and Feedback



Budget Overview

- The budget serves as a:
 - ▶ Policy Tool
 - ▶ Operations Guide
 - ▶ Financial Plan
 - ▶ Communications Device
- The budget considers the City Council's five (5) focus areas:
 - ▶ Fiscal Responsibility
 - ▶ Safe, Inclusive, and Connected Community
 - ▶ Service and Innovation Excellence
 - ▶ Economic Growth
 - ▶ Sustainability

BROOKINGS BUDGET

The City of Brookings adopts a budget on an annual basis to set the strategic direction for the upcoming year.

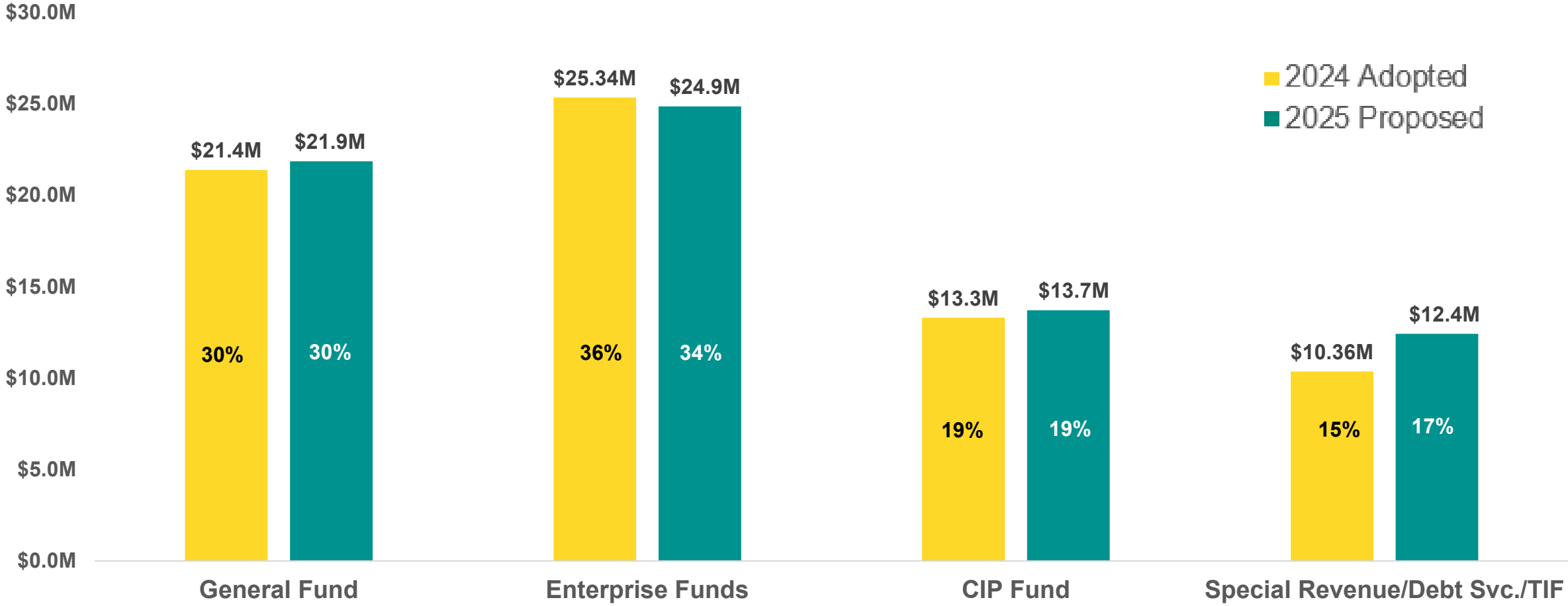
The budget serves as a policy tool, operations guide, financial plan, and communications device while aligning with City Council's five (5) focus areas.



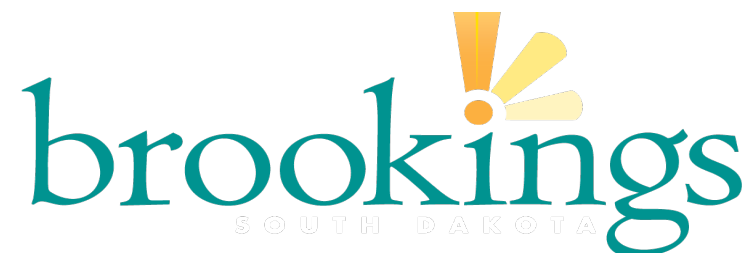
2025 BUDGET HIGHLIGHTS

- Balanced Budgeting
- Positive Sales Tax Growth
- \$475k General Fund increase from 2024 Adopted Budget
- No IM 28 Impact Included (Est. \$1.6M)
- Staffing Increase – Adding Two (2) Positions
- Intuitive
- Sustainable

Total Budget Expense Comparison



	2025 Requested	2024 Adopted	Difference	% YoY
Total Budget	\$ 72,849,780	\$ 70,392,858	\$ 2,456,922	3.5%



Primary Revenue Sources

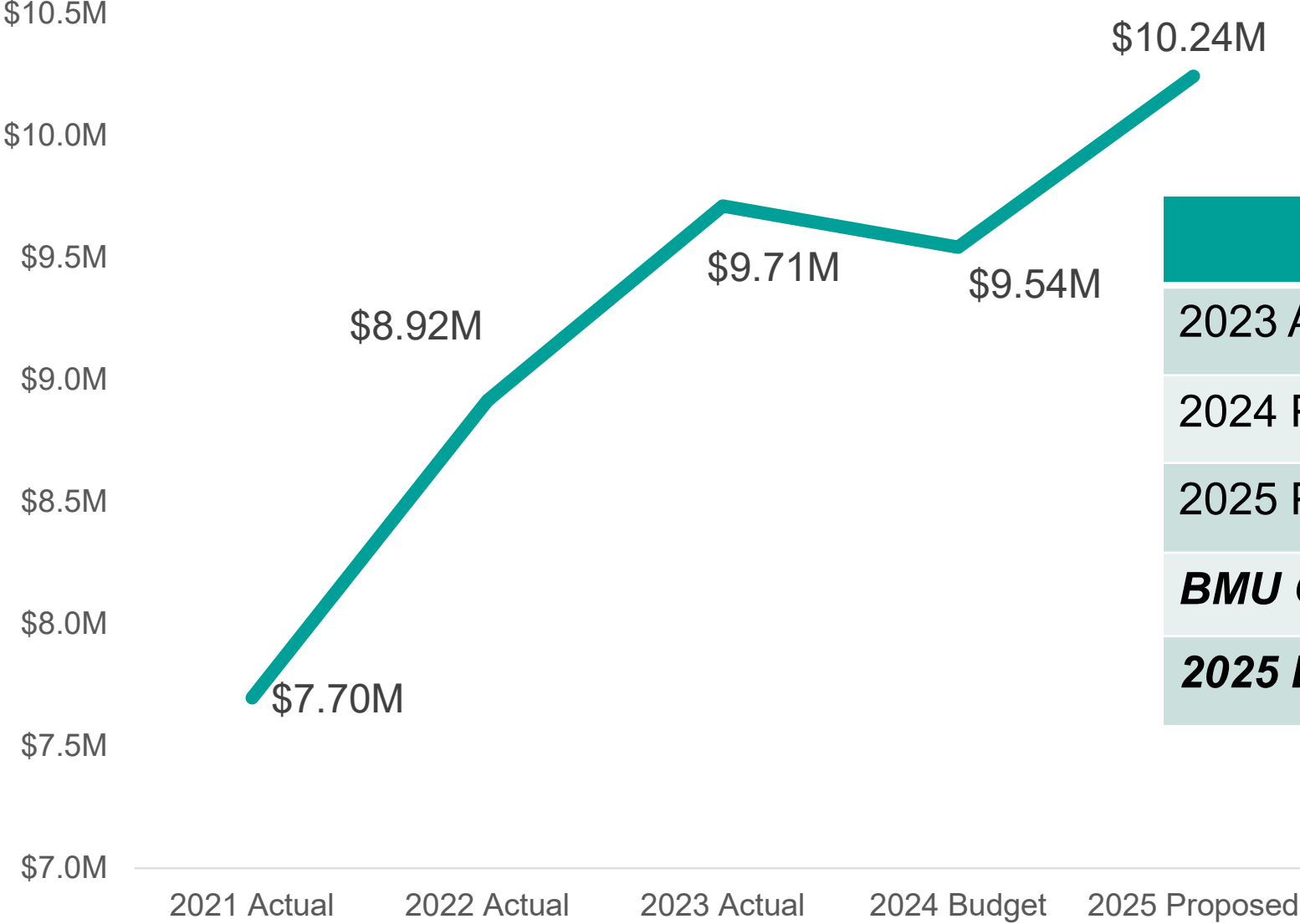
Sales Tax

Property Tax

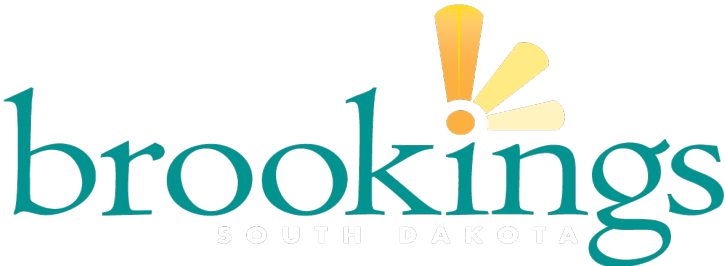
Bed, Booze, and
Board (3B) Tax

Business
Improvement
District
(BID)/"Pillow" Tax

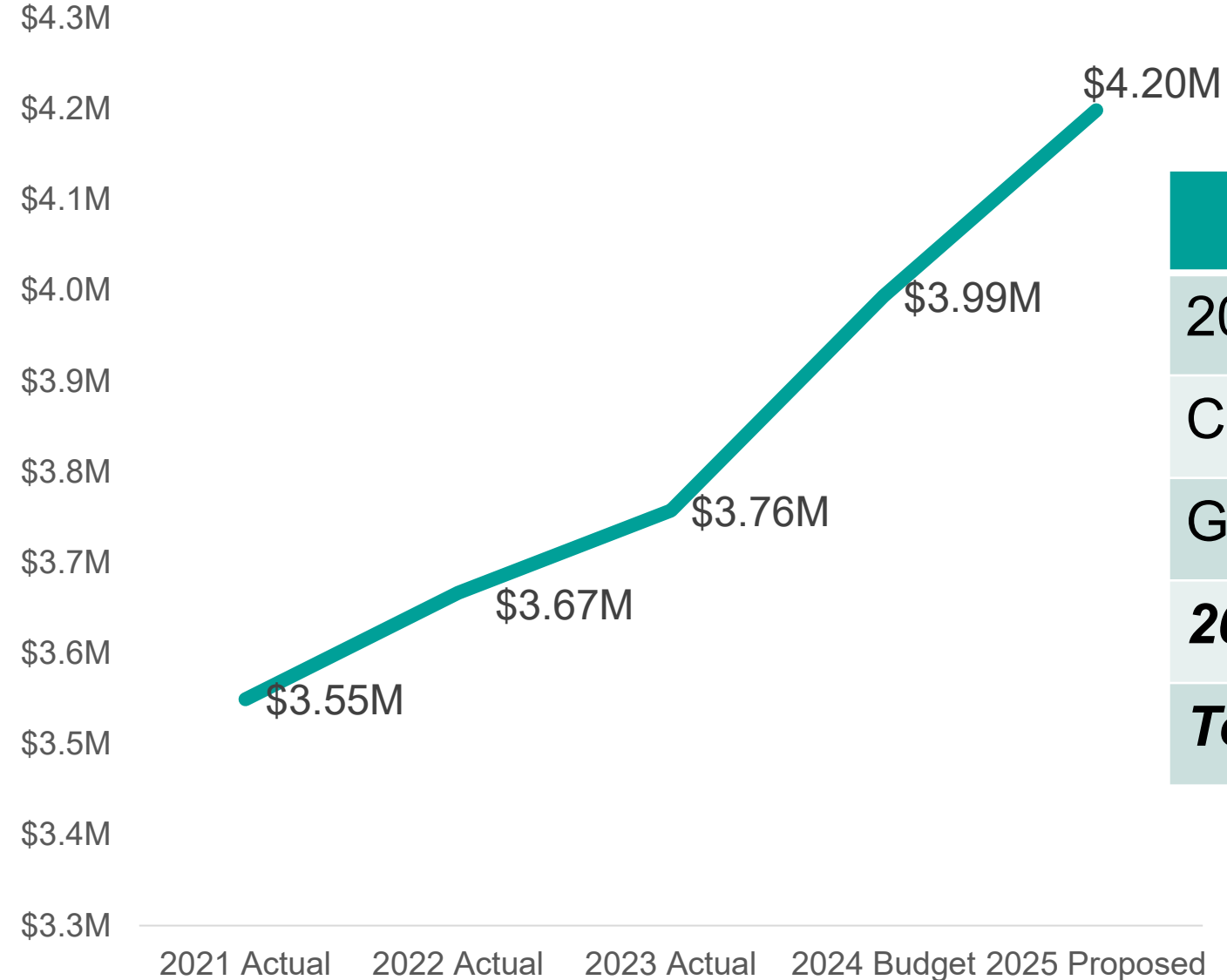
Sales Tax



Growth Assumptions	
2023 Actual	\$9,711,761
2024 Projected +2.2%	\$9,925,419
2025 Projected +2.2%	\$10,143,779
BMU Ongoing (GF)	\$100,000
2025 Budget	\$10,243,779



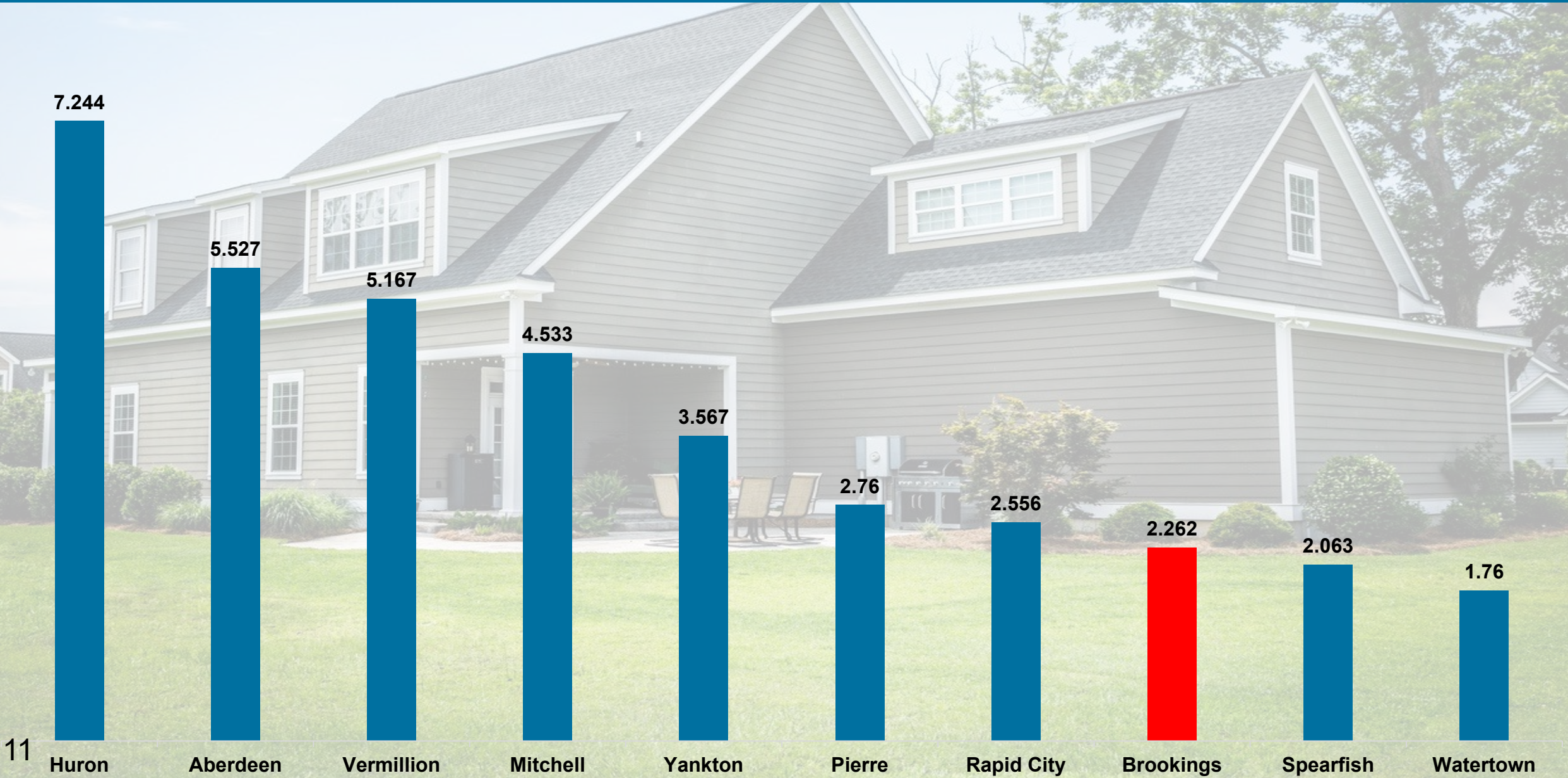
Property Tax



Growth Assumptions	
2024 Budget	\$3,993,729
CPI 3%	119,812
Growth 2.1324%	85,162
2025 Proposed	\$4,198,703
Total Increase	\$204,974



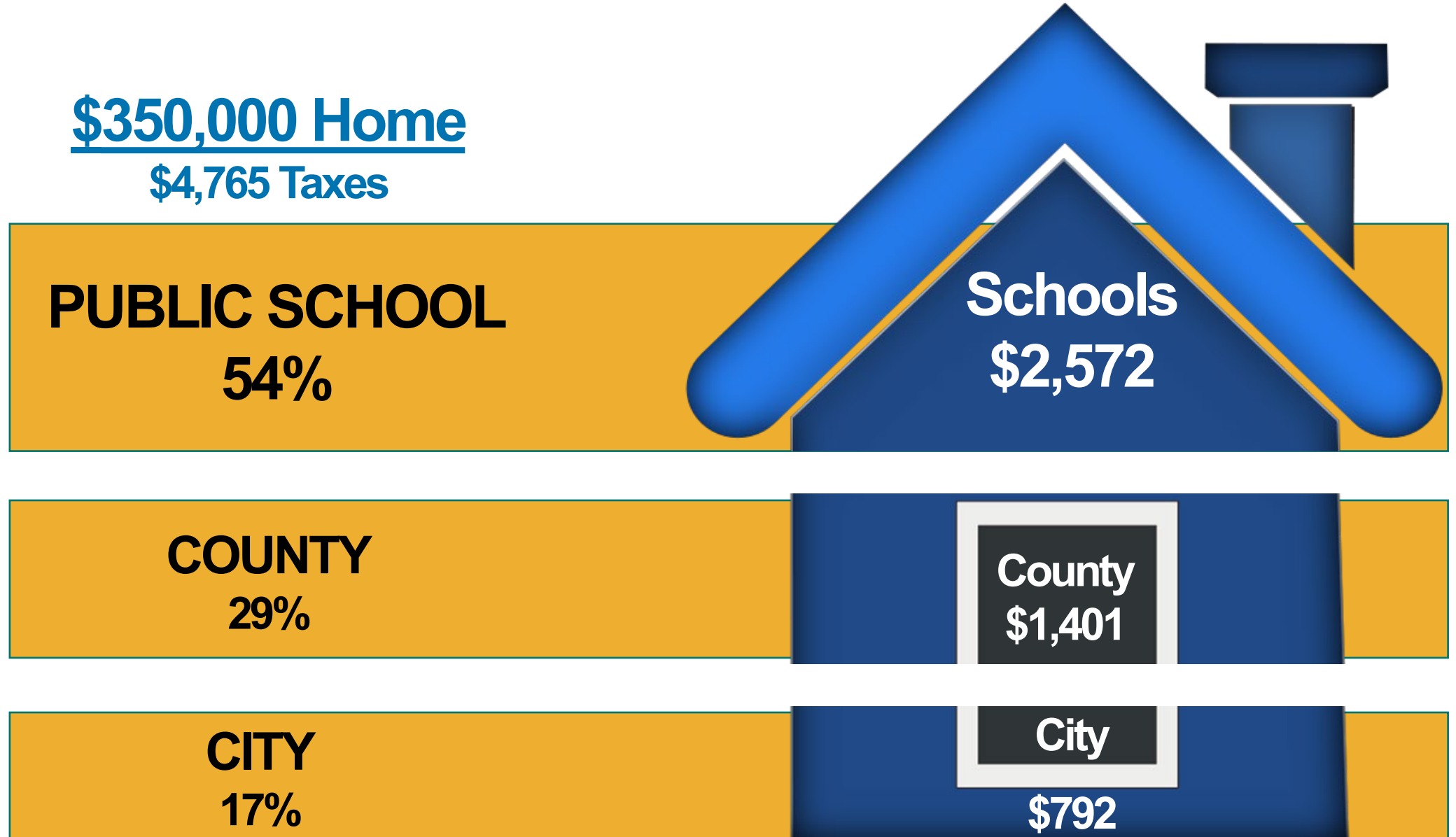
Property Tax Mill Rate by Municipality



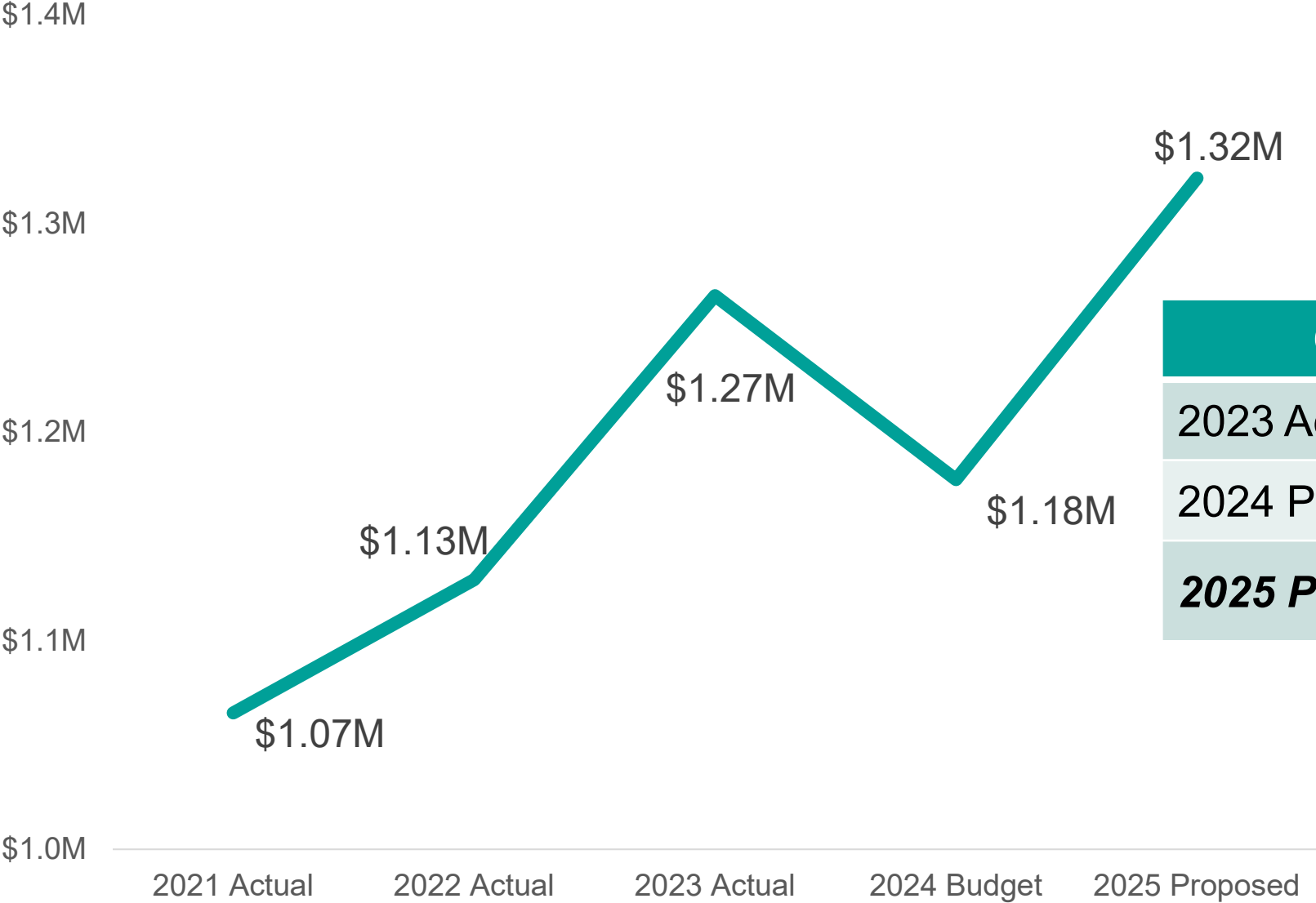
WHERE PROPERTY TAXES GO

\$350,000 Home

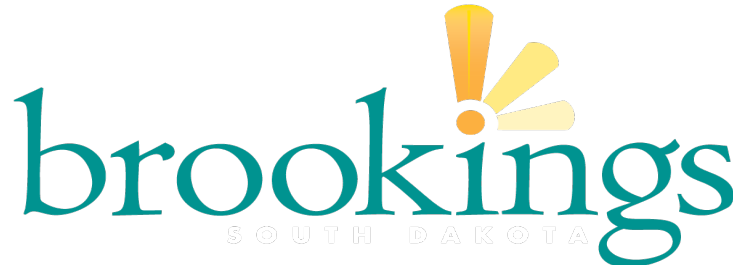
\$4,765 Taxes



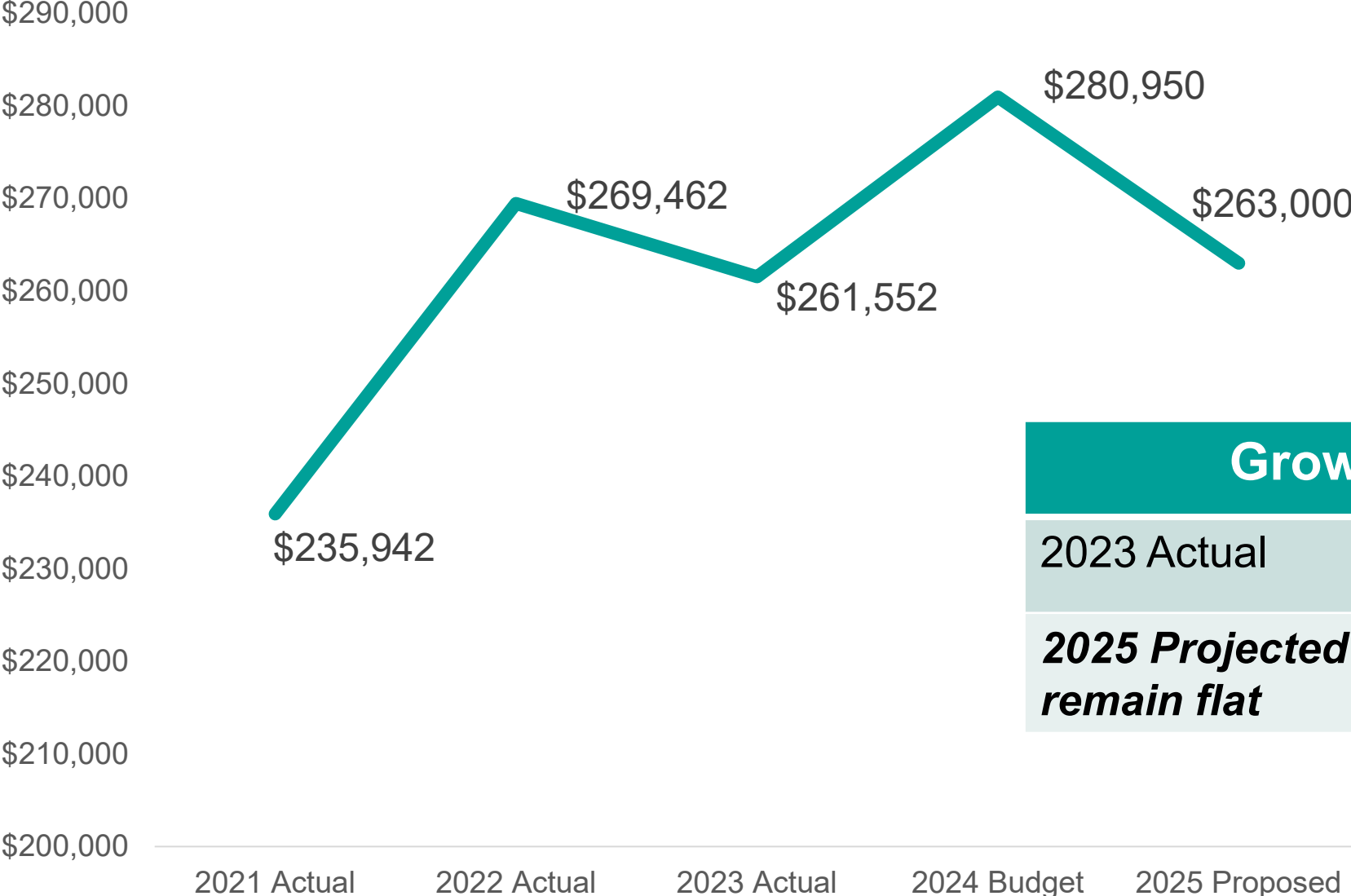
BBB Tax



Growth Assumptions	
2023 Actual	\$1,265,448
2024 Projected +2.2%	\$1,293,287
2025 Projected +2.2%	\$1,321,740



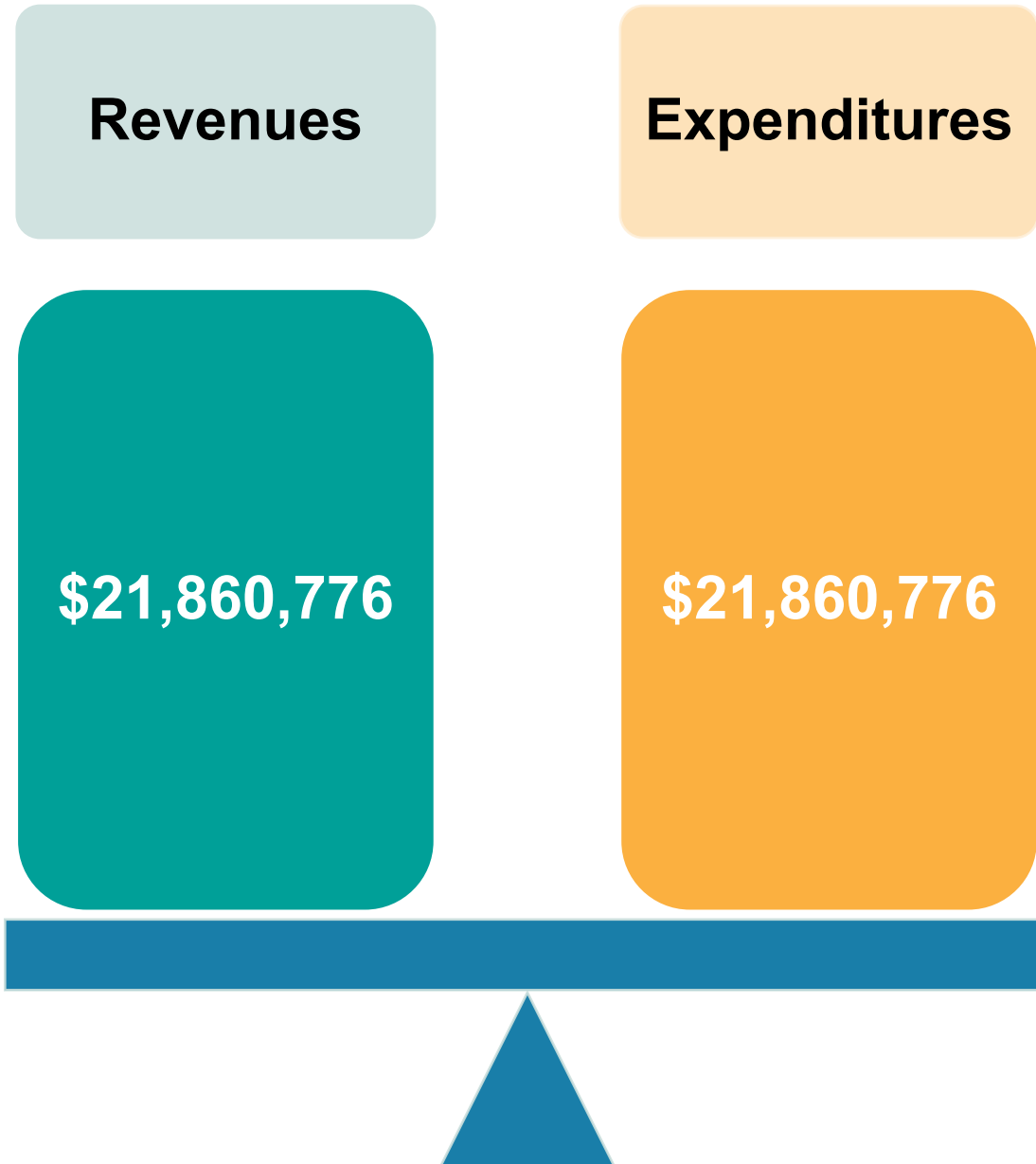
Pillow (BID) Tax



Growth Assumptions	
2023 Actual	\$261,552
2025 Projected to remain flat	\$263,000



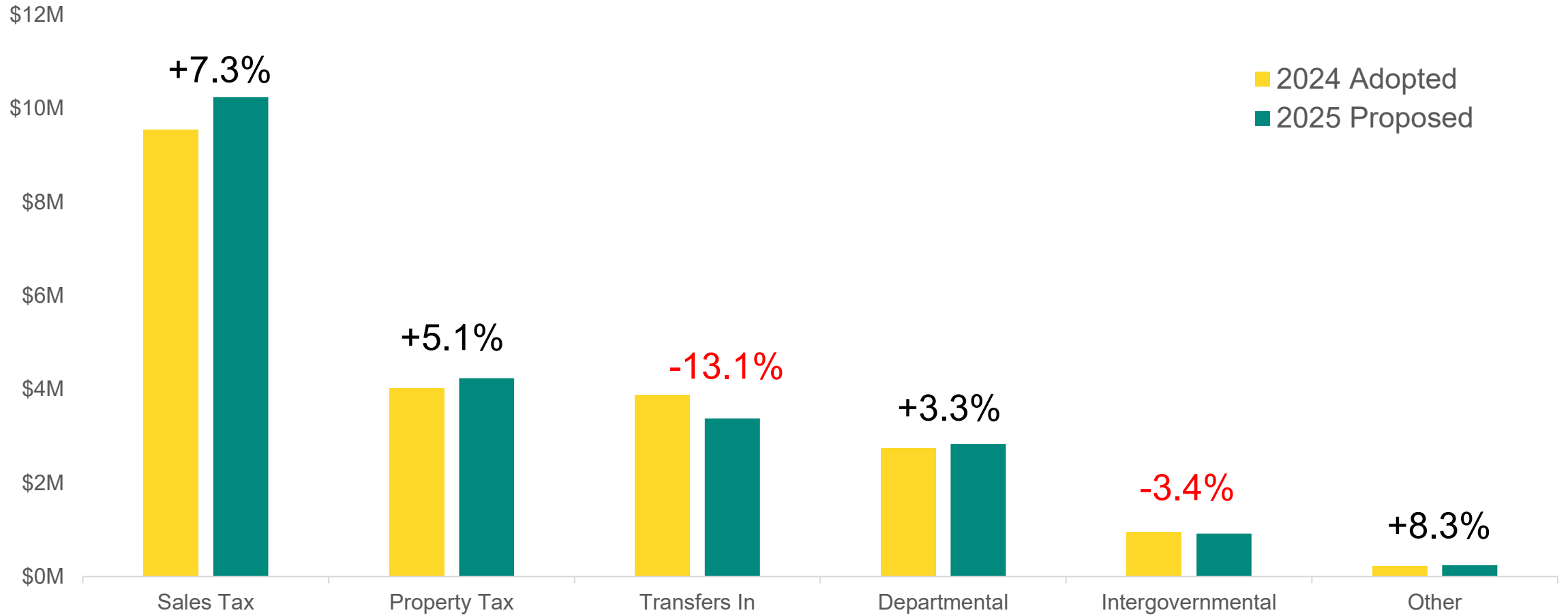
General Fund Overview



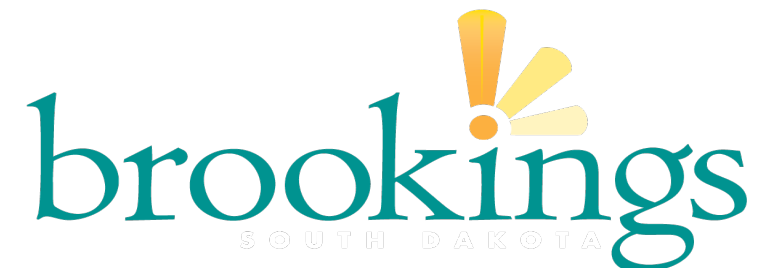
2025 General Fund Projects & Initiatives

- Staff Additions
 - ▶ Master Mechanic – Public Works
 - ▶ Associate Planner – Community Development
- OpenGov Implementation – Budgeting and Planning
- Growing Community Service Division
 - ▶ Code Enforcement Transition
- Growing Activity Center Membership & Programming

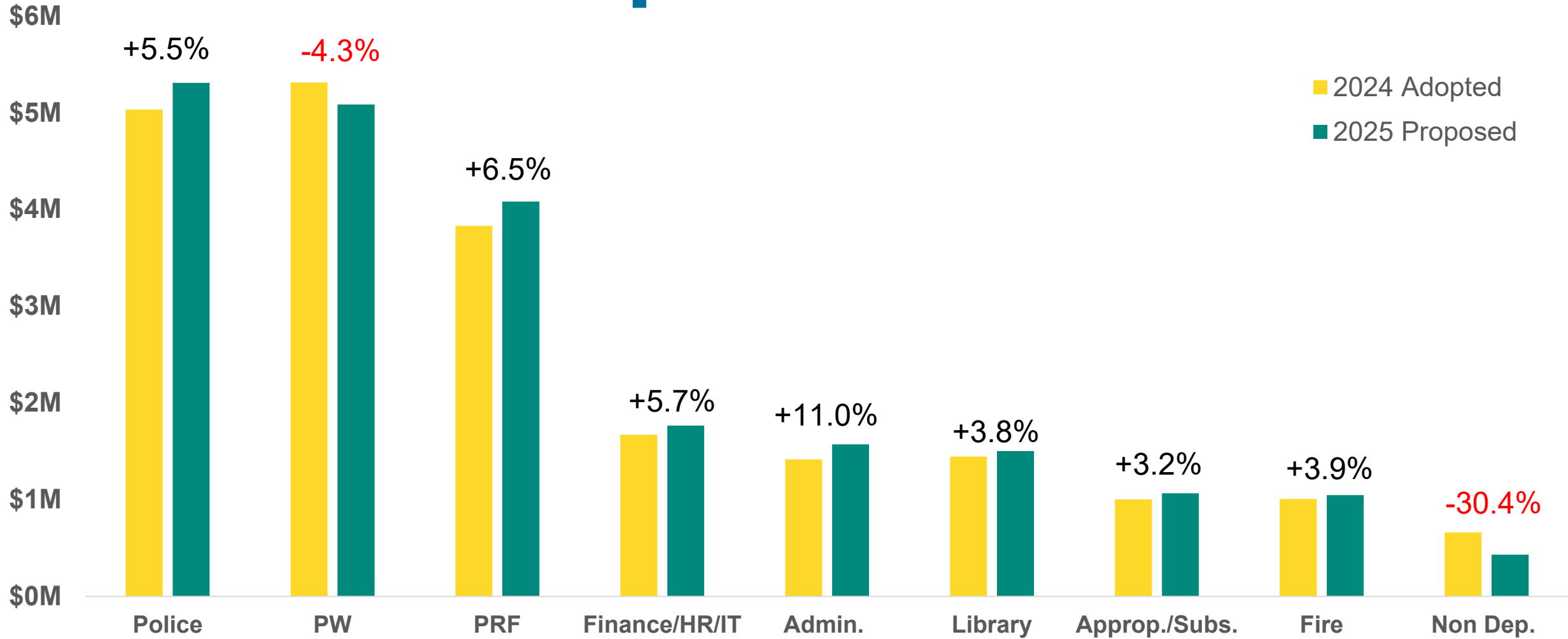
General Fund Revenue



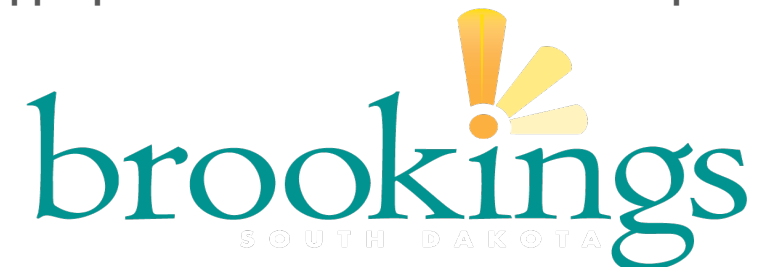
	2025 Requested	2024 Adopted	Difference	% YoY
Total Budget	\$ 21,860,776	\$ 21,386,056	\$ 474,720	2.2%



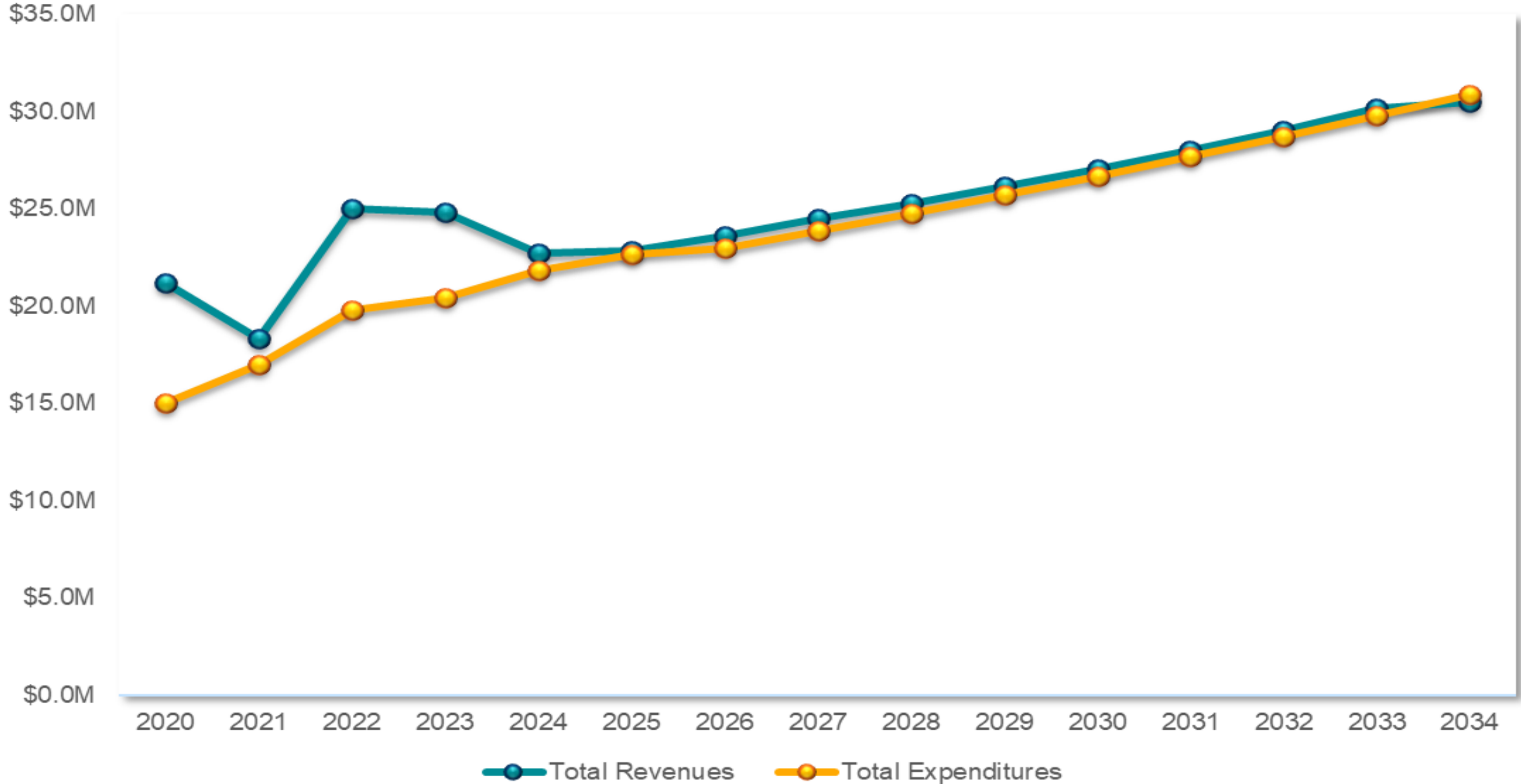
General Fund Expenditures



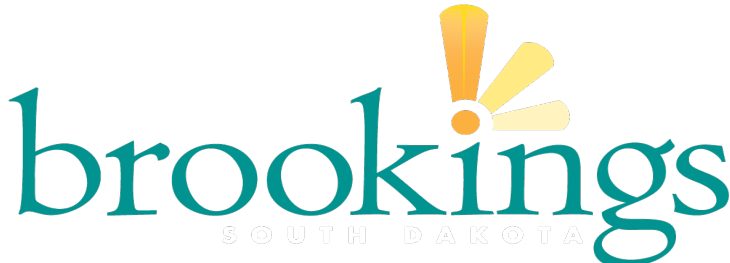
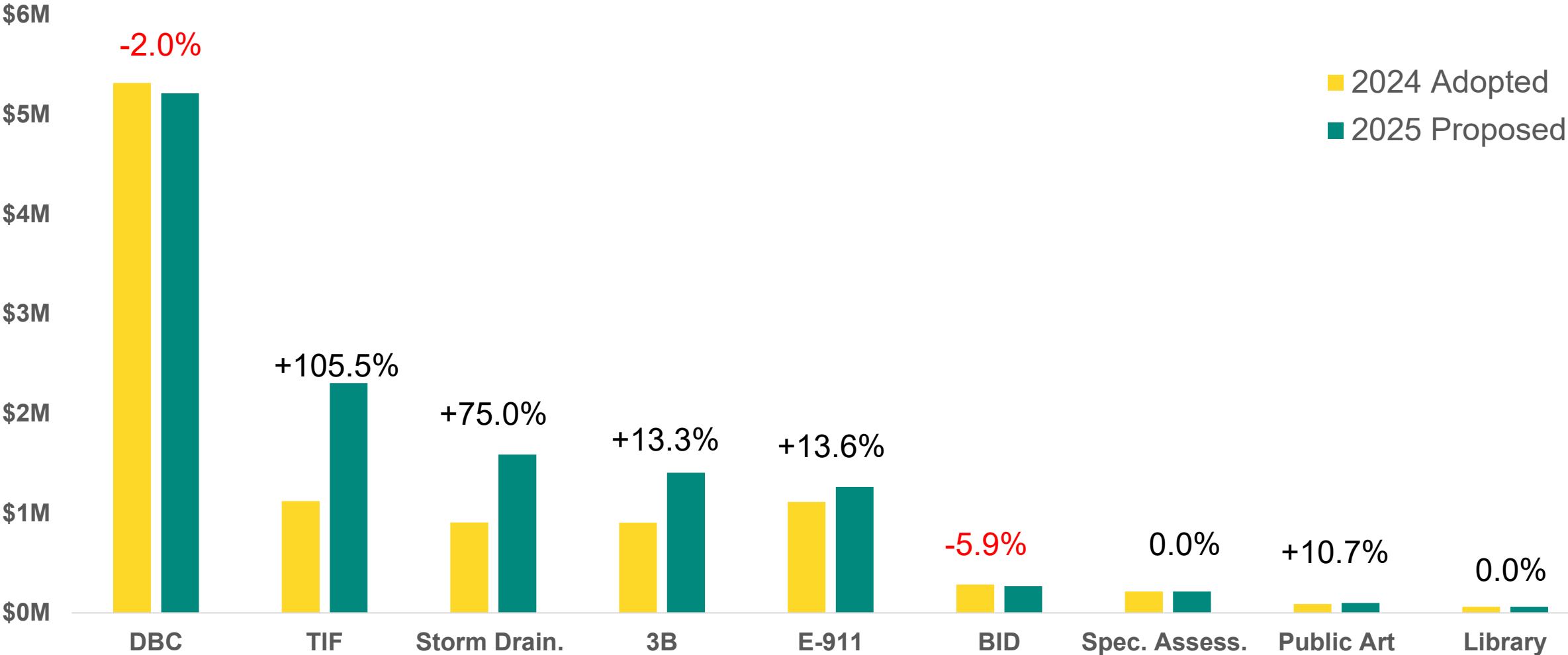
	2025 Requested	2024 Adopted	Difference	% YoY
Total Budget	\$ 21,860,776	\$ 21,386,056	\$ 474,720	2.2%



General Fund Outlook



Special Revenue/Debt Service Expenditures



Enterprise Funds



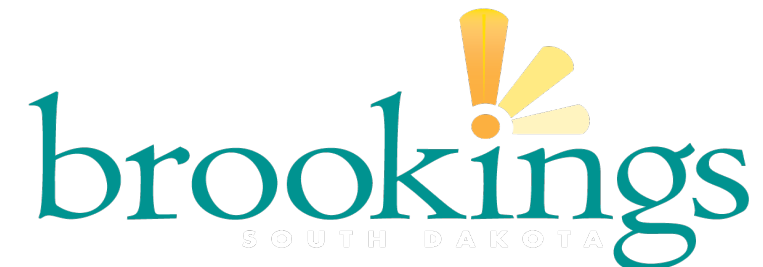
*excludes operating agreement revenue/expenses

Fund	Contributed Capital	Revenues & Transfers In	Expenses & Transfers Out
Liquor	100,000	13,976,582	14,076,582
Airport		1,398,892	1,398,892
Edgebrook Golf Course		1,143,750	1,112,306
Solid Waste Collections	325,520	1,370,947	1,696,467
Solid Waste Disposal	3,255,613	3,166,915	6,422,528
Research & Technology Center		151,944	151,944
21 Total	\$ 3,681,133	\$ 21,209,030	\$ 24,858,719

Outside Agencies – General Fund

Description	2024 Funded	2025 Request	2025 Recommended
School District	\$185,250	\$207,200	\$195,000
Humane Society (442)	\$50,000	\$50,000	\$50,000
Humanities Council	\$15,000	\$0	\$0
ICAP (Recommended UW Process)	\$0	\$3,000	\$0
Arts Council	\$30,000	\$35,000	\$30,000
Community Band	\$6,000	\$8,000	\$6,000
Social Service Agencies (United Way)	\$263,035	\$268,715	\$268,715
Big Sioux Water Festival*	\$1,000	\$1,000	\$1,000
Total	\$550,285	\$572,915	\$550,715

*From Storm Drainage Fund



Outside Agencies – BBB, CIP, BID

Description	2024 Funded	2025 Request	2025 Recommended
Visit Brookings	\$508,000	\$533,122	\$483,000
Brookings Summer Arts Festival	-	\$7,500	-
Brookings Economic Development Corp	\$206,750	\$215,000	\$205,000
Research Park	\$154,000	\$155,000	\$145,000
Chamber	\$40,000	\$50,000	\$30,000
Downtown	\$130,000	\$160,000	\$120,000
Downtown at Sundown	\$25,000	\$25,000	\$20,000
SDSU Student Visitor Promotion	\$25,000	\$50,000	\$45,000
4 th of July Fireworks Display	\$14,000	\$14,000	\$14,000
Brookings Health System	\$100,000	\$100,000	\$100,000
SDSU PACII	\$916,666	\$916,666	\$916,666
Local Scholarship Fund (601)	\$100,000	\$100,000	\$100,000
Dacotah Bank Center	\$259,147	\$435,730	\$390,000
Total Economic Development	\$2,478,563	\$2,762,018	\$2,568,666
Total General Fund (from previous slide)	\$550,285	\$572,915	\$550,715
Grand Total	\$3,028,848	\$3,334,933	\$3,119,381



**Questions &
Feedback**