

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Non-Departmental Revenues								
101-000-4-111-01	Current Real Estate Taxes	3,666,878.77	3,757,571	3,939,799	4,198,703	4,408,219	209,516	5.0%
101-000-4-111-02	Delinquent Real Estate Taxes	151.25	86	17,617	500	-	(500)	-100.0%
101-000-4-111-07	Mobile Home Taxes	35,145.50	37,695	24,967	38,000	41,000	3,000	7.9%
101-000-4-111-09	Bank Franchise Taxes	83,214.76	97,086	77,446	85,000	100,000	15,000	17.6%
101-000-4-113-00	1st Penny Sales & Use Tax	8,915,099.49	9,711,761	10,280,908	10,243,779	10,551,092	307,313	3.0%
101-000-4-119-01	Taxes/Penalties	2,554.42	2,413	3,604	2,500	1,400	(1,100)	-44.0%
101-000-4-221-01	Licenses/Liquor	33,400.00	33,250	33,250	33,000	33,000	-	0.0%
101-000-4-221-02	Licenses/Malt	9,425.00	9,450	9,900	9,000	9,500	500	5.6%
101-000-4-221-05	Licenses/Wine	13,000.00	16,000	17,500	15,000	17,000	2,000	13.3%
101-000-4-221-08	Licenses/Other	4,650.00	4,300	4,550	4,000	4,000	-	0.0%
101-000-4-221-09	Licenses/Liquor Transfers	225.00	600	300	400	400	-	0.0%
101-000-4-221-10	Licenses/Video Lottery	16,050.00	18,950	15,750	16,000	16,000	-	0.0%
101-000-4-221-11	Licenses/Temporary Merchants	4,190.00	3,970	4,190	4,000	4,000	-	0.0%
101-000-4-221-12	Licenses/Plumbers	166.57	-	28	100	(300)	(400)	-400.0%
101-000-4-221-13	Licenses/Miscellaneous	2,483.11	2,865	4,850	2,300	2,800	500	21.7%
101-000-4-221-14	Licenses/Transient Merchants	1,100.00	700	1,400	650	650	-	0.0%
101-000-4-221-15	Licenses/Med Marijuana	37,500.00	-	45,000	20,000	20,000	-	0.0%
101-000-4-335-03	State Liquor Tax	162,483.20	161,620	157,926	163,000	163,000	-	0.0%
101-000-4-335-04	State/Hwy & Bridge Tax	371,262.96	384,965	385,783	375,000	378,000	3,000	0.8%
101-000-4-338-01	County/Hwy & Bridge Tax	136,200.58	140,383	151,637	138,000	139,000	1,000	0.7%
101-000-4-338-03	County/Wheel Tax	67,206.37	69,883	61,859	68,000	69,000	1,000	1.5%
101-000-4-338-04	County/Road Tax	3,978.52	3,467	3,446	3,600	3,221	(379)	-10.5%
101-000-4-381-97	OA Mkруп/Brewpds	4,466.18	4,673	3,560	4,500	4,500	-	0.0%
101-000-4-381-98	Markup 10%/OA Beer	607,250.36	599,561	578,756	600,000	605,000	5,000	0.8%
101-000-4-381-99	Markup 11%/OA Wine-Liquor	244,504.71	258,587	243,939	250,000	265,000	15,000	6.0%
101-000-4-441-09	Miscellaneous	115.33	2,441	809	500	500	-	0.0%
101-000-4-446-08	Reimbursed Expense	-	-	-	100	100	-	0.0%
101-000-4-661-00	Interest Income	12,714.95	114,749	118,622	15,000	24,000	9,000	60.0%
101-000-4-661-01	Money Market Interest Income	146,069.51	832,751	1,030,961	331,438	361,438	30,000	9.1%
101-000-4-661-02	Lease Interest Revenue	-	34,000	17,168	-	-	-	0.0%
101-000-4-662-12	Cell Tower Rental	55,490.46	56,090	57,772	55,000	60,000	5,000	9.1%
101-000-4-665-00	Gain on sale of ind land	-	-	100,315	-	-	-	0.0%
101-000-4-669-00	Franchise Fees	175,548.76	167,574	162,529	150,000	165,000	15,000	10.0%
101-000-4-669-08	Workers Compensation Refund	34,928.00	-	-	-	-	-	0.0%
	Total Revenues	14,847,453.76	16,527,442	17,556,140	16,827,070	17,446,520	619,450	3.7%
101-000-6-700-00	Transfer In (3B)	-	-	-	108,839	146,933	38,094	35.0%
101-000-6-700-01	Transfer In (Liquor)	380,000.00	-	-	387,000	387,000	-	0.0%
101-000-6-700-02	Transfer In (Landfill)	469,345.00	-	-	292,314	266,006	(26,308)	-9.0%
101-000-6-700-03	Transfer In (CIP)	115,355.20	-	-	164,400	81,120	(83,280)	-50.7%
101-000-6-700-05	Transfer in from Res & Tech	38,270.00	-	-	44,583	45,799	1,216	2.7%
101-000-6-700-08	Transfer in Utilities	2,505,000.00	-	-	2,355,000	2,705,000	350,000	14.9%
101-000-6-700-20	Transfer TIF Revenue	160,409.74	-	-	26,770	89,546	62,776	234.5%
	Total Transfers In	3,668,379.94	-	-	3,378,906	3,721,404	342,498	10.1%
	Total Revenues & Transfers In		16,527,442	17,556,140	20,205,976	21,167,924	961,948	4.8%
101-000-899-05	Transfer Out	3,232,826.00	539,409	500,000	-	-	-	0.0%
	Total Transfers Out	3,232,826.00	539,409	500,000	-	-	-	0.0%
	Total Expenditures & Transfers Out	3,232,826.00	539,409	500,000	-	-	-	0.0%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Mayor & Council								
101-401-4-669-02	Miscellaneous	3.00	-	608	-	-	-	0.0%
	Total Revenues		-	608	-	-	-	
101-401-101-00	Regular Pay	55,150.00	57,000	56,375	71,687	71,687	-	0.0%
101-401-101-08	Technology Allowance	2,750.00	-	2,800	4,200	4,200	-	0.0%
101-401-120-00	FICA	4,429.56	4,361	4,527	5,806	5,830	24	0.4%
101-401-121-09	Retirement	-	-	-	-	312	-	
101-401-123-00	Group Insurance	95.28	104	109	110	110	-	0.0%
101-401-130-00	Workmans Compensation	62.80	94	97	123	161	38	30.9%
	Total Personnel Services	62,487.64	61,559	63,908	81,926	82,300	62	0.1%
101-401-421-00	Insurance	-	9	9	11	11	-	0.0%
101-401-422-03	Consulting/Expense	10,697.81	-	84,886	15,000	15,000	-	0.0%
101-401-426-01	Office Supplies	2,143.30	2,292	1,133	2,600	2,600	-	0.0%
101-401-427-01	Travel & Lodging	11,147.69	8,960	14,965	13,500	13,500	-	0.0%
101-401-427-02	Registration & Training	1,300.00	5,515	2,732	4,000	4,000	-	0.0%
101-401-428-01	Telephone	-	-	-	-	-	-	0.0%
101-401-429-00	Miscellaneous Expense	616.70	-	2,839	2,000	2,000	-	0.0%
101-401-429-01	Memberships & Dues	2,064.00	2,126	2,190	2,500	2,500	-	0.0%
101-401-856-29	Special Initiatives	10,745.14	11,376	14,295	12,500	12,500	-	0.0%
101-401-856-63	Volunteer Recognition	560.00	-	55	-	-	-	0.0%
101-401-950-10	IT Capital less than \$5000	3,516.15	-	-	-	-	-	0.0%
	Total Operating Expenditures	42,790.79	30,278	123,104	52,111	52,111	-	0.0%
	Total Expenditures	105,278.43	91,837	187,012	134,037	134,411	62	0.0%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
City Clerk								
101-403-4-441-08	Reimbursed Expense	9,953.84	10,411.44	607.55	3,000.00	3,000.00	-	0.0%
101-403-4-669-02	Miscellaneous	262.50	360.00	2,110.25	-	-	-	0.0%
	Total Revenues	10,216.34	10,771	2,718	3,000	3,000	-	0.0%
101-403-101-00	Regular Pay	118,623.04	133,986.69	141,270.07	149,344.00	155,593.00	6,249.00	4.2%
101-403-101-01	Temporary Pay	2,069.92	-	517.66	8,060.00	5,000.00	(3,060.00)	-38.0%
101-403-101-04	Overtime Pay	-	-	1,133.37	500.00	2,000.00	1,500.00	300.0%
101-403-101-10	Wellness Benefit	200.00	-	-	-	-	-	0.0%
101-403-120-00	FICA	8,451.48	9,400.55	10,114.03	12,271.00	12,503.00	232.00	1.9%
101-403-121-09	Retirement	7,111.37	8,039.17	10,687.14	11,619.00	12,131.00	512.00	4.4%
101-403-123-00	Group Insurance	23,101.34	22,535.28	26,301.08	43,834.00	43,030.00	(804.00)	-1.8%
	Total Personnel Services	159,557.15	173,962	190,023	225,628	230,257	4,629	2.1%
101-403-130-00	Workmans Compensation	92.09	229.18	237.50	301.00	374.00	73.00	24.3%
101-403-422-07	Contracted Services	-	191.51	-	-	-	-	0.0%
101-403-422-11	Software Services	58,880.77	52,389.08	72,672.13	77,550.00	79,350.00	1,800.00	2.3%
101-403-423-01	Publication & Recording Fees	21,339.92	20,916.58	21,900.23	25,000.00	25,000.00	-	0.0%
101-403-423-03	Ordinance & Codification Fees	5,333.46	12,728.25	3,193.55	15,000.00	50,000.00	35,000.00	233.3%
101-403-425-01	Maintenance Office Equipment	-	-	1,647.78	1,000.00	1,000.00	-	0.0%
101-403-426-01	Office Supplies	2,643.70	2,697.53	7,301.68	3,000.00	3,000.00	-	0.0%
101-403-426-02	Election Expense	17,308.04	1,840.64	36,770.36	25,000.00	25,000.00	-	0.0%
101-403-427-01	Travel & Lodging	3,452.71	3,559.13	5,694.24	8,200.00	9,500.00	1,300.00	15.9%
101-403-427-02	Registration & Training	855.00	4,703.69	507.57	4,000.00	4,000.00	-	0.0%
101-403-428-01	Telephone	1,024.51	562.15	1,260.74	1,000.00	1,000.00	-	0.0%
101-403-429-01	Memberships & Dues	400.00	920.00	435.00	900.00	1,000.00	100.00	11.1%
	Total Operating Expenditures	111,330.20	100,738	151,621	160,951	199,224	38,273	23.8%
	Total Expenditures	270,887.35	274,699	341,644	386,579	429,481	42,902	11.1%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Non-Departmental Expenditures								
101-405-4-334-07	Grants	4,415,353.73	344,561.50	-	-	-	-	0.0%
101-405-4-441-08	Reimbursed Expense	497,253.34	1,657,713.98	187,593.60	-	-	-	0.0%
	Total Revenues	4,912,607.07	2,002,275.48	187,593.60	-	-	-	0.0%
101-405-422-03	Consulting/Expense	2,700.00	-	-	-	-	-	0.0%
101-405-429-00	Miscellaneous Expense	82,922.92	568.00	3,735.00	-	-	-	0.0%
101-405-429-01	Memberships & Dues	23,457.65	11,525.00	38,566.64	26,000.00	47,000.00	21,000.00	80.8%
101-405-429-03	Cleaning Services	678,692.64	1,870,602.68	48,480.00	-	-	-	0.0%
101-405-429-09	Miscellaneous	5,753.05	2,353.72	8,579.18	3,500.00	6,000.00	2,500.00	71.4%
101-405-856-99	Contingency Fund	-	-	-	431,073.00	50,000.00	(381,073.00)	-88.4%
	Total Operating Expenditures	793,526.26	1,885,049	99,361	460,573	103,000	(357,573)	-77.6%
	Total Expenditures	793,526.26	1,885,049	99,361	460,573	103,000	(357,573)	-77.6%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
City Manager								
101-406-4-441-08	Reimbursed Expense	1,223.20	13.01	-	-	-	-	0.0%
	Total Revenues	1,223.20	13.01	-	-	-	-	0.0%
101-406-101-00	Regular Pay	429,621.21	519,982.23	584,190.32	632,264.00	730,484.00	98,220.00	15.5%
101-406-101-01	Temporary Pay	(233.91)	-	-	9,360.00	13,800.00	4,440.00	47.4%
101-406-101-06	Car Allowance	6,300.00	-	9,600.00	8,400.00	6,000.00	(2,400.00)	-28.6%
101-406-101-10	Wellness Benefit	375.00	75.00	-	600.00	-	(600.00)	-100.0%
101-406-120-00	FICA	31,175.72	36,044.81	42,063.99	44,584.00	48,421.00	3,837.00	8.6%
101-406-121-09	Retirement	36,971.11	44,708.15	55,155.08	60,087.00	68,395.00	8,308.00	13.8%
101-406-123-00	Group Insurance	51,720.70	44,731.92	60,523.53	76,281.00	84,173.00	7,892.00	10.3%
101-406-130-00	Workmans Compensation	474.60	891.17	948.76	1,200.00	1,561.00	361.00	30.1%
	Total Personnel Services	556,404.43	646,433.28	752,481.68	832,776.00	952,834.00	120,058.00	14.4%
101-406-422-07	Contracted Services	708.76	2,333.47	4,087.98	2,400.00	4,890.00	2,490.00	103.8%
101-406-423-01	Advertising & Marketing	13,130.37	13,635.66	14,521.59	20,650.00	22,700.00	2,050.00	9.9%
101-406-426-01	Office Supplies	2,359.23	7,193.30	2,740.39	3,500.00	3,500.00	-	0.0%
101-406-427-01	Travel & Lodging	2,134.69	9,674.24	13,612.62	13,250.00	13,500.00	250.00	1.9%
101-406-427-02	Registration & Training	7,897.21	5,688.18	6,586.42	9,250.00	8,500.00	(750.00)	-8.1%
101-406-427-04	Networking Related Expense	3,507.10	5,403.51	9,104.94	7,000.00	8,000.00	1,000.00	14.3%
101-406-428-01	Telephone	1,596.20	2,220.32	2,914.65	3,000.00	3,200.00	200.00	6.7%
101-406-429-09	Miscellaneous	2,810.43	8,489.65	7,444.14	5,350.00	31,500.00	26,150.00	488.8%
	Total Operating Expenditures	34,143.99	54,638.33	61,012.73	64,400.00	95,790.00	31,390.00	48.7%
	Total Expenditures	590,548.42	701,071.61	813,494.41	897,176.00	1,048,624.00	151,448.00	16.9%
City Attorney								
101-412-422-07	Contracted Services	103,069.92	102,779.82	129,642.60	138,840.00	200,000.00	61,160.00	44.1%
101-412-422-08	Miscellaneous Services (Litigation)	-	12,258.77	2,426.84	11,000.00	6,000.00	(5,000.00)	-45.5%
101-412-427-01	Travel & Lodging	1,625.33	2,340.80	813.72	3,200.00	3,300.00	100.00	3.1%
101-412-427-02	Registration & Training	1,149.00	1,505.00	1,127.45	1,100.00	700.00	(400.00)	-36.4%
	Total Expenditures		118,884.39	134,010.61	154,140.00	210,000.00	55,860.00	36.2%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Human Resources								
101-414-4-441-08	Reimbursed Expense	5,911.50	12,863.49	2,815.77	3,000.00	3,000.00	-	0.0%
101-414-4-446-11	Program Contributions	2,042.00	1,564.20	1,100.00	-	2,800.00	2,800.00	0.0%
	Total Revenues	7,953.50	14,427.69	3,915.77	3,000.00	5,800.00	2,800.00	93.3%
101-414-101-00	Regular Pay	233,910.42	190,810.25	247,993.06	261,842.00	274,763.00	12,921.00	4.9%
101-414-101-01	Temporary Pay	-	508.88	-	-	-	-	0.0%
101-414-101-04	Overtime Pay	1,201.10	2,524.22	-	750.00	750.00	-	0.0%
101-414-101-10	Wellness Benefit	325.00	-	300.00	600.00	-	(600.00)	-100.0%
101-414-120-00	FICA	16,639.98	13,590.39	17,823.76	20,300.00	21,072.00	772.00	3.8%
101-414-121-09	Retirement	13,805.04	11,600.06	16,790.32	18,071.00	18,798.00	727.00	4.0%
101-414-123-00	Group Insurance	38,306.74	34,786.94	39,507.39	39,275.00	39,370.00	95.00	0.2%
101-414-130-00	Workmans Compensation	252.14	403.21	402.41	511.00	628.00	117.00	22.9%
101-414-135-00	Employee Assistance Program	6,322.12	6,924.72	7,901.28	7,200.00	8,300.00	1,100.00	15.3%
	Total Personnel Services	310,762.54	261,148.67	330,718.22	348,549.00	363,681.00	15,132.00	4.3%
101-414-421-00	Insurance	-	8.45	8.89	10.00	10.00	-	0.0%
101-414-421-05	Unemployment Claims	73.00	-	-	2,000.00	2,000.00	-	0.0%
101-414-422-03	Consulting/Expense	7,764.50	24,969.00	9,600.00	18,250.00	34,750.00	16,500.00	90.4%
101-414-422-07	Contracted Services (Software)	32,167.38	49,142.89	55,294.87	50,000.00	56,150.00	6,150.00	12.3%
101-414-422-14	Cafeteria Plan Adm Fee	2,166.00	2,451.00	1,881.00	3,100.00	-	(3,100.00)	-100.0%
101-414-422-21	Recruiting Expense	73,545.44	60,186.07	48,817.48	25,000.00	30,000.00	5,000.00	20.0%
101-414-423-01	Publication & Recording Fees	2,205.14	-	-	-	-	-	0.0%
101-414-425-01	Maintenance Office Equipment	657.06	3,940.54	-	500.00	1,000.00	500.00	100.0%
101-414-426-01	Office Supplies	1,043.82	1,631.10	1,144.98	1,500.00	1,800.00	300.00	20.0%
101-414-426-09	Subscriptions/Books	16.95	-	-	-	-	-	0.0%
101-414-427-01	Travel & Lodging	100.00	2,123.64	1,239.32	5,000.00	5,500.00	500.00	10.0%
101-414-427-02	Registration & Training	2,696.98	2,851.39	750.88	5,500.00	5,500.00	-	0.0%
101-414-428-01	Telephone	1,556.02	1,705.29	1,751.28	1,800.00	1,800.00	-	0.0%
101-414-428-03	HRC Donation Expenses	1,216.00	1,389.00	-	-	-	-	0.0%
101-414-429-01	Memberships & Dues	371.66	-	643.00	1,154.00	1,200.00	46.00	4.0%
101-414-429-09	Miscellaneous	2,014.91	5,988.30	6,243.22	3,600.00	6,500.00	2,900.00	80.6%
101-414-429-10	Program Expenses	5,166.09	6,532.84	6,450.94	6,200.00	6,500.00	300.00	4.8%
101-414-429-15	In-House Training	1,294.49	8,680.83	1,183.40	5,000.00	5,000.00	-	0.0%
101-414-429-16	Employee Dev/Committee Exp	14,071.41	70,709.54	149,416.56	50,000.00	80,000.00	30,000.00	60.0%
101-414-856-19	Human Rights Commission	-	-	-	1,400.00	2,800.00	1,400.00	100.0%
101-414-856-45	Employee Recognition	3,388.41	25,102.11	17,276.81	25,000.00	25,000.00	-	0.0%
101-414-856-62	Wellness Promotion	2,976.00	28.00	-	-	-	-	0.0%
	Total Operating Expenditures	154,491.26	267,439.99	301,702.63	205,014.00	265,510.00	60,496.00	29.5%
	Total Expenditures	465,253.80	528,588.66	632,420.85	553,563.00	629,191.00	75,628.00	13.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Finance								
101-415-4-441-04	Professional Services	5,327.44	4,917.13	4,843.45	5,000.00	5,000.00	-	0.0%
101-415-4-441-08	Reimbursed Expense	244.47	4.25	-	-	-	-	0.0%
101-415-4-669-02	Miscellaneous	31,472.97	31,954.53	31,200.77	30,000.00	31,500.00	1,500.00	5.0%
	Total Revenues	37,044.88	36,875.91	36,044.22	35,000.00	36,500.00	1,500.00	4.3%
101-415-101-00	Regular Pay	350,481.49	263,648.31	333,093.94	356,730.00	354,312.00	(2,418.00)	-0.7%
101-415-101-01	Temporary Pay	965.27	691.39	8,145.19	16,640.00	18,200.00	1,560.00	9.4%
101-415-101-04	Overtime Pay	4,759.19	1,882.39	1,947.81	3,000.00	3,000.00	-	0.0%
101-415-101-10	Wellness Benefit	575.00	25.00	-	-	-	-	0.0%
101-415-120-00	FICA	26,188.06	19,490.98	25,128.98	29,158.00	28,536.00	(622.00)	-2.1%
101-415-121-09	Retirement	21,290.40	15,336.70	23,667.34	26,643.00	25,543.00	(1,100.00)	-4.1%
101-415-123-00	Group Insurance	34,803.70	32,201.43	46,358.84	54,448.00	35,545.00	(18,903.00)	-34.7%
101-415-130-00	Workmans Compensation	383.36	608.47	548.85	701.00	896.00	195.00	27.8%
	Total Personnel Services	439,446.47	333,884.67	438,890.95	487,320.00	466,032.00	(21,288.00)	-4.4%
101-415-421-00	Insurance	-	18.83	19.85	23.00	23.00	-	0.0%
101-415-422-02	Professional Services (Auditing)	26,396.45	76,094.00	29,811.40	75,700.00	72,800.00	(2,900.00)	-3.8%
101-415-422-07	Contracted Services	82,862.83	91,369.08	210,590.87	131,917.00	129,746.00	(2,171.00)	-1.6%
101-415-426-01	Office Supplies	2,175.16	4,242.49	4,302.08	5,100.00	4,500.00	(600.00)	-11.8%
101-415-426-09	Subscriptions/Books	50.79	154.16	-	450.00	1,000.00	550.00	122.2%
101-415-427-01	Travel & Lodging	5,505.44	919.74	1,355.40	8,250.00	8,250.00	-	0.0%
101-415-427-02	Registration & Training	1,945.86	1,019.99	3,163.45	5,900.00	5,900.00	-	0.0%
101-415-428-01	Telephone	854.97	1,272.22	1,130.35	1,712.00	1,712.00	-	0.0%
101-415-429-01	Memberships & Dues	560.00	772.50	670.00	1,000.00	1,000.00	-	0.0%
101-415-429-09	Miscellaneous	316.17	14,179.43	274.61	500.00	500.00	-	0.0%
	Total Operating Expenditures	120,667.67	190,042.44	251,318.01	230,552.00	225,431.00	(5,121.00)	-2.2%
	Total Expenditures	560,114.14	523,927.11	690,208.96	717,872.00	691,463.00	(26,409.00)	-3.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Information Technology								
101-416-4-334-09	Grants	-	-	-	-	-	-	0.0%
101-416-4-441-08	Reimbursed Expense	284.90	406.25	-	-	-	-	0.0%
	Total Revenues	284.90	406.25	-	-	-	-	0.0%
101-416-101-00	Regular Pay	142,349.69	147,188.18	150,187.40	156,808.00	163,734.00	6,926.00	4.4%
101-416-101-01	Temporary Pay	-	-	2,924.38	9,620.00	20,800.00	11,180.00	116.2%
101-416-101-04	Overtime Pay	(5.84)	12.46	12.96	250.00	250.00	-	0.0%
101-416-120-00	FICA	10,650.99	11,263.02	11,782.14	12,927.00	14,198.00	1,271.00	9.8%
101-416-121-09	Retirement	8,535.37	8,831.36	9,730.98	11,848.00	12,278.00	430.00	3.6%
101-416-123-00	Group Insurance	22,342.71	29,248.80	24,917.26	29,058.00	29,058.00	-	0.0%
101-416-130-00	Workmans Compensation	177.52	272.57	1,345.99	1,634.00	1,929.00	295.00	18.1%
	Total Personnel Services	184,050.44	196,816.39	200,901.11	222,145.00	242,247.00	20,102.00	9.0%
101-416-421-00	Insurance	26,453.19	27,851.50	25,804.01	30,646.00	29,673.00	(973.00)	-3.2%
101-416-422-02	Professional Services	925.00	472.50	78.82	5,000.00	5,000.00	-	0.0%
101-416-422-07	Contracted Services (Software)	70,908.83	94,735.43	95,957.06	91,703.00	129,652.00	37,949.00	41.4%
101-416-426-01	Office Supplies	4,399.26	4,536.04	5,442.94	5,500.00	6,500.00	1,000.00	18.2%
101-416-427-01	Travel & Lodging	454.76	259.34	263.28	500.00	500.00	-	0.0%
101-416-427-02	Registration & Training	5,314.16	5,588.07	7,265.23	7,500.00	7,500.00	-	0.0%
101-416-428-01	Telephone	7,108.17	5,228.17	13,596.49	10,000.00	10,000.00	-	0.0%
101-416-429-01	Memberships & Dues	402.00	200.00	488.42	500.00	500.00	-	0.0%
101-416-429-09	Miscellaneous	4,155.60	3,393.55	2,847.55	2,500.00	3,000.00	500.00	20.0%
101-416-856-97	Contingency IT	3,746.72	-	-	-	-	-	0.0%
101-416-940-00	Other Capital	22,829.23	55,326.75	130,213.67	117,750.00	62,000.00	(55,750.00)	-47.3%
101-416-950-01	Capital less than \$5000	2,608.98	1,099.99	197.71	1,500.00	1,500.00	-	0.0%
	Total Operating Expenditures	149,305.90	198,691.34	282,155.18	273,099.00	255,825.00	(17,274.00)	-6.3%
	Total Expenditures	333,356.34	395,507.73	483,056.29	495,244.00	498,072.00	2,828.00	0.6%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
General Government Buildings								
101-417-4-441-08	Reimbursed Expense	7,553.78	17,638.97	7,344.93	-	-	-	0.0%
	Total Revenues	7,553.78	17,638.97	7,344.93	-	-	-	0.0%
101-417-101-01	Temporary Pay	10,933.02	4,818.78	-	500.00	-	(500.00)	-100.0%
101-417-120-00	FICA	836.38	368.64	-	39.00	-	(39.00)	-100.0%
101-417-130-00	Workmans Compensation	479.80	578.00	(21.59)	14.00	-	(14.00)	-100.0%
	Total Personnel Services	12,249.20	5,765.42	(21.59)	553.00	-	(553.00)	-100.0%
101-417-421-00	Insurance	91,012.89	73,926.11	82,588.07	94,977.00	92,912.00	(2,065.00)	-2.2%
101-417-422-07	Contracted Services	42,755.62	55,752.11	149,368.51	52,860.00	53,380.00	520.00	1.0%
101-417-424-01	Equipment Rental	10,496.05	7,522.58	10,816.55	10,000.00	11,000.00	1,000.00	10.0%
101-417-425-01	Maintenance Office Equipment	28.00	28.00	-	1,500.00	-	(1,500.00)	-100.0%
101-417-425-05	Maintenance Building	14,755.66	2,243.02	7,889.87	41,500.00	41,500.00	-	0.0%
101-417-426-03	Supplies	2,587.87	2,034.78	1,836.23	5,000.00	3,000.00	(2,000.00)	-40.0%
101-417-428-01	Telephone	913.17	1,748.94	2,326.48	2,000.00	2,500.00	500.00	25.0%
101-417-428-02	Utilities	3,067.48	5,869.39	5,668.66	6,200.00	6,500.00	300.00	4.8%
101-417-428-03	Heat	389.79	573.38	366.29	600.00	600.00	-	0.0%
101-417-911-00	Buildings & Structures	-	11,120.55	19,703.67	-	-	-	0.0%
	Total Operating Expenditures	166,006.53	160,818.86	280,564.33	214,637.00	211,392.00	(3,245.00)	-1.5%
	Total Expenditures	178,255.73	166,584.28	280,542.74	215,190.00	211,392.00	(3,798.00)	-1.8%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Community Development		-	-	-	-	-		
101-418-4-221-06	Housing Licenses	27,677.00	54,739.00	51,705.50	41,000.00	42,000.00	1,000.00	2.4%
101-418-4-221-08	Licenses/Other	8,550.00	8,433.00	9,075.00	6,500.00	7,000.00	500.00	7.7%
101-418-4-223-01	Sign Permits	1,085.00	1,960.00	2,680.00	1,600.00	1,700.00	100.00	6.3%
101-418-4-223-02	Building Permits	234,008.53	414,745.00	215,593.50	185,000.00	205,000.00	20,000.00	10.8%
101-418-4-334-10	Grants	3,650.00	-	9,013.69	-	-	-	0.0%
101-418-4-441-01	Zoning & Subdivision Fees	15,290.71	15,890.70	14,795.14	15,000.00	15,500.00	500.00	3.3%
101-418-4-441-08	Reimbursed Expense	-	5,779.40	-	-	-	-	0.0%
101-418-4-441-09	Miscellaneous	30.00	344.00	1,054.00	-	-	-	0.0%
101-418-4-446-16	Inspection Fees	180.00	1,095.00	5,838.00	-	-	-	0.0%
101-418-4-555-00	Parking Fines	200.00	70.00	60.00	-	-	-	0.0%
101-418-4-662-01	Rental Income	17,668.00	22,989.50	22,077.51	17,000.00	20,000.00	3,000.00	17.6%
	Total Revenues	308,339.24	526,045.60	331,892.34	266,100.00	291,200.00	25,100.00	9.4%
101-418-101-00	Regular Pay	595,889.44	636,083.66	623,196.09	636,379.00	727,555.00	91,176.00	14.3%
101-418-101-01	Temporary Pay	2,569.73	1,329.73	-	-	-	-	0.0%
101-418-101-04	Overtime Pay	(228.02)	103.05	69.39	500.00	500.00	-	0.0%
101-418-101-07	Clothing/Boot Allowance	1,492.00	-	600.00	600.00	600.00	-	0.0%
101-418-101-10	Wellness Benefit	975.00	425.00	175.00	900.00	-	(900.00)	-100.0%
101-418-120-00	FICA	42,550.29	44,584.41	44,050.08	48,794.00	55,087.00	6,293.00	12.9%
101-418-121-09	Retirement	35,655.22	38,025.33	46,242.77	50,090.00	56,828.00	6,738.00	13.5%
101-418-123-00	Group Insurance	99,376.30	117,850.11	104,987.83	129,974.00	136,492.00	6,518.00	5.0%
101-418-130-00	Workmans Compensation	5,983.81	4,671.78	4,300.72	5,483.00	5,657.00	174.00	3.2%
	Total Personnel Services	784,263.77	843,073.07	823,621.88	872,720.00	982,719.00	109,999.00	12.6%
101-418-421-00	Insurance	1,321.62	1,455.72	1,555.62	1,732.00	1,694.00	(38.00)	-2.2%
101-418-422-03	Consulting/Expense	26,728.38	5,941.67	102.37	3,000.00	3,000.00	-	0.0%
101-418-422-07	Contracted Services	15,000.00	42,999.99	118,500.81	50,000.00	52,000.00	2,000.00	4.0%
101-418-425-02	Maintenance Motor Vehicles	3,402.66	3,327.66	418.48	3,000.00	2,500.00	(500.00)	-16.7%
101-418-426-01	Office Supplies	988.80	2,936.81	1,948.95	3,890.00	3,400.00	(490.00)	-12.6%
101-418-426-03	Supplies	672.47	727.79	1,120.68	900.00	900.00	-	0.0%
101-418-426-09	Subscriptions/Books	1,807.96	549.90	2,224.84	2,000.00	2,400.00	400.00	20.0%
101-418-426-10	Gasoline	2,166.15	2,145.80	1,471.25	3,000.00	2,700.00	(300.00)	-10.0%
101-418-426-12	Tires	-	1,158.68	-	1,500.00	1,500.00	-	0.0%
101-418-427-01	Travel & Lodging	4,241.95	9,149.80	11,149.63	17,150.00	21,850.00	4,700.00	27.4%
101-418-427-02	Registration & Training	3,457.77	3,954.00	6,228.90	8,400.00	9,800.00	1,400.00	16.7%
101-418-428-01	Telephone	3,909.86	4,273.91	4,729.74	5,300.00	5,000.00	(300.00)	-5.7%
101-418-429-01	Memberships & Dues	1,228.00	1,517.00	2,680.48	2,250.00	2,775.00	525.00	23.3%
101-418-429-09	Miscellaneous	3,068.50	199.25	116.00	-	-	-	0.0%
101-418-920-00	Furniture & Equipment	-	-	-	1,200.00	1,200.00	-	0.0%
101-418-950-10	IT Capital less than \$5000	1,555.14	-	-	-	500.00	500.00	0.0%
	Total Operating Expenditures	69,549.26	80,337.98	152,247.75	103,322.00	111,219.00	7,897.00	7.6%
	Total Expenditures	853,813.03	923,411.05	975,869.63	976,042.00	1,093,938.00	117,896.00	12.1%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
City/County Admin Building								
101-420-4-441-08	Reimbursed Expense	-	-	-	199,030.00	276,874.00	77,844.00	39.1%
101-420-4-441-09	Miscellaneous	19,530.34	-	299.88	-	-	-	0.0%
	Total Revenues	19,530.34	-	299.88	199,030.00	276,874.00	77,844.00	39.1%
101-420-101-20	Reimbursement for County Emp	8,529.58	8,329.06	9,728.02	12,000.00	12,000.00	-	0.0%
	Total Personnel Services	8,529.58	8,329.06	9,728.02	12,000.00	12,000.00	-	0.0%
101-420-421-00	Insurance	8,541.88	9,714.59	11,683.63	12,000.00	14,000.00	2,000.00	16.7%
101-420-422-07	Contracted Services	31,250.44	27,146.72	31,828.24	80,000.00	80,000.00	-	0.0%
101-420-425-05	Maintenance Building	26,417.28	23,269.93	11,072.63	40,000.00	40,000.00	-	0.0%
101-420-426-03	Supplies	1,965.35	1,266.12	2,170.35	4,000.00	4,200.00	200.00	5.0%
101-420-426-04	Cleaning Supplies	3,357.27	2,394.80	3,148.62	6,750.00	7,000.00	250.00	3.7%
101-420-428-01	Telephone	15,855.52	15,216.39	15,412.24	34,000.00	37,500.00	3,500.00	10.3%
101-420-428-02	Utilities	38,941.01	39,645.20	39,751.56	95,000.00	95,000.00	-	0.0%
101-420-428-03	Heat	7,756.51	8,516.34	4,209.44	20,000.00	20,000.00	-	0.0%
101-420-429-03	Cleaning Services	25,034.85	26,173.96	23,792.86	73,000.00	62,600.00	(10,400.00)	-14.2%
101-420-429-09	Miscellaneous	73.77	70.83	71.98	-	150.00	150.00	0.0%
101-420-911-00	Buildings & Structures	17,656.55	1,633.26	169,372.91	-	61,000.00	61,000.00	0.0%
101-420-920-00	Furniture & Equipment	9,416.68	39,527.15	35.89	30,000.00	108,000.00	78,000.00	260.0%
	Total Operating Expenditures	186,267.11	194,575.29	312,550.35	394,750.00	529,450.00	134,700.00	34.1%
	Total Expenditures	194,796.69	202,904.35	322,278.37	406,750.00	541,450.00	134,700.00	33.1%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Police								
101-421-4-334-09	Grants	32,236.45	45,927.29	57,623.19	27,920.00	23,319.00	(4,601.00)	-16.5%
101-421-4-441-08	Reimbursed Expense	106,814.17	110,065.28	122,284.81	89,000.00	92,560.00	3,560.00	4.0%
101-421-4-442-09	Miscellaneous	18,384.64	39,706.39	3,934.97	1,500.00	1,500.00	-	0.0%
101-421-4-442-10	Safety Town Fees	6,009.18	4,850.00	5,425.00	5,000.00	4,000.00	(1,000.00)	-20.0%
101-421-4-442-12	Report Fees	-	-	-	-	-	-	0.0%
101-421-4-446-10	Donations	5,885.00	3,550.00	4,421.00	3,000.00	3,000.00	-	0.0%
101-421-4-446-11	Program Contributions	-	-	-	-	-	-	0.0%
101-421-4-551-00	Court Fines	14,032.99	9,654.32	6,871.69	10,000.00	10,000.00	-	0.0%
101-421-4-555-00	Parking Fines	54,185.00	48,580.98	53,503.00	50,000.00	45,000.00	(5,000.00)	-10.0%
101-421-4-664-00	Sale of Fixed Assets	6,666.66	-	-	-	-	-	0.0%
	Total Revenues	244,214.09	262,334.26	254,063.66	186,420.00	179,379.00	(7,041.00)	-3.8%
101-421-101-00	Regular Pay	2,566,829.72	2,698,577.03	2,853,143.63	2,986,556.00	3,115,679.00	129,123.00	4.3%
101-421-101-01	Temporary Pay	24,970.09	19,171.71	13,210.41	10,000.00	38,847.00	28,847.00	288.5%
101-421-101-04	Overtime Pay	107,717.12	169,189.47	305,736.60	110,000.00	200,000.00	90,000.00	81.8%
101-421-101-07	Clothing/Boot Allowance	5,300.00	-	5,783.35	5,201.00	5,051.00	(150.00)	-2.9%
101-421-101-10	Wellness Benefit	2,150.00	50.00	50.00	2,100.00	-	(2,100.00)	-100.0%
101-421-120-00	FICA	198,209.52	212,675.23	234,969.33	240,189.00	257,823.00	17,634.00	7.3%
101-421-121-09	Retirement	205,738.23	220,704.44	275,987.59	282,139.00	296,882.00	14,743.00	5.2%
101-421-123-00	Group Insurance	381,805.69	433,868.56	395,160.83	495,203.00	555,135.00	59,932.00	12.1%
101-421-130-00	Workmans Compensation	45,719.20	36,645.70	39,562.87	50,005.00	59,721.00	9,716.00	19.4%
	Total Personnel Services	3,538,439.57	3,790,882.14	4,123,604.61	4,181,393.00	4,529,138.00	347,745.00	8.3%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Police, Contd.								
101-421-421-00	Insurance	39,153.44	37,563.29	48,339.67	54,402.00	53,219.00	(1,183.00)	-2.2%
101-421-422-03	Consulting/Expense	50,953.67	975.00	900.00	300.00	312.00	12.00	4.0%
101-421-422-06	Other Services	1,159.00	2,680.18	12,249.00	2,500.00	2,600.00	100.00	4.0%
101-421-422-07	Contracted Services	-	383.02	-	-	-	-	0.0%
101-421-422-08	Miscellaneous Services (Contracted Services)	55,357.05	22,172.61	26,507.96	47,200.00	87,899.00	40,699.00	86.2%
101-421-422-09	Testing Services	1,290.00	1,880.00	16,398.86	12,000.00	6,500.00	(5,500.00)	-45.8%
101-421-422-10	Services	62,578.52	57,905.78	57,977.31	60,000.00	62,239.00	2,239.00	3.7%
101-421-422-16	Contractual/Project Management (Emergency Management)	-	-	-	-	5,000.00	5,000.00	0.0%
101-421-423-05	Advertising/Promotion Fees	-	-	-	-	-	-	0.0%
101-421-424-01	Equipment Rental	162.84	476.70	4,800.00	7,000.00	5,000.00	(2,000.00)	-28.6%
101-421-425-02	Maintenance Motor Vehicles	29,317.24	53,128.01	60,494.98	50,000.00	45,000.00	(5,000.00)	-10.0%
101-421-425-04	Maintenance Equipment	3,442.29	4,009.41	5,791.41	12,500.00	8,000.00	(4,500.00)	-36.0%
101-421-425-05	Maintenance Building	15,945.85	55,008.27	41,086.10	20,000.00	20,800.00	800.00	4.0%
101-421-425-06	Maintenance Miscellaneous	1,705.93	11,040.51	3,096.93	2,200.00	3,000.00	800.00	36.4%
101-421-426-01	Office Supplies	7,120.76	9,218.97	9,838.65	8,200.00	8,800.00	600.00	7.3%
101-421-426-03	Supplies	23,025.84	28,489.38	32,736.29	25,000.00	28,700.00	3,700.00	14.8%
101-421-426-04	Cleaning Supplies	1,672.19	2,637.49	1,807.53	2,600.00	2,100.00	(500.00)	-19.2%
101-421-426-05	Miscellaneous Supplies	3,205.28	3,021.17	3,237.26	3,400.00	3,300.00	(100.00)	-2.9%
101-421-426-09	Subscriptions/Books	4,264.63	5,752.08	8,514.09	6,500.00	6,760.00	260.00	4.0%
101-421-426-10	Gasoline	82,381.54	75,715.94	70,476.46	80,000.00	78,000.00	(2,000.00)	-2.5%
101-421-426-12	Tires	2,559.57	3,978.21	7,537.31	5,000.00	5,200.00	200.00	4.0%
101-421-426-17	Uniforms & Clothing	21,853.07	36,753.98	29,702.85	30,000.00	30,000.00	-	0.0%
101-421-426-30	SWAT Tactical Supplies	8,065.13	10,485.08	3,863.30	3,500.00	7,500.00	4,000.00	114.3%
101-421-427-01	Travel & Lodging	18,953.61	35,439.44	35,093.41	26,000.00	32,000.00	6,000.00	23.1%
101-421-427-02	Registration & Training	40,010.53	32,521.92	40,271.07	41,000.00	41,000.00	-	0.0%
101-421-427-03	Gun Range Training Expenses	48,682.93	64,205.36	77,138.63	78,800.00	79,000.00	200.00	0.3%
101-421-428-01	Telephone	30,650.11	31,711.11	33,060.81	34,000.00	33,500.00	(500.00)	-1.5%
101-421-428-02	Utilities	32,120.99	37,047.63	34,417.03	42,000.00	39,000.00	(3,000.00)	-7.1%
101-421-428-03	Heat	8,723.27	10,617.32	6,230.46	6,800.00	8,700.00	1,900.00	27.9%
101-421-428-08	Sirens	1,234.00	2,184.65	2,878.82	3,100.00	3,224.00	124.00	4.0%
101-421-429-00	Miscellaneous Expense	2,939.65	4,765.54	14,695.13	3,600.00	3,744.00	144.00	4.0%
101-421-429-01	Memberships & Dues	5,103.46	4,539.00	6,928.00	7,700.00	7,500.00	(200.00)	-2.6%
101-421-429-03	Cleaning Services	19,463.98	22,448.67	32,324.97	33,000.00	34,320.00	1,320.00	4.0%
101-421-429-08	Postage	3,172.84	4,627.92	5,755.30	4,200.00	4,368.00	168.00	4.0%
101-421-429-09	Miscellaneous	1,458.69	1,680.00	397.66	3,000.00	1,700.00	(1,300.00)	-43.3%
101-421-429-23	Drug Dog Expense	2,228.73	21,184.71	3,738.30	3,000.00	3,500.00	500.00	16.7%
101-421-856-21	Sustainability Committee	-	-	-	-	-	-	0.0%
101-421-856-22	Community Outreach	10,809.20	12,248.48	29,138.68	19,000.00	19,760.00	760.00	4.0%
101-421-920-00	Furniture & Equipment	30,684.00	47,027.81	100,893.30	41,600.00	12,799.00	(28,801.00)	-69.2%
101-421-930-00	Machinery & Equipment	-	-	-	-	-	-	0.0%
	Total Operating Expenditures	671,449.83	755,524.64	868,317.53	779,102.00	794,044.00	14,942.00	1.9%
	Total Expenditures	4,209,889.40	4,546,406.78	4,991,922.14	4,960,495.00	5,323,182.00	362,687.00	7.3%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Fire								
101-422-4-334-09	Grants	-	5,661.21	11,676.67	-	-	-	0.0%
101-422-4-335-06	Fire Insurance Premium	101,110.93	113,896.90	-	102,000.00	105,000.00	3,000.00	2.9%
101-422-4-342-03	Fines/Fees	10.00	65.00	20.00	-	-	-	0.0%
101-422-4-441-08	Reimbursed Expense	18,225.50	19,927.10	4,670.56	-	-	-	0.0%
101-422-4-446-16	Inspection Fees	5,880.00	13,930.00	4,352.00	5,000.00	5,000.00	-	0.0%
101-422-4-664-00	Sale of Fixed Assets	2,285.75	1,411.05	21,545.63	-	-	-	0.0%
	Total Revenues	127,512.18	154,891.26	42,264.86	107,000.00	110,000.00	3,000.00	2.8%
101-422-101-00	Regular Pay	316,755.12	308,329.14	261,932.42	366,988.00	389,678.00	22,690.00	6.2%
101-422-101-01	Temporary Pay	-	-	12,027.57	-	28,600.00	28,600.00	-
101-422-101-04	Overtime Pay	444.37	702.78	576.87	750.00	750.00	-	0.0%
101-422-101-05	On Call Pay	-	-	-	-	10,000.00	10,000.00	-
101-422-101-10	Wellness Benefit	100.00	-	-	600.00	(600.00)	(1,200.00)	-200.0%
101-422-120-00	FICA	22,693.28	22,093.10	20,085.86	28,410.00	30,536.00	2,126.00	7.5%
101-422-121-09	Retirement	23,073.28	22,132.95	23,571.22	32,121.00	36,339.00	4,218.00	13.1%
101-422-121-10	Pension Expense	146,110.93	158,896.90	45,000.00	139,500.00	145,000.00	5,500.00	3.9%
101-422-123-00	Group Insurance	73,283.25	79,457.44	61,734.86	97,719.00	84,324.00	(13,395.00)	-13.7%
101-422-130-00	Workmans Compensation	42,410.98	12,210.25	13,287.86	16,812.00	19,525.00	2,713.00	16.1%
101-422-136-00	Wellness Reimbursement	1,448.59	334.13	1,383.65	4,000.00	4,000.00	-	0.0%
	Total Personnel Services	626,319.80	604,156.69	439,600.31	686,900.00	748,152.00	61,252.00	8.9%
101-422-421-00	Insurance	40,031.61	48,485.71	49,594.26	52,192.00	49,678.00	(2,514.00)	-4.8%
101-422-422-06	Other Services	2,555.00	2,957.00	4,834.00	6,500.00	14,000.00	7,500.00	115.4%
101-422-422-07	Contracted Services	11,795.95	11,497.00	11,800.00	11,800.00	26,200.00	14,400.00	122.0%
101-422-424-01	Equipment Rental	-	-	-	3,000.00	-	(3,000.00)	-100.0%
101-422-425-02	Maintenance Motor Vehicles	1,163.66	1,572.43	822.50	1,250.00	3,000.00	1,750.00	140.0%
101-422-425-03	Maintenance Trucks	9,298.92	8,029.98	7,467.02	8,500.00	15,000.00	6,500.00	76.5%
101-422-425-04	Maintenance Equipment	5,946.75	5,917.74	5,169.92	7,000.00	10,600.00	3,600.00	51.4%
101-422-425-05	Maintenance Building	5,213.94	6,505.53	3,574.91	6,500.00	24,500.00	18,000.00	276.9%
101-422-425-06	Maintenance Miscellaneous	1,124.83	1,639.34	2,545.73	3,000.00	6,000.00	3,000.00	100.0%
101-422-426-01	Office Supplies	767.04	1,455.21	1,440.68	2,500.00	10,000.00	7,500.00	300.0%
101-422-426-03	Supplies	21,280.06	30,849.57	29,807.98	32,000.00	31,000.00	(1,000.00)	-3.1%
101-422-426-04	Cleaning Supplies	214.03	286.57	459.52	500.00	525.00	25.00	5.0%
101-422-426-09	Subscriptions/Books	119.78	1,652.27	2,054.50	1,700.00	2,900.00	1,200.00	70.6%
101-422-426-10	Gasoline	16,257.24	13,300.63	8,822.70	15,000.00	15,000.00	-	0.0%
101-422-426-12	Tires	1,645.39	1,591.28	332.50	2,100.00	2,500.00	400.00	19.0%
101-422-426-17	Uniforms & Clothing	2,132.45	540.81	759.14	3,500.00	5,000.00	1,500.00	42.9%
101-422-426-28	Extinguishing Agents	362.00	302.50	55.00	350.00	350.00	-	0.0%
101-422-426-29	Propane	7,538.92	9,216.78	7,831.89	10,500.00	9,000.00	(1,500.00)	-14.3%
101-422-427-01	Travel & Lodging	13,375.77	16,294.11	15,260.86	22,500.00	25,000.00	2,500.00	11.1%
101-422-427-02	Registration & Training	7,083.00	8,624.31	8,329.76	9,000.00	10,500.00	1,500.00	16.7%
101-422-428-01	Telephone	6,735.47	6,312.12	7,356.32	9,000.00	7,500.00	(1,500.00)	-16.7%
101-422-428-02	Utilities	18,444.52	19,277.20	17,187.20	26,560.00	22,000.00	(4,560.00)	-17.2%
101-422-429-01	Memberships & Dues	2,485.50	1,756.00	4,802.76	5,080.00	5,182.00	102.00	2.0%
101-422-429-06	Fire Hose Replacement	2,815.00	2,645.16	2,152.99	3,000.00	3,300.00	300.00	10.0%
101-422-429-08	Postage	7.85	186.97	51.25	199.00	199.00	-	0.0%
101-422-429-10	Program Expenses	775.00	2,346.25	1,238.00	2,500.00	2,000.00	(500.00)	-20.0%
101-422-429-17	FEMA Grant Expenses	5,661.21	19,927.10	8,868.67	-	-	-	0.0%
101-422-930-00	Machinery & Equipment	-	5,667.92	4,283.46	-	6,000.00	6,000.00	0.0%
	Total Operating Expenditures	184,830.89	228,837.49	206,903.52	245,731.00	306,934.00	61,203.00	24.9%
	Total Expenditures	811,150.69	832,994.18	646,503.83	932,631.00	1,055,086.00	122,455.00	13.1%
Hydrant Rental								
101-424-424-04	Hydrant Rental	95,191.25	107,218.34	110,265.82	114,540.00	117,580.00	3,040.00	2.7%
	Total Expenditures	95,191.25	107,218.34	110,265.82	114,540.00	117,580.00	3,040.00	2.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Public Works								
101-430-4-441-08	Reimbursed Expense	7,591.85	-	-	-	-	-	0.0%
101-430-4-441-09	Miscellaneous	825.00	900.00	5,056.00	-	-	-	0.0%
	Total Revenues	8,416.85	900.00	5,056.00	-	-	-	0.0%
101-430-101-00	Regular Pay	243,241.48	234,032.77	307,074.86	355,219.00	404,509.00	49,290.00	13.9%
101-430-101-01	Temporary Pay	8,169.65	9,355.39	914.08	14,800.00	14,800.00	-	0.0%
101-430-101-04	Overtime Pay	349.78	145.32	1,875.39	1,000.00	2,000.00	1,000.00	100.0%
101-430-101-06	Car Allowance	-	-	2,400.00	1,080.00	1,080.00	-	0.0%
101-430-101-07	Clothing/Boot Allowance	105.00	-	148.50	105.00	105.00	-	0.0%
101-430-101-10	Wellness Benefit	100.00	-	-	150.00	-	(150.00)	-100.0%
101-430-120-00	FICA	18,078.86	16,835.80	21,313.91	27,979.00	31,712.00	3,733.00	13.3%
101-430-121-09	Retirement	13,058.51	13,891.63	23,792.64	25,638.00	30,094.00	4,456.00	17.4%
101-430-123-00	Group Insurance	40,796.19	52,694.30	63,902.45	69,799.00	83,802.00	14,003.00	20.1%
101-430-130-00	Workmans Compensation	454.09	723.63	766.28	970.00	1,481.00	511.00	52.7%
	Total Personnel Services	324,353.56	327,678.84	422,188.11	496,740.00	569,583.00	72,843.00	14.7%
101-430-421-00	Insurance	1,639.65	6,680.97	2,087.31	2,400.00	2,349.00	(51.00)	-2.1%
101-430-422-03	Consulting/Expense	28.35	-	485.00	10,750.00	10,750.00	-	0.0%
101-430-422-07	Contracted Services	4,072.65	26,135.62	14,271.50	14,580.00	10,000.00	(4,580.00)	-31.4%
101-430-422-09	Testing Services	-	319.36	-	150.00	150.00	-	0.0%
101-430-425-02	Maintenance Motor Vehicles	977.94	594.16	232.04	2,000.00	1,500.00	(500.00)	-25.0%
101-430-425-04	Maintenance Equipment	-	-	90.00	999.00	500.00	(499.00)	-49.9%
101-430-426-01	Office Supplies	4,786.20	2,008.32	1,731.28	2,050.00	2,000.00	(50.00)	-2.4%
101-430-426-03	Supplies	2,297.77	5,315.95	3,218.50	3,525.00	3,375.00	(150.00)	-4.3%
101-430-426-09	Subscriptions/Books	819.70	1,167.21	1,137.75	500.00	6,685.00	6,185.00	1237.0%
101-430-426-10	Gasoline	1,242.34	1,371.48	1,650.21	2,000.00	2,000.00	-	0.0%
101-430-427-01	Travel & Lodging	809.94	2,317.33	9,526.05	15,125.00	16,600.00	1,475.00	9.8%
101-430-427-02	Registration & Training	1,095.00	1,061.86	1,495.00	5,500.00	6,000.00	500.00	9.1%
101-430-428-01	Telephone	2,755.47	2,826.54	3,694.79	3,105.00	3,410.00	305.00	9.8%
101-430-429-01	Memberships & Dues	1,404.00	2,004.00	1,691.60	2,220.00	1,320.00	(900.00)	-40.5%
101-430-429-09	Miscellaneous	7,591.85	-	-	-	-	-	0.0%
101-430-920-00	Furniture & Equipment	-	478.00	11,123.67	1,000.00	1,000.00	-	0.0%
101-430-930-00	Machinery & Equipment	-	-	-	2,500.00	1,000.00	(1,500.00)	-60.0%
101-430-940-07	IT Other Capital	792.38	191.51	-	-	-	-	0.0%
	Total Operating Expenditures	30,313.24	52,472.31	52,434.70	68,404.00	68,639.00	235.00	0.3%
	Total Expenditures	354,666.80	380,151.15	474,622.81	565,144.00	638,222.00	73,078.00	12.9%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Street Division								
101-431-4-334-09	Grants	6,845.00	7,460.00	7,669.00	7,000.00	-	(7,000.00)	-100.0%
101-431-4-441-08	Reimbursed Expense	38,138.29	48,541.86	38,903.08	93,500.00	106,861.00	13,361.00	14.3%
101-431-4-443-09	Miscellaneous	375.47	8,546.00	3,348.17	2,000.00	3,095.00	1,095.00	54.8%
101-431-4-664-00	Sale of Fixed Assets	-	18,850.00	4,833.45	40,000.00	40,000.00	-	0.0%
	Total Revenues	45,358.76	83,397.86	54,753.70	142,500.00	149,956.00	7,456.00	5.2%
101-431-101-00	Regular Pay	745,430.21	736,595.44	778,439.55	875,830.00	994,985.00	119,155.00	13.6%
101-431-101-01	Temporary Pay	45,086.99	22,892.64	78,343.79	72,000.00	85,050.00	13,050.00	18.1%
101-431-101-04	Overtime Pay	31,099.73	37,321.63	47,849.36	55,000.00	55,000.00	-	0.0%
101-431-101-07	Clothing/Boot Allowance	6,166.67	-	6,106.72	6,001.00	6,001.00	-	0.0%
101-431-101-10	Wellness Benefit	250.01	288.00	-	1,500.00	-	(1,500.00)	-100.0%
101-431-120-00	FICA	58,337.25	57,016.69	66,226.73	78,656.00	88,094.00	9,438.00	12.0%
101-431-121-09	Retirement	46,032.01	46,064.23	57,009.17	68,316.00	76,037.00	7,721.00	11.3%
101-431-123-00	Group Insurance	137,567.28	135,265.83	103,187.75	211,331.00	179,214.00	(32,117.00)	-15.2%
101-431-130-00	Workmans Compensation	29,101.95	20,320.23	22,407.69	28,294.00	33,344.00	5,050.00	17.8%
	Total Personnel Services	1,099,072.10	1,055,764.69	1,159,570.76	1,396,928.00	1,517,725.00	120,797.00	8.6%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Street Division, Contd.								
101-431-421-00	Insurance	30,483.50	30,869.37	33,933.38	39,024.00	38,176.00	(848.00)	-2.2%
101-431-422-06	Other Services	1,026.00	455.00	961.00	765.00	781.00	16.00	2.1%
101-431-422-07	Contracted Services	106,174.01	122,178.13	112,986.73	150,000.00	153,000.00	3,000.00	2.0%
101-431-422-15	Drug & Alcohol Testing	-	613.54	1,714.18	631.00	644.00	13.00	2.1%
101-431-423-05	Advertising/Promotion Fees	-	-	-	2,193.00	2,237.00	44.00	2.0%
101-431-425-01	Maintenance Office Equipment	-	-	-	1,651.00	-	(1,651.00)	-100.0%
101-431-425-03	Maintenance Trucks	77,068.31	38,185.54	58,134.67	60,530.00	60,952.00	422.00	0.7%
101-431-425-04	Maintenance Equipment	31,192.99	89,504.57	41,028.12	62,135.00	50,000.00	(12,135.00)	-19.5%
101-431-425-05	Maintenance Building	11,602.38	25,439.12	16,573.96	18,750.00	19,050.00	300.00	1.6%
101-431-425-06	Maintenance Miscellaneous	-	11,554.57	547.96	4,000.00	4,000.00	-	0.0%
101-431-425-11	Maintenance Sweeper	13,673.02	10,652.30	-	-	-	-	0.0%
101-431-425-14	Maintenance Street Sealing	275.00	-	5,500.00	-	-	-	0.0%
101-431-426-01	Office Supplies	1,331.99	940.07	1,452.31	2,082.00	2,124.00	42.00	2.0%
101-431-426-03	Supplies	63,241.75	58,801.62	58,238.09	65,000.00	61,300.00	(3,700.00)	-5.7%
101-431-426-04	Cleaning Supplies	2,424.28	3,408.21	4,462.17	2,975.00	4,182.00	1,207.00	40.6%
101-431-426-09	Subscriptions/Books	1,259.98	1,307.36	1,505.25	1,850.00	1,850.00	-	0.0%
101-431-426-10	Gasoline	21,228.62	18,066.01	21,132.77	23,985.00	94,992.00	71,007.00	296.0%
101-431-426-11	Oil & Grease	19,133.38	18,911.88	6,521.72	20,472.00	20,472.00	-	0.0%
101-431-426-12	Tires	26,720.39	18,731.74	8,896.84	23,181.00	23,181.00	-	0.0%
101-431-426-13	Diesel Fuel	69,506.87	65,448.45	45,022.95	69,507.00	-	(69,507.00)	-100.0%
101-431-426-15	Chemicals	1,421.75	878.00	2,145.20	1,422.00	2,188.00	766.00	53.9%
101-431-426-16	Mosquito Control	32,762.44	38,185.04	71,242.52	44,486.00	48,345.00	3,859.00	8.7%
101-431-426-17	Uniforms & Clothing	2,489.41	12,590.76	10,486.79	6,550.00	8,592.00	2,042.00	31.2%
101-431-426-18	Gravel	13,473.18	11,865.57	12,740.86	13,770.00	14,046.00	276.00	2.0%
101-431-426-19	Bituminous Material	(2,290.95)	44,445.04	34,534.42	58,553.00	63,724.00	5,171.00	8.8%
101-431-426-20	Dust Control	23,310.00	17,844.74	21,482.45	24,300.00	22,000.00	(2,300.00)	-9.5%
101-431-426-22	Salt	38,201.72	62,534.93	35,580.20	82,000.00	79,000.00	(3,000.00)	-3.7%
101-431-426-23	Sand	7,391.90	10,767.26	5,283.58	6,000.00	4,800.00	(1,200.00)	-20.0%
101-431-426-24	Street Paint & Signs	62,553.65	60,189.52	58,771.99	62,504.00	63,755.00	1,251.00	2.0%
101-431-427-01	Travel & Lodging	2,285.15	418.21	1,013.60	8,250.00	8,250.00	-	0.0%
101-431-427-02	Registration & Training	1,310.00	5,596.13	1,005.00	9,650.00	9,650.00	-	0.0%
101-431-428-01	Telephone	2,607.47	1,897.73	2,860.02	5,085.00	3,000.00	(2,085.00)	-41.0%
101-431-428-02	Utilities	27,335.41	24,474.48	27,303.28	28,495.00	28,495.00	-	0.0%
101-431-428-03	Heat	14,998.98	14,580.88	9,843.18	15,529.00	15,529.00	-	0.0%
101-431-428-04	Street Lights & Traffic Signal	478,145.00	507,816.18	532,529.57	560,037.00	560,037.00	-	0.0%
101-431-428-05	Hauling Service	-	-	-	2,000.00	2,000.00	-	0.0%
101-431-429-01	Memberships & Dues	71.95	35.00	35.88	300.00	300.00	-	0.0%
101-431-429-03	Cleaning Services	6,923.27	7,506.65	6,618.58	7,259.00	7,259.00	-	0.0%
101-431-429-04	Licenses	627.19	70.00	2,181.36	12,750.00	9,000.00	(3,750.00)	-29.4%
101-431-441-03	West Nile Grant Expenses	-	3,670.00	-	-	-	-	0.0%
101-431-911-00	Buildings & Structures	-	2,162.50	-	4,000.00	4,000.00	-	0.0%
101-431-920-00	Furniture & Equipment	-	10,004.00	5,535.27	5,000.00	6,500.00	1,500.00	30.0%
101-431-930-00	Machinery & Equipment	33,834.22	7,500.00	5,259.31	19,200.00	21,000.00	1,800.00	9.4%
Total Operating Expenditures		1,223,794.21	1,360,100.10	1,265,065.16	1,525,871.00	1,518,411.00	(7,460.00)	-0.5%
Total Expenditures		2,322,866.31	2,415,864.79	2,424,635.92	2,922,799.00	3,036,136.00	113,337.00	3.9%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Community Service/Animal Control								
101-442-4-221-04	Animal Licenses	5,510.00	4,705.00	7,883.00	4,100.00	4,200.00	100.00	2.4%
101-442-4-441-08	Reimbursed Expense	1,752.00	2,235.00	3,610.00	700.00	800.00	100.00	14.3%
101-442-4-445-02	Housing Feed & Care	6,250.00	6,090.00	8,720.00	6,000.00	5,000.00	(1,000.00)	-16.7%
101-442-4-445-09	Fees	5,215.00	7,445.00	11,425.00	5,000.00	8,000.00	3,000.00	60.0%
101-442-4-556-00	Animal at Large Fines	5,380.00	2,090.00	5,415.00	5,000.00	-	(5,000.00)	-100.0%
	Total Revenues	24,107.00	22,565.00	37,053.00	20,800.00	18,000.00	(2,800.00)	-13.5%
101-442-101-00	Regular Pay	34,850.96	63,772.42	93,980.81	120,620.00	121,784.00	1,164.00	1.0%
101-442-101-01	Temporary Pay	27,591.82	46,357.65	114,343.92	72,072.00	87,646.00	15,574.00	21.6%
101-442-101-04	Overtime Pay	2,216.90	4,229.25	7,708.91	1,500.00	3,500.00	2,000.00	133.3%
101-442-101-07	Clothing/Boot Allowance	150.00	-	262.50	300.00	300.00	-	0.0%
101-442-120-00	FICA	4,655.72	8,744.23	16,525.30	14,926.00	16,359.00	1,433.00	9.6%
101-442-121-09	Retirement	1,677.55	3,909.35	6,397.05	7,985.00	8,181.00	196.00	2.5%
101-442-123-00	Group Insurance	6,668.96	84.00	3,328.88	22,310.00	8,266.00	(14,044.00)	-62.9%
101-442-130-00	Workmans Compensation	718.11	812.11	1,038.12	1,302.00	1,302.00	-	0.0%
	Total Operating Expenditures	78,530.02	127,909.01	243,585.49	241,015.00	247,338.00	6,323.00	2.6%
101-442-421-00	Insurance	86.49	105.19	110.61	128.00	125.00	(3.00)	-2.3%
101-442-422-07	Contracted Services	33,390.00	28,810.00	46,505.00	50,000.00	50,000.00	-	0.0%
101-442-422-09	Testing Services	423.90	4,462.85	115.18	2,500.00	2,600.00	100.00	4.0%
101-442-425-03	Maintenance Trucks	213.00	11,339.32	2,433.98	5,000.00	7,500.00	2,500.00	50.0%
101-442-425-04	Maintenance Equipment	9.99	266.25	-	1,500.00	500.00	(1,000.00)	-66.7%
101-442-425-05	Maintenance Building	188.64	162.72	4,211.06	3,000.00	3,120.00	120.00	4.0%
101-442-425-06	Maintenance Miscellaneous	-	-	-	1,000.00	1,000.00	-	0.0%
101-442-426-01	Office Supplies	128.70	101.47	1,235.47	1,000.00	1,040.00	40.00	4.0%
101-442-426-03	Supplies	1,585.09	7,886.97	7,570.38	3,000.00	3,120.00	120.00	4.0%
101-442-426-04	Cleaning Supplies	-	33.58	283.18	300.00	312.00	12.00	4.0%
101-442-426-10	Gasoline	2,856.71	5,093.82	5,225.77	6,000.00	5,500.00	(500.00)	-8.3%
101-442-426-12	Tires	-	949.95	584.85	1,200.00	1,248.00	48.00	4.0%
101-442-426-15	Chemicals	-	781.30	-	200.00	208.00	8.00	4.0%
101-442-426-17	Uniforms & Clothing	305.48	1,275.56	7,956.56	5,000.00	5,200.00	200.00	4.0%
101-442-427-01	Travel & Lodging	-	-	-	2,500.00	2,600.00	100.00	4.0%
101-442-427-02	Registration & Training	-	-	1,000.00	4,000.00	4,160.00	160.00	4.0%
101-442-428-01	Telephone	1,406.54	1,202.94	2,179.24	2,200.00	2,288.00	88.00	4.0%
101-442-428-02	Utilities	2,989.45	4,166.38	3,805.78	4,000.00	4,160.00	160.00	4.0%
101-442-429-01	Memberships & Dues	-	-	-	1,000.00	1,040.00	40.00	4.0%
101-442-469-00	Banking & Credit Card Fees	87.97	-	226.72	250.00	260.00	10.00	4.0%
101-442-854-00	Refunds	-	100.00	-	-	-	-	0.0%
101-442-911-00	Buildings & Structures	-	4,026.00	-	3,500.00	3,640.00	140.00	4.0%
101-442-920-00	Furniture & Equipment	359.00	-	-	10,000.00	10,400.00	400.00	4.0%
101-442-950-10	IT Capital less than \$5000	-	-	-	800.00	832.00	32.00	4.0%
	Total Operating Expenditures	44,030.96	70,764.30	83,443.78	108,078.00	110,853.00	2,775.00	2.6%
	Total Expenditures	122,560.98	198,673.31	327,029.27	349,093.00	358,191.00	9,098.00	2.6%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Activity Center								
101-447-4-334-09	Grants	-	-	-	10,000.00	5,000.00	(5,000.00)	-50.0%
101-447-4-423-05	Advertising	-	-	-	3,000.00	3,000.00	-	0.0%
101-447-4-446-03	Program Fees	-	-	3,493.65	10,500.00	10,500.00	-	0.0%
101-447-4-446-10	Donations	-	-	240.00	-	5,000.00	5,000.00	0.0%
101-447-4-669-02	Miscellaneous	-	-	275.00	5,000.00	-	(5,000.00)	-100.0%
101-447-4-848-12	Facility Rent	-	-	15,041.93	13,000.00	10,000.00	(3,000.00)	-23.1%
	Total Revenues	-	-	19,050.58	41,500.00	33,500.00	(8,000.00)	-19.3%
101-447-101-00	Regular pay	-	-	65,466.17	63,734.00	66,634.00	2,900.00	4.6%
101-447-101-01	Temporary Pay	-	-	9,479.88	19,240.00	19,240.00	-	0.0%
101-447-101-04	Overtime Pay	-	-	-	250.00	-	(250.00)	-100.0%
101-447-120-00	FICA	-	-	4,728.87	6,392.00	6,595.00	203.00	3.2%
101-447-121-09	Retirement	-	-	4,647.88	4,177.00	4,352.00	175.00	4.2%
101-447-123-00	Group Insurance	-	-	16,702.05	19,698.00	19,698.00	-	0.0%
101-447-130-00	Workmans Compensation	-	-	-	-	716.00	-	0.0%
	Total Personnel Services	-	-	101,024.85	113,491.00	117,235.00	3,028.00	2.7%
101-447-422-07	Contracted Services	-	-	26,807.66	31,800.00	31,800.00	-	0.0%
101-447-423-05	Advertising/Promotion Fees	-	-	5,725.03	5,000.00	3,000.00	(2,000.00)	-40.0%
101-447-425-04	Maintenance Equipment	-	-	523.58	5,000.00	1,000.00	(4,000.00)	-80.0%
101-447-425-05	Maintenance Building	-	-	17,666.63	15,000.00	15,000.00	-	0.0%
101-447-426-01	Office Supplies	-	-	1,409.07	5,000.00	2,000.00	(3,000.00)	-60.0%
101-447-426-03	Supplies	-	-	10,745.36	8,500.00	8,500.00	-	0.0%
101-447-426-04	Cleaning Supplies	-	-	593.35	2,500.00	1,000.00	(1,500.00)	-60.0%
101-447-427-01	Travel & Lodging	-	-	-	500.00	1,000.00	500.00	100.0%
101-447-427-02	Registration & Training	-	-	75.00	1,000.00	1,000.00	-	0.0%
101-447-428-01	Telephone	-	-	1,179.55	1,700.00	2,300.00	600.00	35.3%
101-447-428-02	Utilities	-	-	15,827.73	21,000.00	21,000.00	-	0.0%
101-447-428-03	Heat	-	-	1,374.11	6,000.00	4,000.00	(2,000.00)	-33.3%
101-447-911-00	Buildings & Structures	-	-	-	-	-	-	0.0%
101-447-920-00	Furniture & Equipment	-	-	-	5,000.00	10,000.00	5,000.00	100.0%
	Total Operating Expenditures	-	-	81,927.07	108,000.00	101,600.00	(6,400.00)	-5.9%
	Total Expenditures	-	-	182,951.92	221,491.00	218,835.00	(3,372.00)	-1.5%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Aquatic Center								
101-449-4-346-04	Fees	35,498.10	37,556.56	32,220.30	38,000.00	35,000.00	(3,000.00)	-7.9%
101-449-4-446-02	Swimming Pool Fees	161,428.98	200,525.58	184,266.56	195,000.00	185,000.00	(10,000.00)	-5.1%
101-449-4-446-03	Program Fees	4,213.90	4,548.16	5,657.99	4,000.00	5,000.00	1,000.00	25.0%
101-449-4-848-01	Utility Billing	-	350.00	219.88	-	-	-	0.0%
	Total Revenues	201,140.98	242,980.30	222,364.73	237,000.00	225,000.00	(12,000.00)	-5.1%
101-449-101-01	Temporary Pay	136,273.13	128,004.96	185,006.30	170,153.00	173,091.00	2,938.00	1.7%
101-449-101-04	Overtime Pay	4.88	-	-	1,000.00	500.00	(500.00)	-50.0%
101-449-101-07	Clothing/Boot Allowance	540.00	256.00	405.00	1,000.00	750.00	(250.00)	-25.0%
101-449-120-00	FICA	10,466.65	9,792.37	14,183.99	13,170.00	13,338.00	168.00	1.3%
101-449-130-00	Workmans Compensation	3,662.84	2,815.44	2,742.86	3,487.00	4,146.00	659.00	18.9%
	Total Personnel Services	150,947.50	140,868.77	202,338.15	188,810.00	191,825.00	3,015.00	1.6%
101-449-421-00	Insurance	10,582.11	10,956.82	11,676.95	13,429.00	13,137.00	(292.00)	-2.2%
101-449-422-09	Testing Services	1,537.00	1,656.00	-	2,000.00	2,000.00	-	0.0%
101-449-423-05	Advertising/Promotion Fees	89.80	-	-	1,000.00	500.00	(500.00)	-50.0%
101-449-425-04	Maintenance Equipment	5,516.26	7,004.44	38,567.97	8,500.00	8,500.00	-	0.0%
101-449-425-05	Maintenance Building	18,714.02	8,169.33	5,911.00	8,000.00	8,000.00	-	0.0%
101-449-426-01	Office Supplies	271.40	736.66	511.69	1,000.00	1,000.00	-	0.0%
101-449-426-03	Supplies	7,717.27	5,706.23	5,921.71	6,500.00	6,500.00	-	0.0%
101-449-426-04	Cleaning Supplies	1,046.94	465.00	2,684.98	1,250.00	2,250.00	1,000.00	80.0%
101-449-426-15	Chemicals	22,219.10	33,877.06	25,978.43	40,000.00	40,000.00	-	0.0%
101-449-428-01	Telephone	899.71	1,322.33	624.17	1,500.00	1,500.00	-	0.0%
101-449-428-02	Utilities	55,570.98	42,651.84	37,798.87	60,000.00	45,000.00	(15,000.00)	-25.0%
101-449-428-03	Heat	18,070.33	4,382.87	7,018.45	8,500.00	8,500.00	-	0.0%
101-449-429-08	Postage	-	512.35	-	500.00	500.00	-	0.0%
101-449-447-10	Concession Supplies	20,216.72	29,389.82	19,300.39	30,000.00	30,000.00	-	0.0%
101-449-469-00	Banking & Credit Card Fees	793.49	2,432.70	489.23	4,000.00	7,100.00	3,100.00	77.5%
101-449-854-00	Refunds	-	75.25	-	-	-	-	0.0%
101-449-911-00	Buildings & Structures	31,530.59	9,132.36	-	-	-	-	0.0%
101-449-920-00	Furniture & Equipment	-	14,892.00	7,345.80	-	-	-	0.0%
	Total Operating Expenditures	194,775.72	173,363.06	163,829.64	186,179.00	174,487.00	(11,692.00)	-6.3%
	Total Expenditures	345,723.22	314,231.83	366,167.79	374,989.00	366,312.00	(8,677.00)	-2.3%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Recreation								
101-451-4-334-09	Grants	-	-	-	-	-	-	0.0%
101-451-4-441-08	Reimbursed Expense	3,425.00	3,975.00	5,275.00	3,500.00	3,500.00	-	0.0%
101-451-4-446-03	Program Fees	47,425.09	40,449.70	43,123.00	45,000.00	40,000.00	(5,000.00)	-11.1%
101-451-4-446-04	Facility Fees	-	11,121.79	850.66	-	25,000.00	25,000.00	0.0%
101-451-4-446-05	Ice Arena Fees	142.20	-	-	-	-	-	0.0%
101-451-4-446-06	Camping Fees	211.83	-	-	-	-	-	0.0%
101-451-4-446-07	Reimbursements	1,740.36	1,694.39	-	1,500.00	-	(1,500.00)	-100.0%
101-451-4-446-10	Donations	600.00	-	-	-	-	-	0.0%
101-451-4-664-00	Sale of Fixed Assets	633.80	-	-	-	-	-	0.0%
101-451-4-669-02	Miscellaneous	1,420.10	879.45	4,595.00	700.00	2,200.00	1,500.00	214.3%
101-451-4-848-10	Rental Income	4,945.23	6,444.68	4,458.76	5,500.00	4,500.00	(1,000.00)	-18.2%
101-451-4-848-11	Landing Fees	706.90	3,183.05	3,174.89	-	3,000.00	3,000.00	0.0%
	Total Revenues	61,250.51	67,748.06	61,477.31	56,200.00	78,200.00	22,000.00	39.1%
101-451-101-00	Regular Pay	204,598.45	247,807.65	212,387.13	228,125.00	236,923.00	8,798.00	3.9%
101-451-101-01	Temporary Pay	71,932.52	69,046.69	82,310.92	90,431.00	104,044.00	13,613.00	15.1%
101-451-101-04	Overtime Pay	712.97	3,402.25	1,931.61	1,000.00	2,000.00	1,000.00	100.0%
101-451-101-06	Car Allowance	4,500.00	-	6,000.00	6,000.00	6,000.00	-	0.0%
101-451-101-07	Clothing/Boot Allowance	45.00	-	-	-	-	-	0.0%
101-451-101-10	Wellness Benefit	400.00	-	300.00	300.00	(300.00)	(600.00)	-200.0%
101-451-120-00	FICA	20,360.07	23,343.78	23,306.57	25,143.00	26,896.00	1,753.00	7.0%
101-451-121-09	Retirement	13,007.04	14,595.85	15,127.27	17,089.00	19,120.00	2,031.00	11.9%
101-451-123-00	Group Insurance	30,301.25	28,871.69	23,320.97	23,645.00	28,764.00	5,119.00	21.6%
101-451-130-00	Workmans Compensation	2,338.54	2,161.87	2,382.71	3,008.00	1,911.00	(1,097.00)	-36.5%
	Total Personnel Services	348,195.84	389,229.78	367,067.18	394,741.00	425,358.00	30,617.00	7.8%
101-451-421-00	Insurance	312.92	362.93	354.98	409.00	400.00	(9.00)	-2.2%
101-451-422-04	Contracting Services/Pro	-	53,288.65	14,808.03	-	30,000.00	30,000.00	0.0%
101-451-422-07	Contracted Services	16,184.56	6,405.16	25,376.98	8,500.00	8,500.00	-	0.0%
101-451-423-05	Advertising/Promotion Fees	7,928.00	8,024.00	11,882.19	8,000.00	12,000.00	4,000.00	50.0%
101-451-425-02	Maintenance Motor Vehicles	-	-	26.99	-	100.00	100.00	0.0%
101-451-425-05	Maintenance Building	5,456.36	12,590.88	6,297.02	6,000.00	12,000.00	6,000.00	100.0%
101-451-426-01	Office Supplies	207.00	2,448.97	1,058.62	2,500.00	4,000.00	1,500.00	60.0%
101-451-426-04	Cleaning Supplies	428.22	1,569.57	756.07	1,000.00	2,500.00	1,500.00	150.0%
101-451-426-07	Recreation Supplies	10,696.21	8,398.22	14,481.57	15,000.00	17,000.00	2,000.00	13.3%
101-451-426-10	Gasoline	359.52	132.35	372.95	600.00	600.00	-	0.0%
101-451-426-17	Uniforms & Clothing	2,008.50	3,582.00	4,244.50	5,000.00	7,000.00	2,000.00	40.0%
101-451-427-01	Travel & Lodging	2,348.56	3,115.15	992.99	4,000.00	3,000.00	(1,000.00)	-25.0%
101-451-427-02	Registration & Training	575.00	802.00	3,479.73	2,000.00	3,500.00	1,500.00	75.0%
101-451-428-01	Telephone	1,953.10	4,300.79	4,015.05	4,500.00	7,000.00	2,500.00	55.6%
101-451-428-02	Utilities	5,257.92	13,225.77	3,258.96	8,000.00	25,000.00	17,000.00	212.5%
101-451-428-03	Heat	8,521.60	3,618.30	505.11	8,750.00	16,250.00	7,500.00	85.7%
101-451-429-01	Memberships & Dues	675.00	490.00	1,078.79	1,000.00	1,500.00	500.00	50.0%
101-451-429-08	Postage	-	15.33	28.86	100.00	100.00	-	0.0%
101-451-469-00	Banking & Credit Card Fees	418.20	534.08	-	800.00	800.00	-	0.0%
101-451-854-00	Refunds	161.25	307.52	-	1,500.00	750.00	(750.00)	-50.0%
101-451-920-00	Furniture & Equipment	12,356.08	4,982.84	4,428.10	3,000.00	3,000.00	-	0.0%
101-451-940-07	Other Capital	-	-	-	-	7,500.00	7,500.00	0.0%
	Total Operating Expenditures	75,848.00	128,194.51	97,447.49	80,659.00	162,500.00	81,841.00	101.5%
	Total Expenditures	424,043.84	517,424.29	464,514.67	475,400.00	587,858.00	112,458.00	23.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Parks								
101-452-4-334-07	Grants	-	-	-	-	-	-	0.0%
101-452-4-446-04	Facility Fees	1,000.00	1,000.00	928.88	1,000.00	1,000.00	-	0.0%
101-452-4-446-06	Camping Fees	36,193.91	48,007.16	51,664.88	42,000.00	50,000.00	8,000.00	19.0%
101-452-4-446-08	Reimbursed Expense	14,278.02	16,431.15	28,197.96	67,500.00	67,500.00	-	0.0%
101-452-4-446-10	Donations	15,171.95	(4,700.00)	6,282.00	-	-	-	0.0%
101-452-4-446-12	Park Rentals	20,901.42	6,962.95	18,613.45	15,000.00	15,000.00	-	0.0%
101-452-4-446-19	Mowing services & materials	-	(1,962.00)	-	-	-	-	0.0%
101-452-4-662-11	Garden Plot Rentals	12,840.00	14,191.76	11,535.87	12,500.00	14,500.00	2,000.00	16.0%
101-452-4-664-00	Sale of Fixed Assets	16,977.01	-	-	-	-	-	0.0%
101-452-4-669-02	Miscellaneous	4,882.46	14,544.95	6,345.66	7,500.00	7,500.00	-	0.0%
101-452-4-848-12	Facility Rent	2,995.02	3,005.00	5,800.00	3,000.00	5,000.00	2,000.00	66.7%
	Total Revenues	125,239.79	97,480.97	129,368.70	148,500.00	160,500.00	12,000.00	8.1%
101-452-101-00	Regular Pay	663,245.24	679,869.60	802,535.95	842,885.00	730,238.00	(112,647.00)	-13.4%
101-452-101-01	Temporary Pay	160,920.72	156,949.14	189,797.43	227,290.00	205,450.00	(21,840.00)	-9.6%
101-452-101-04	Overtime Pay	19,261.58	8,958.41	11,298.83	12,500.00	12,500.00	-	0.0%
101-452-101-06	Car Allowance	-	-	2,400.00	2,400.00	2,400.00	-	0.0%
101-452-101-07	Clothing/Boot Allowance	5,000.00	-	4,916.67	5,000.00	1,550.00	(3,450.00)	-69.0%
101-452-101-10	Wellness Benefit	150.00	-	-	-	-	-	0.0%
101-452-120-00	FICA	61,304.49	60,827.39	71,864.07	84,196.00	73,363.00	(10,833.00)	-12.9%
101-452-121-09	Retirement	40,055.34	38,841.77	56,099.26	62,917.00	53,918.00	(8,999.00)	-14.3%
101-452-123-00	Group Insurance	100,054.97	72,183.18	119,086.37	134,046.00	114,599.00	(19,447.00)	-14.5%
101-452-130-00	Workmans Compensation	14,359.37	14,432.47	14,567.77	18,475.00	28,089.00	9,614.00	52.0%
	Total Personnel Services	1,064,351.71	1,032,061.96	1,272,566.35	1,389,709.00	1,222,107.00	(167,602.00)	-12.1%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Parks, Contd.								
101-452-421-00	Insurance	34,749.34	39,020.01	41,362.22	47,567.00	46,533.00	(1,034.00)	-2.2%
101-452-422-03	Consulting/Expense	2,200.00	-	500.00	5,000.00	2,500.00	(2,500.00)	-50.0%
101-452-422-07	Contracted Services	6,827.77	6,705.96	8,238.65	7,000.00	24,500.00	17,500.00	250.0%
101-452-422-15	Drug & Alcohol Testing	530.18	1,834.00	1,554.00	600.00	1,500.00	900.00	150.0%
101-452-423-05	Advertising/Promotion Fees	-	134.99	620.00	3,000.00	1,500.00	(1,500.00)	-50.0%
101-452-424-01	Equipment Rental	663.65	708.29	417.68	1,500.00	1,000.00	(500.00)	-33.3%
101-452-424-02	Space Rent	550.00	(550.00)	-	-	-	-	0.0%
101-452-425-01	Maintenance Office Equipment	-	-	-	-	-	-	0.0%
101-452-425-02	Maintenance Motor Vehicles	4,916.52	4,775.07	5,113.85	5,000.00	5,500.00	500.00	10.0%
101-452-425-03	Maintenance Trucks	3,613.22	4,334.95	4,078.23	6,000.00	6,000.00	-	0.0%
101-452-425-04	Maintenance Equipment	43,002.46	29,271.39	50,618.45	45,000.00	50,000.00	5,000.00	11.1%
101-452-425-05	Maintenance Building	22,922.80	36,490.02	62,907.86	32,000.00	35,000.00	3,000.00	9.4%
101-452-426-01	Office Supplies	1,550.14	2,204.94	1,027.70	2,300.00	1,300.00	(1,000.00)	-43.5%
101-452-426-03	Supplies	59,676.99	57,259.40	66,832.40	60,000.00	63,000.00	3,000.00	5.0%
101-452-426-04	Cleaning Supplies	6,669.05	9,451.14	6,916.08	9,500.00	8,500.00	(1,000.00)	-10.5%
101-452-426-06	Horticulture Supplies	32,102.07	17,341.99	27,207.52	37,000.00	45,000.00	8,000.00	21.6%
101-452-426-10	Gasoline	53,982.43	38,336.86	35,634.20	50,000.00	45,000.00	(5,000.00)	-10.0%
101-452-426-11	Oil & Grease	3,176.12	4,500.64	5,124.99	5,000.00	5,000.00	-	0.0%
101-452-426-12	Tires	4,087.83	3,568.90	7,140.40	4,000.00	5,000.00	1,000.00	25.0%
101-452-426-13	Diesel Fuel	19,284.77	14,049.48	14,316.77	15,000.00	15,000.00	-	0.0%
101-452-426-15	Chemicals	6,292.21	17,397.27	19,946.37	20,000.00	25,000.00	5,000.00	25.0%
101-452-426-17	Uniforms & Clothing	-	-	-	4,000.00	18,850.00	14,850.00	371.3%
101-452-426-18	Gravel	10,100.50	363.89	-	1,500.00	1,500.00	-	0.0%
101-452-426-23	Sand	-	889.92	-	5,000.00	6,000.00	1,000.00	20.0%
101-452-427-01	Travel & Lodging	3,343.42	1,165.55	5,101.98	4,000.00	5,000.00	1,000.00	25.0%
101-452-427-02	Registration & Training	3,829.58	2,775.13	4,380.81	14,000.00	7,000.00	(7,000.00)	-50.0%
101-452-428-01	Telephone	9,686.96	8,001.75	7,208.18	10,000.00	9,000.00	(1,000.00)	-10.0%
101-452-428-02	Utilities	97,406.63	128,789.14	112,573.00	140,000.00	130,000.00	(10,000.00)	-7.1%
101-452-428-03	Heat	2,704.14	3,512.65	2,692.92	4,500.00	4,000.00	(500.00)	-11.1%
101-452-428-05	Hauling Service	360.69	-	-	21,500.00	25,000.00	3,500.00	16.3%
101-452-429-01	Memberships & Dues	600.00	885.88	1,306.16	1,000.00	1,500.00	500.00	50.0%
101-452-429-08	Postage	-	206.56	36.10	200.00	200.00	-	0.0%
101-452-469-00	Banking & Credit Card Fees	721.20	17,470.47	30,979.92	20,400.00	35,400.00	15,000.00	73.5%
101-452-854-01	Refunds	85.00	205.00	388.91	-	-	-	0.0%
101-452-911-00	Buildings & Structures	32,466.61	67,774.82	9,494.38	-	-	-	0.0%
101-452-920-00	Furniture & Equipment	9,800.00	10,755.47	24,500.00	-	-	-	0.0%
101-452-930-00	Machinery & Equipment	40,454.32	60,700.68	25,809.42	-	-	-	0.0%
101-452-940-00	Other Capital	-	-	-	-	22,000.00	22,000.00	0.0%
	Total Operating Expenditures	518,356.60	590,332.21	584,029.15	581,567.00	652,283.00	70,716.00	12.2%
	Total Expenditures	1,582,708.31	1,622,394.17	1,856,595.50	1,971,276.00	1,874,390.00	(96,886.00)	-4.9%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Larson Ice Center								
101-453-4-446-05	Ice Arena Fees	78,791.09	43,801.51	62,989.82	90,000.00	90,000.00	-	0.0%
101-453-4-446-06	Camping Fees	6,296.04	18,218.55	16,607.96	-	-	-	0.0%
101-453-4-446-08	Reimbursed Expense	137.02	1,052.16	1,685.57	-	-	-	0.0%
101-453-4-446-10	Donations	-	552.60	1,712.16	-	-	-	0.0%
101-453-4-446-18	Donations	61,323.00	43,775.00	77,550.00	80,250.00	80,250.00	-	0.0%
101-453-4-669-02	Miscellaneous	6,000.00	(700.00)	60.19	-	-	-	0.0%
101-453-4-848-01	Utility Billing	-	38,079.74	60,683.87	-	-	-	0.0%
101-453-4-848-02	Equipment Rentals	-	5,722.39	10,696.37	-	-	-	0.0%
	Total Revenues	152,547.15	150,501.95	231,985.94	170,250.00	170,250.00	-	0.0%
101-453-101-00	Regular Pay	115,342.37	121,233.49	135,655.42	130,073.00	187,415.00	57,342.00	44.1%
101-453-101-01	Temporary Pay	24,927.75	35,447.17	22,792.05	34,937.00	42,790.00	7,853.00	22.5%
101-453-101-04	Overtime Pay	3,220.63	5,080.32	9,002.08	4,500.00	4,500.00	-	0.0%
101-453-101-07	Clothing/Boot Allowance	1,000.00	-	1,000.00	1,000.00	450.00	(550.00)	-55.0%
101-453-101-10	Wellness Benefit	450.00	(150.00)	-	300.00	(300.00)	(600.00)	-200.0%
101-453-120-00	FICA	10,332.08	11,650.30	12,283.95	13,291.00	18,246.00	4,955.00	37.3%
101-453-121-09	Retirement	7,101.78	7,484.04	11,036.63	11,232.00	15,091.00	3,859.00	34.4%
101-453-123-00	Group Insurance	21,349.02	23,461.96	25,628.91	27,485.00	35,461.00	7,976.00	29.0%
101-453-130-00	Workmans Compensation	2,671.52	1,953.88	2,227.86	2,809.00	3,259.00	450.00	16.0%
	Total Personnel Services	186,395.15	206,161.16	219,626.90	225,627.00	306,912.00	81,285.00	36.0%
101-453-421-00	Insurance	13,197.51	12,304.39	12,774.54	14,691.00	14,372.00	(319.00)	-2.2%
101-453-422-07	Contracted Services	-	100.00	-	4,000.00	6,000.00	2,000.00	50.0%
101-453-423-05	Advertising/Promotion Fees	-	-	-	5,000.00	2,000.00	(3,000.00)	-60.0%
101-453-425-04	Maintenance Equipment	15,155.14	39,546.26	16,417.23	20,000.00	25,000.00	5,000.00	25.0%
101-453-425-05	Maintenance Building	49,267.57	26,910.00	56,841.14	45,000.00	45,000.00	-	0.0%
101-453-426-01	Office Supplies	66.24	86.94	74.07	300.00	300.00	-	0.0%
101-453-426-03	Supplies	14,153.74	13,243.01	17,449.79	13,500.00	20,000.00	6,500.00	48.1%
101-453-426-04	Cleaning Supplies	5,614.51	4,426.00	5,058.02	7,000.00	7,000.00	-	0.0%
101-453-426-10	Gasoline	3,800.14	4,782.60	3,954.92	4,800.00	4,800.00	-	0.0%
101-453-426-29	Propane	-	-	-	200.00	400.00	200.00	100.0%
101-453-427-02	Registration & Training	55.88	-	-	2,000.00	2,000.00	-	0.0%
101-453-428-01	Telephone	3,029.68	2,756.28	2,241.76	3,000.00	2,500.00	(500.00)	-16.7%
101-453-428-02	Utilities	102,451.53	127,770.75	111,694.96	135,000.00	145,000.00	10,000.00	7.4%
101-453-428-03	Heat	22,975.20	27,113.90	25,357.70	35,000.00	30,000.00	(5,000.00)	-14.3%
101-453-429-01	Memberships & Dues	-	84.75	-	-	-	-	0.0%
101-453-911-00	Buildings & Structures	7,914.12	20,773.61	3,712.17	6,000.00	-	(6,000.00)	-100.0%
101-453-920-00	Furniture & Equipment	-	7,740.78	8,628.67	3,000.00	11,000.00	8,000.00	266.7%
101-453-930-00	Machinery & Equipment	1,225.00	-	70.00	7,500.00	7,500.00	-	0.0%
101-453-940-07	Other Capital	-	-	-	-	19,680.00	19,680.00	0.0%
	Total Personnel Services	238,906.26	287,639.27	264,274.97	305,991.00	342,552.00	36,561.00	11.9%
	Total Expenditures	425,301.41	493,800.43	483,901.87	531,618.00	649,464.00	117,846.00	22.2%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Forestry								
101-454-4-441-08	Reimbursed Expense	655.88	-	22,113.90	-	-	-	0.0%
101-454-4-441-09	Miscellaneous	555.91	442.06	1,806.56	500.00	500.00	-	0.0%
	Total Revenues	1,211.79	442.06	23,920.46	500.00	500.00	-	0.0%
101-454-101-00	Regular Pay	199,514.92	194,574.45	223,118.73	236,928.00	295,749.00	58,821.00	24.8%
101-454-101-01	Temporary Pay	15,081.02	20,960.65	40,596.40	22,204.00	30,432.00	8,228.00	37.1%
101-454-101-04	Overtime Pay	(2,008.88)	1,601.32	510.48	2,500.00	2,500.00	-	0.0%
101-454-101-07	Clothing/Boot Allowance	2,809.98	-	2,400.00	2,400.00	1,150.00	(1,250.00)	-52.1%
101-454-101-10	Wellness Benefit	175.00	-	-	-	-	-	0.0%
101-454-120-00	FICA	15,723.56	16,034.47	19,600.57	20,284.00	25,339.00	5,055.00	24.9%
101-454-121-09	Retirement	11,110.46	11,419.60	14,061.05	15,682.00	19,432.00	3,750.00	23.9%
101-454-123-00	Group Insurance	27,395.26	18,777.53	31,646.88	28,400.00	43,985.00	15,585.00	54.9%
101-454-130-00	Workmans Compensation	12,719.04	24,776.96	23,281.69	29,636.00	47,153.00	17,517.00	59.1%
	Total Personnel Services	282,520.36	288,144.98	355,215.80	358,034.00	465,740.00	107,706.00	30.1%
101-454-421-00	Insurance	9,287.37	11,567.33	14,115.10	15,654.00	15,314.00	(340.00)	-2.2%
101-454-422-15	Drug & Alcohol Testing	677.00	717.18	295.00	350.00	350.00	-	0.0%
101-454-425-03	Maintenance Trucks	19,170.09	7,406.19	6,463.28	10,000.00	11,000.00	1,000.00	10.0%
101-454-425-04	Maintenance Equipment	10,888.27	11,150.47	22,914.80	20,000.00	31,000.00	11,000.00	55.0%
101-454-425-05	Maintenance Building	4,282.37	3,500.03	3,506.32	5,000.00	5,000.00	-	0.0%
101-454-426-03	Supplies	8,814.70	5,973.73	7,443.07	7,000.00	8,000.00	1,000.00	14.3%
101-454-426-06	Horticulture Supplies	22,820.43	35,208.81	49,920.07	25,000.00	40,000.00	15,000.00	60.0%
101-454-426-10	Gasoline	13,219.53	13,058.02	15,148.47	14,000.00	14,000.00	-	0.0%
101-454-426-11	Oil & Grease	146.89	580.60	459.86	700.00	700.00	-	0.0%
101-454-426-12	Tires	328.85	250.00	149.95	8,500.00	10,000.00	1,500.00	17.6%
101-454-426-13	Diesel Fuel	7,111.83	12,194.53	4,950.52	12,000.00	12,000.00	-	0.0%
101-454-426-15	Chemicals	-	34.16	-	3,000.00	6,000.00	3,000.00	100.0%
101-454-426-17	Uniforms & Clothing	-	-	-	-	2,750.00	2,750.00	0.0%
101-454-426-23	Sand	-	-	-	500.00	-	(500.00)	-100.0%
101-454-427-01	Travel & Lodging	4,757.84	1,409.54	293.12	1,500.00	1,500.00	-	0.0%
101-454-427-02	Registration & Training	2,987.96	4,707.45	2,420.00	5,500.00	5,500.00	-	0.0%
101-454-428-01	Telephone	37.38	1,588.18	2,402.84	1,650.00	2,000.00	350.00	21.2%
101-454-428-03	Heat	2,189.68	3,661.07	2,406.11	4,000.00	5,000.00	1,000.00	25.0%
101-454-428-05	Hauling Service	76.13	-	-	-	-	-	0.0%
101-454-429-01	Memberships & Dues	-	144.00	470.88	300.00	500.00	200.00	66.7%
101-454-429-08	Postage	47.10	76.71	195.98	100.00	100.00	-	0.0%
101-454-930-00	Machinery & Equipment	-	-	-	4,000.00	4,000.00	-	0.0%
101-454-940-00	Other Capital	650.00	4,503.29	3,904.86	10,000.00	-	(10,000.00)	-100.0%
	Total Operating Expenditures	107,493.42	117,731.29	137,460.23	148,754.00	174,714.00	25,960.00	17.5%
	Total Expenditures	390,013.78	405,876.27	492,676.03	506,788.00	640,454.00	133,666.00	26.4%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Library								
101-455-4-334-09	Grants	4,000.00	8,500.00	-	5,000.00	7,000.00	2,000.00	40.0%
101-455-4-339-00	In Lieu of Taxes	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-	0.0%
101-455-4-367-00	15% Food and Beverage Sales	-	-	-	-	-	-	0.0%
101-455-4-446-08	Reimbursed Expense	54.82	750.89	9,203.79	-	-	-	0.0%
101-455-4-669-01	Miscellaneous	4,504.00	4,714.92	5,751.85	7,000.00	9,500.00	2,500.00	35.7%
	Total Revenues	33,558.82	38,965.81	39,955.64	37,000.00	41,500.00	4,500.00	12.2%
101-455-101-00	Regular Pay	584,028.61	610,685.77	635,680.57	644,762.00	671,207.00	26,445.00	4.1%
101-455-101-01	Temporary Pay	88,835.33	114,808.67	120,108.20	148,352.00	149,958.00	1,606.00	1.1%
101-455-101-04	Overtime Pay	(195.66)	-	-	500.00	500.00	-	0.0%
101-455-101-10	Wellness Benefit	775.00	300.00	25.00	300.00	-	(300.00)	-100.0%
101-455-120-00	FICA	48,521.79	52,069.08	53,857.72	61,382.00	63,624.00	2,242.00	3.7%
101-455-121-09	Retirement	34,911.42	36,641.23	45,954.67	47,694.00	52,367.00	4,673.00	9.8%
101-455-123-00	Group Insurance	87,205.67	116,019.68	115,314.84	144,165.00	144,817.00	652.00	0.5%
101-455-130-00	Workmans Compensation	779.62	1,203.59	1,819.32	2,266.00	2,645.00	379.00	16.7%
	Total Personnel Services	844,861.78	931,728.02	972,760.32	1,049,421.00	1,085,118.00	35,697.00	3.4%
101-455-367-01	Grant Expenditures	3,993.12	6,335.08	1,258.31	5,000.00	7,000.00	2,000.00	40.0%
101-455-421-00	Insurance	9,835.32	9,961.26	10,474.88	12,047.00	11,785.00	(262.00)	-2.2%
101-455-422-08	Miscellaneous Services (Computer Services)	44,465.50	54,281.09	50,869.51	64,694.00	73,224.00	8,530.00	13.2%
101-455-423-05	Advertising/Promotion Fees	512.89	1,962.60	1,430.52	2,000.00	2,000.00	-	0.0%
101-455-424-01	Equipment Rental	1,027.53	1,770.55	1,186.99	1,800.00	1,500.00	(300.00)	-16.7%
101-455-424-07	Programming expenses	17,187.76	17,641.02	17,323.21	17,800.00	17,800.00	-	0.0%
101-455-425-05	Maintenance Building	28,442.49	41,333.17	49,078.07	48,500.00	35,000.00	(13,500.00)	-27.8%
101-455-426-01	Office Supplies	330.42	300.49	820.83	800.00	800.00	-	0.0%
101-455-426-03	Supplies	16,417.76	18,607.84	19,179.67	18,150.00	19,000.00	850.00	4.7%
101-455-426-04	Cleaning Supplies	5,534.46	7,979.82	5,590.73	8,500.00	6,500.00	(2,000.00)	-23.5%
101-455-427-01	Travel & Lodging	2,462.07	5,973.92	4,701.98	6,500.00	8,500.00	2,000.00	30.8%
101-455-427-02	Registration & Training	5,025.10	2,634.94	2,961.14	3,800.00	5,800.00	2,000.00	52.6%
101-455-428-01	Telephone	4,642.44	5,533.21	6,131.23	5,500.00	6,150.00	650.00	11.8%
101-455-428-02	Utilities	52,132.45	65,092.83	60,039.71	72,000.00	72,000.00	-	0.0%
101-455-429-08	Postage	4,584.28	5,311.72	5,577.77	5,500.00	5,500.00	-	0.0%
101-455-911-00	Buildings & Structures	-	32,822.69	-	-	-	-	0.0%
101-455-920-00	Furniture & Equipment	18,966.14	14,430.83	24,989.54	-	5,000.00	5,000.00	0.0%
101-455-940-07	IT Other Capital	-	-	-	10,000.00	-	(10,000.00)	-100.0%
101-455-950-02	Adult Reading Level Books	53,437.76	54,415.47	62,792.87	63,527.00	64,163.00	636.00	1.0%
101-455-950-03	Children Reading Level Books	19,960.36	20,164.78	20,979.65	21,190.00	21,402.00	212.00	1.0%
101-455-950-04	Audio/Visual Material	31,699.10	31,717.60	32,406.62	32,121.00	32,443.00	322.00	1.0%
101-455-950-05	Periodicals/Subscriptions	7,973.00	8,926.52	9,170.05	9,500.00	9,595.00	95.00	1.0%
101-455-950-06	Large Print Books	8,375.33	7,577.55	-	-	-	-	0.0%
101-455-950-07	Young Adult Reading Level Book	9,369.95	9,186.77	9,662.76	9,638.00	9,735.00	97.00	1.0%
101-455-950-08	E-Books	22,461.00	22,685.00	22,912.00	23,142.00	23,374.00	232.00	1.0%
101-455-950-10	IT Capital less than \$5000	8,499.87	10,411.84	10,503.60	10,500.00	12,000.00	1,500.00	14.3%
	Total Operating Expenditures	377,336.10	457,058.59	430,041.64	452,209.00	450,271.00	(1,938.00)	-0.4%
	Total Expenditures	1,222,197.88	1,388,786.61	1,402,801.96	1,501,630.00	1,535,389.00	33,759.00	2.2%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Appropriations/Subsidies								
101-495-4-334-00	Grants (Historic Preservation)	-	-	-	-	-	-	0.0%
101-495-4-334-10	Grants (Chamber Pass-Through)	20,000.00	13,267.06	-	-	-	-	0.0%
101-495-4-669-02	Miscellaneous	45,512.00	-	-	-	-	-	0.0%
		65,512.00	13,267.06	-	-	-	-	0.0%
101-495-466-01	Economic Incentive Grant	20,000.00	-	-	-	-	-	0.0%
101-495-856-03	Community Cultural Subsidy	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.0%
101-495-856-04	Community Band Subsidy	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	0.0%
101-495-856-12	Farmers Market Subsidy	4,500.00	-	-	-	-	-	0.0%
101-495-856-18	SD Humanities Council	7,500.00	-	15,000.00	-	15,000.00	15,000.00	0.0%
101-495-856-19	Human Rights Commission	10,074.40	5,350.69	4,025.75	7,000.00	7,000.00	-	0.0%
101-495-856-20	Disability Awareness Committee	1,877.65	1,815.78	3,364.30	3,000.00	3,000.00	-	0.0%
101-495-856-21	Sustainability Committee	2,896.05	2,756.40	4,491.78	5,000.00	4,000.00	(1,000.00)	-20.0%
101-495-856-23	Historic Preservation Commissi	5,524.85	15,856.19	8,214.84	8,400.00	5,120.00	(3,280.00)	-39.0%
101-495-856-37	School District Subsidy	195,000.00	195,000.00	185,250.00	195,000.00	195,000.00	-	0.0%
101-495-856-61	Research Park	150,000.00	-	-	-	-	-	0.0%
101-495-856-68	Other	-	419,543.66	1,780,456.34	-	-	-	0.0%
101-495-856-72	Social Service Agency Funding	265,000.00	256,480.00	258,035.00	268,715.00	274,254.00	5,539.00	2.1%
101-495-856-73	Brookings Economic Dev Corp	145,534.89	-	-	-	-	-	0.0%
	Total Expenditures	843,907.84	932,802.72	2,294,838.01	523,115.00	539,374.00	16,259.00	3.1%
101-495-899-28	Transfer out to Edgebrook Golf	366,928.00	374,081.00	430,807.00	462,601.00	366,588.00	(96,013.00)	-20.8%
101-495-899-29	Transfer out Special Assmnt	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-	0.0%
	Total Transfers out	416,928.00	424,081.00	480,807.00	512,601.00	416,588.00	(96,013.00)	-18.7%
	Total Expenditures & Transfers Out	1,260,835.84	1,356,883.72	2,775,645.01	1,035,716.00	955,962.00	(79,754.00)	-7.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
CIP Fund								
213-000-4-113-02	Sales & Use Tax	8,915,099.49	9,711,760.59	10,280,907.97	10,143,779.00	10,551,092.00	407,313.00	4.0%
213-000-4-334-02	Surface Trans Prog (STP) Grant	186,547.50	3,510,390.96	13,948.01	-	150,000.00	150,000.00	0.0%
213-000-4-334-09	Grants	122,000.00	-	295,923.72	-	-	-	0.0%
213-000-4-441-08	Reimbursed Expense	-	994.50	-	-	-	-	0.0%
213-000-4-441-09	Miscellaneous	38,889.93	162,350.72	56,392.44	-	-	-	0.0%
213-000-4-446-10	Donations	158,025.00	-	450,000.00	-	-	-	0.0%
213-000-4-447-00	Contributed Capital	-	-	-	2,481,061.00	2,405,986.00	(75,075.00)	-3.0%
213-000-4-661-00	Interest Income	-	-	-	-	-	-	0.0%
213-000-4-661-01	Money Market Interest Income	131,687.60	686,885.05	755,586.10	300,000.00	300,000.00	-	0.0%
	Total Revenues		14,072,381.82	11,852,758.24	12,924,840.00	13,407,078.00	482,238.00	3.7%
213-000-6-700-02	Transfer in TIF	-	-	-	994,067.00	588,136.00	(405,931.00)	-40.8%
213-000-6-700-03	Transfer In TIF	1,359,277.86	-	-	-	-	-	0.0%
213-000-6-700-07	Transfer in General Fund	590,000.00	-	-	-	-	-	0.0%
213-000-6-700-15	Transfer in	-	-	-	109,630.00	-	(109,630.00)	-100.0%
213-000-6-700-17	Transfers In	1,149,294.56	-	-	-	-	-	0.0%
	Total Transfers In	3,098,572.42	-	-	1,103,697.00	588,136.00	(515,561.00)	-46.7%
	Total Revenues & Transfers In	3,098,572.42	14,072,381.82	11,852,758.24	14,028,537.00	13,995,214.00	(33,323.00)	-0.2%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
CIP Fund, Contd.								
213-400-367-01	Grant Expenditures	-	-	-	320,000.00	142,500.00	(177,500.00)	-55.5%
213-400-470-04	Loans Payable (PAC II)	-	-	-	916,666.00	916,666.00	-	0.0%
213-400-856-82	Brookings Health System	-	-	-	100,000.00	100,000.00	-	0.0%
213-405-911-00	Buildings & Structures (Buildings Sinking Fund)	-	-	-	150,000.00	150,000.00	-	0.0%
213-405-940-01	Capital (IT/Other Buildings)	-	-	-	264,981.00	185,000.00	(79,981.00)	-30.2%
213-410-470-01	Principal Payments (Bond Principal)	-	-	-	1,242,614.00	1,280,191.00	37,577.00	3.0%
213-410-470-02	Interest Payments (Bond Interest)	-	-	-	288,645.00	252,922.00	(35,723.00)	-12.4%
213-421-940-01	Capital (E-911)	-	-	-	-	189,000.00	189,000.00	0.0%
213-421-970-01	Vehicles (Police)	-	-	-	404,000.00	330,000.00	(74,000.00)	-18.3%
213-421-970-02	Equipment (Police)	-	-	-	80,000.00	240,000.00	160,000.00	200.0%
213-422-970-01	Vehicles (Fire)	-	-	-	375,000.00	700,000.00	325,000.00	86.7%
213-422-970-02	Equipment (Fire)	-	-	-	70,000.00	272,950.00	202,950.00	289.9%
213-422-970-03	Facility	-	-	-	-	90,000.00	90,000.00	0.0%
213-430-960-01	STP Project Improvements	-	-	-	-	150,000.00	150,000.00	0.0%
213-430-960-02	Street curb & gutter (Public Works)	-	-	-	460,000.00	375,000.00	(85,000.00)	-18.5%
213-430-960-03	Infrastructure Maintenance (Public Works)	-	-	-	3,629,142.00	3,795,599.00	166,457.00	4.6%
213-430-970-01	Vehicles (Public Works)	-	-	-	55,000.00	50,000.00	(5,000.00)	-9.1%
213-430-970-03	Facilities (Public Works)	-	-	-	360,629.00	-		
213-431-960-03	Infrastructure Maintenance (Street Division)	-	-	-	120,750.00	126,788.00	6,038.00	5.0%
213-431-970-01	Vehicles (Street Division)	-	-	-	-	248,000.00	248,000.00	0.0%
213-431-970-02	Equipment (Street Division)	-	-	-	1,235,000.00	937,500.00	(297,500.00)	-24.1%
213-431-970-03	Facilities (Street Division)	-	-	-	45,000.00	46,350.00	1,350.00	3.0%
213-447-940-01	Capital (Activity Center)	-	-	-	-	15,000.00	15,000.00	0.0%
213-450-960-03	Infrastructure Maintenance (Parks & Rec - Trails)	-	-	-	250,000.00	250,000.00	-	0.0%
213-450-970-01	Vehicles (Parks & Rec)	-	-	-	55,000.00	-	(55,000.00)	-100.0%
213-450-970-02	Equipment (Parks & Rec)	-	-	-	200,000.00	135,000.00	(65,000.00)	-32.5%
213-450-970-03	Facilities (Parks & Rec)	-	-	-	1,444,880.00	1,074,602.00	(370,278.00)	-25.6%
213-450-970-05	Initiatives (Tree Program)	-	-	-	25,000.00	25,000.00	-	0.0%
213-453-940-01	Capital (Larson Ice Center)	-	-	-	477,100.00	318,190.00	(158,910.00)	-33.3%
213-455-940-01	Capital (Library)	-	-	-	150,000.00	75,000.00	(75,000.00)	-50.0%
	Total Expenditures	-	-	-	12,719,407.00	12,471,258.00	112,480.00	0.9%
213-606-899-01	Transfer Out Airport Capital	-	-	-	95,030.00	60,000.00	(35,030.00)	-36.9%
213-440-899-03	Transfer out DBC Capital	-	-	-	671,761.00	470,720.00	(201,041.00)	-29.9%
213-450-899-24	Transfer Out Public Art	-	-	-	99,939.00	96,230.00	(3,709.00)	-3.7%
213-450-899-28	Transfer out to Edgebrook Golf	-	-	-	278,000.00	227,750.00	(50,250.00)	-18.1%
213-405-899-00	Transfer Out General Fund - CITCO	-	-	-	14,400.00	81,120.00	66,720.00	463.3%
213-400-899-00	Transfer Out - General Fund Sales Tax WTP	-	-	-	150,000.00	-	(150,000.00)	-100.0%
	Total Transfers Out	-	-	-	1,309,130.00	935,820.00	(373,310.00)	-28.5%
	Total Expenditures & Transfers out	-	-	-	14,028,537.00	13,407,078.00	(260,830.00)	-1.9%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
E-911								
214-000-4-334-09	Grants	129,747.50	-	-	-	-	-	0.0%
214-000-4-338-05	E-911 Surcharge	361,566.71	377,763.52	513,002.65	554,000.00	718,000.00	164,000.00	29.6%
214-000-4-338-06	Brkgs County 1/3 call demand	183,464.00	187,040.00	215,404.00	246,081.00	276,758.00	30,677.00	12.5%
214-000-4-661-01	Money Market Interest Income	1,801.31	8,200.91	11,000.64	2,000.00	2,000.00	-	0.0%
214-000-4-669-02	Miscellaneous	2,317.95	3,548.70	4,557.36	-	-	-	0.0%
	Total Revenues	678,897.47	576,553.13	743,964.65	802,081.00	996,758.00	194,677.00	24.3%
214-000-6-700-03	Transfer In General Fund	366,928.00	-	-	462,601.00	366,588.00	(96,013.00)	-20.8%
224-000-6-700-00	Transfer In	1,542,826.00	-	-	-	-	-	0.0%
	Total Transfers In	1,909,754.00	-	-	462,601.00	366,588.00	(96,013.00)	-20.8%
	Total Revenues & Transfers In	2,588,651.47	576,553.13	743,964.65	1,264,682.00	1,363,346.00	98,664.00	7.8%
214-000-101-00	Regular Pay	549,286.93	621,029.25	649,735.93	783,330.00	803,947.00	20,617.00	2.6%
214-000-101-01	Temporary Pay	1,433.70	-	-	-	-	-	0.0%
214-000-101-04	Overtime Pay	81,304.92	31,224.16	65,876.17	30,000.00	42,000.00	12,000.00	40.0%
214-000-101-07	Clothing/Boot Allowance	-	-	-	149.00	150.00	1.00	0.7%
214-000-101-10	Wellness Benefit	650.00	25.00	-	300.00	-	(300.00)	-100.0%
214-000-120-00	FICA	46,366.70	47,616.33	51,119.45	62,757.00	65,263.00	2,506.00	4.0%
214-000-121-09	Retirement	37,004.72	38,743.22	45,940.20	57,558.00	60,406.00	2,848.00	4.9%
214-000-123-00	Group Insurance	79,698.29	95,917.75	121,646.48	183,391.00	155,842.00	(27,549.00)	-15.0%
214-000-130-00	Workmans Compensation	733.45	1,039.70	1,020.91	1,297.00	1,586.00	289.00	22.3%
	Total Personnel Services	796,478.71	835,595.41	935,339.14	1,118,782.00	1,129,194.00	10,412.00	0.9%
214-000-422-02	Professional Services	3,957.13	2,239.65	2,045.12	3,600.00	3,744.00	144.00	4.0%
214-000-422-06	Other Services (Database)	7,375.67	8,967.80	9,454.75	12,200.00	12,688.00	488.00	4.0%
214-000-422-09	Testing Services	-	-	595.00	3,400.00	3,536.00	136.00	4.0%
214-000-422-10	Services	970.00	555.00	553.18	1,100.00	1,144.00	44.00	4.0%
214-000-422-11	Software Services	17,048.38	15,603.99	20,632.22	19,600.00	27,748.00	8,148.00	41.6%
214-000-424-01	Equipment Rental	13,560.00	13,261.00	12,056.00	13,800.00	14,404.00	604.00	4.4%
214-000-425-04	Maintenance Equipment	2,231.41	837.28	46,488.58	16,900.00	17,576.00	676.00	4.0%
214-000-425-06	Maintenance Miscellaneous	5,280.94	3,250.00	4,082.95	8,200.00	8,528.00	328.00	4.0%
214-000-426-01	Office Supplies	1,502.75	920.11	3,475.83	2,500.00	2,600.00	100.00	4.0%
214-000-426-03	Supplies	1,988.85	5,270.19	736.72	3,600.00	3,744.00	144.00	4.0%
214-000-426-09	Subscriptions/Books	429.92	228.75	688.28	1,000.00	1,040.00	40.00	4.0%
214-000-426-17	Uniforms & Clothing	1,894.05	3,459.25	8,582.17	8,500.00	8,840.00	340.00	4.0%
214-000-427-01	Travel & Lodging	3,449.99	6,405.08	2,038.69	15,100.00	15,704.00	604.00	4.0%
214-000-427-02	Registration & Training	4,460.27	9,898.00	10,626.39	7,600.00	7,904.00	304.00	4.0%
214-000-428-01	Telephone	2,502.92	2,902.15	2,956.72	4,600.00	4,784.00	184.00	4.0%
214-000-429-01	Memberships & Dues	345.00	935.00	972.00	1,200.00	1,248.00	48.00	4.0%
214-000-920-00	Furniture & Equipment	52,702.80	19,458.64	5,099.00	5,500.00	5,720.00	220.00	4.0%
214-000-940-00	Other Capital	7,462.50	12,873.22	8,122.92	14,000.00	89,560.00	75,560.00	539.7%
214-000-950-01	Capital less than \$5000	-	4,061.72	-	3,500.00	3,640.00	140.00	4.0%
	Total Operating Expenditures	127,162.58	111,126.83	139,206.52	145,900.00	234,152.00	88,252.00	60.5%
	Total Expenditures	923,641.29	946,722.24	1,074,545.66	1,264,682.00	1,363,346.00	98,664.00	7.8%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Dacotah Bank Center		-	-	-	-	-		
224-000-4-669-02	Miscellaneous	267,290.85	302,211.98	335,719.67	342,200.00	353,050.00	10,850.00	3.2%
224-000-4-669-03	Ancillary Revenues	-	-	1,350,630.76	1,925,110.00	1,822,540.00	(102,570.00)	-5.3%
224-000-4-669-04	Reimbursed Billables	-	-	535,774.37	1,357,450.00	1,178,175.00	(179,275.00)	-13.2%
224-000-4-848-12	Facility Rent	448,658.31	378,329.80	263,342.44	525,400.00	671,620.00	146,220.00	27.8%
	Total Revenues	715,949.16	680,541.78	2,485,467.24	4,150,160.00	4,025,385.00	(124,775.00)	-3.0%
224-000-6-700-04	Transfer in Sales & Use Tax	340,404.95	-	-	671,761.00	470,720.00	(201,041.00)	-29.9%
224-000-6-700-13	Transfer in 3rd B	384,052.00	-	-	390,000.00	367,744.00	(22,256.00)	-5.7%
	Total Transfers In	724,456.95	-	-	1,061,761.00	838,464.00	(223,297.00)	-21.0%
	Total Revenues & Transfers In	1,440,406.11	680,541.78	2,485,467.24	5,211,921.00	4,863,849.00	(348,072.00)	-6.7%
224-000-101-02	Personnel Services	863,221.71	1,171,280.11	1,156,086.95	-	1,345,194.00	1,345,194.00	0.0%
224-000-429-01	Memberships & Dues	-	-	619,298.37	1,445,914.00	1,190,575.00	(255,339.00)	-17.7%
224-000-429-09	Miscellaneous	84,834.73	76,560.71	597,133.82	1,816,925.00	648,640.00	(1,168,285.00)	-64.3%
224-000-669-03	Ancillary Expenses	-	-	350,332.33	1,168,360.00	1,078,207.00	(90,153.00)	-7.7%
224-000-669-05	Management Fees & Commissions	-	-	123,744.72	108,961.00	130,513.00	21,552.00	19.8%
224-000-940-01	Capital	397,323.57	1,418,136.78	167,586.49	671,761.00	470,720.00	(201,041.00)	-29.9%
	Total Expenditures	1,345,380.01	2,665,977.60	3,014,182.68	5,211,921.00	4,863,849.00	(348,072.00)	-6.7%
	Total Expenditures	1,345,380.01	2,665,977.60	3,014,182.68	5,211,921.00	4,863,849.00	(348,072.00)	-6.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Library Fines		-	-	-	-	-	-	-
226-000-4-559-00	Fines - Library	14,778.53	20,439.53	17,830.11	35,000.00	35,000.00	-	0.0%
226-000-4-661-00	Interest Income	20.30	41.76	45.30	-	-	-	0.0%
	Total Revenues	14,798.83	20,481.29	17,875.41	35,000.00	35,000.00	-	0.0%
226-000-899-99	Miscellaneous Expense	10,772.06	7,695.84	8,833.68	30,000.00	30,000.00	-	0.0%
	Total Expenditures	10,772.06	7,695.84	8,833.68	30,000.00	30,000.00	-	0.0%
Library Donations								
227-000-4-446-10	Donations	74,384.87	37,131.15	41,300.75	35,000.00	35,000.00	-	0.0%
227-000-4-661-00	Interest Income	155.13	373.00	573.64	500.00	500.00	-	0.0%
227-000-4-899-99	Other Revenue	2,188.54	-	-	-	-	-	0.0%
	Total Revenues	76,728.54	37,504.15	41,874.39	35,500.00	35,500.00	-	0.0%
227-000-899-99	Miscellaneous Expense	76,095.81	28,515.07	35,256.79	33,000.00	33,000.00	-	0.0%
	Total Expenditures	76,095.81	28,515.07	35,256.79	33,000.00	33,000.00	-	0.0%
Special Assessments								
280-000-4-447-00	Contributed Capital	-	-	-	64,910.00	77,690.00	12,780.00	19.7%
280-000-4-661-01	Money Market Interest Income	2,397.55	12,835.11	22,365.50	4,621.00	4,621.00	-	0.0%
280-000-4-663-43	Special Assessment Deferred	17,947.75	-	-	-	-	-	0.0%
280-000-4-663-44	Special Assessment Interest	38.79	-	114.72	-	-	-	0.0%
280-000-4-663-45	Special Assessment Current	56,313.57	371,540.73	86,743.42	121,000.00	58,219.00	(62,781.00)	-51.9%
	Total Revenues	76,697.66	384,375.84	109,223.64	190,531.00	140,530.00	(50,001.00)	-26.2%
280-000-6-700-17	Transfers In	-	-	-	24,469.00	24,470.00	1.00	0.0%
280-000-6-700-20	Transfer TIF Revenue	-	-	-	-	-	-	0.0%
	Total Transfers In	-	-	-	24,469.00	24,470.00	1.00	0.0%
	Total Revenues & Transfers In	76,697.66	384,375.84	109,223.64	215,000.00	165,000.00	(50,000.00)	-23.3%
280-000-960-00	Street & Sidewalk Improvements	41,569.31	162,001.00	40,786.81	215,000.00	165,000.00	(50,000.00)	-23.3%
	Total Expenditures	41,569.31	162,001.00	40,786.81	215,000.00	165,000.00	(50,000.00)	-23.3%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Storm Drainage								
282-000-4-112-01	Drainage Fees	928,692.43	937,565.78	951,586.68	1,212,237.00	1,125,422.00	(86,815.00)	-7.2%
282-000-4-112-02	Delinquent Drainage Fees	-	3.61	5,153.59	526.00	-	(526.00)	-100.0%
282-000-4-112-03	Drainage Fees/Direct Billing	196,147.43	199,716.95	208,509.34	139,050.00	247,044.00	107,994.00	77.7%
282-000-4-112-04	Drainage Fees Interest	886.23	647.25	1,251.84	970.00	-	(970.00)	-100.0%
282-000-4-447-00	Contributed Capital	-	-	-	197,932.00	-	(197,932.00)	-100.0%
282-000-4-661-01	Money Market Interest Income	13,875.38	82,646.73	97,704.34	28,569.00	58,615.00	30,046.00	105.2%
	Total Revenues	1,139,601.47	1,220,580.32	1,264,205.79	1,579,284.00	1,431,081.00	(148,203.00)	-9.4%
282-000-6-700-17	Transfers In	-	-	-	9,411.00	1,053,764.00	1,044,353.00	11097.2%
	Total Transfers In	-	-	-	9,411.00	1,053,764.00	1,044,353.00	11097.2%
	Total Revenues & Transfers In	1,139,601.47	1,220,580.32	1,264,205.79	1,588,695.00	2,484,845.00	896,150.00	56.4%
282-000-101-00	Regular Pay	121,665.26	57,230.12	129,767.68	145,284.00	154,787.00	9,503.00	6.5%
282-000-101-01	Temporary Pay	22,034.75	3,158.52	24,345.76	21,000.00	9,840.00	(11,160.00)	-53.1%
282-000-101-04	Overtime Pay	1,161.91	131.17	-	2,000.00	2,000.00	-	0.0%
282-000-101-07	Clothing/Boot Allowance	791.00	-	651.45	545.00	545.00	-	0.0%
282-000-120-00	FICA	9,988.96	4,434.58	11,562.72	13,878.00	14,502.00	624.00	4.5%
282-000-121-09	Retirement	7,263.99	3,342.23	8,537.98	11,504.00	12,178.00	674.00	5.9%
282-000-123-00	Group Insurance	20,412.93	-	23,340.35	30,279.00	30,279.00	-	0.0%
282-000-130-00	Workmans Compensation	4,088.02	2,617.54	2,026.75	2,614.00	758.00	(1,856.00)	-71.0%
	Total Personnel Services	187,406.82	70,914.16	200,232.69	227,104.00	224,889.00	(2,215.00)	-1.0%
282-000-421-00	Insurance	158.56	150.05	157.81	182.00	177.00	(5.00)	-2.7%
282-000-422-03	Consulting/Expense	131,017.47	74,848.15	83,866.49	30,900.00	60,900.00	30,000.00	97.1%
282-000-425-04	Maintenance Equipment	381.86	300.00	15,890.27	16,740.00	17,242.00	502.00	3.0%
282-000-425-10	Maintenance Storm Sewer	67,960.08	71,416.62	170,000.00	180,100.00	210,503.00	30,403.00	16.9%
282-000-427-01	Travel & Lodging	-	-	-	3,000.00	3,000.00	-	0.0%
282-000-427-02	Registration & Training	-	-	-	800.00	800.00	-	0.0%
282-000-429-09	Miscellaneous	2,422.21	-	4,457.18	2,450.00	7,400.00	4,950.00	202.0%
282-000-470-11	Principal Payment-SRF Loan	180,359.72	197,677.62	203,409.23	209,309.00	215,382.00	6,073.00	2.9%
282-000-470-12	Interest Payment-SRF Loan	87,391.26	80,265.65	74,535.20	68,635.00	62,562.00	(6,073.00)	-8.8%
282-000-980-00	Storm Sewer Improvements	214,039.92	50,411.49	278,973.53	794,660.00	859,379.00	64,719.00	8.1%
	Total Operating Expenditures	683,731.08	475,069.58	831,289.71	1,306,776.00	1,437,345.00	130,569.00	10.0%
282-000-899-05	Transfer Out	-	493,960.00	-	54,815.00	-	(54,815.00)	-100.0%
	Total Transfers Out	-	493,960.00	-	54,815.00	-	(54,815.00)	-100.0%
	Total Expenditures & Transfers out	871,137.90	1,039,943.74	1,031,522.40	1,588,695.00	1,662,234.00	73,539.00	4.6%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
3B Tax								
284-000-4-113-01	Sales & Use Tax	1,129,330.37	1,265,447.61	1,438,869.83	1,321,740.00	1,387,000.00	65,260.00	4.9%
284-000-4-441-09	Miscellaneous	-	37,000.00	-	-	6,000.00	6,000.00	0.0%
284-000-4-447-00	Contributed Capital	-	-	-	24,000.00	37,788.00	13,788.00	57.5%
284-000-4-661-01	Money Market Interest Income	5,029.95	29,855.52	30,552.90	12,009.00	12,009.00	-	0.0%
	Total Revenues	1,134,360.32	1,332,303.13	1,469,422.73	1,357,749.00	1,442,797.00	85,048.00	6.3%
284-000-6-700-17	Transfers In	50,000.00	-	-	50,000.00	50,000.00	-	0.0%
	Total Transfers In	50,000.00	-	-	50,000.00	50,000.00	-	0.0%
	Total Revenues & Transfers In	1,184,360.32	1,332,303.13	1,469,422.73	1,407,749.00	1,492,797.00	85,048.00	6.0%
284-000-422-07	Contracted Services	-	-	-	35,500.00	35,500.00	-	0.0%
284-000-422-08	Miscellaneous Services (Website)	11,140.96	13,920.62	20,636.63	-	-	-	0.0%
284-000-429-21	Visit Brookings	218,432.00	227,050.00	227,050.00	220,000.00	249,720.00	29,720.00	13.5%
284-000-856-02	Brookings Chamber Promotional	87,500.00	30,000.00	40,000.00	30,000.00	40,000.00	10,000.00	33.3%
284-000-856-24	Downtown at Sundown	-	-	-	20,000.00	25,000.00	5,000.00	25.0%
284-000-856-29	Special Initiatives (Merger)	-	-	-	-	14,000.00	14,000.00	0.0%
284-000-856-48	4th of July Fireworks Display	10,000.00	10,000.00	12,000.00	14,000.00	20,000.00	6,000.00	42.9%
284-000-856-49	SDSU Student Visitor Promotion	25,000.00	25,000.00	25,000.00	45,000.00	55,000.00	10,000.00	22.2%
284-000-856-65	Promotion of City	30,166.46	29,356.47	44,860.99	73,100.00	78,900.00	5,800.00	7.9%
284-000-856-72	Social Service Agency Funding	-	25,000.00	25,000.00	-	-	-	0.0%
284-000-856-73	Brookings Economic Dev Corp	215,000.00	256,900.00	206,750.00	205,000.00	205,000.00	-	0.0%
284-000-856-74	Brookings Downtown Inc	-	71,900.00	130,000.00	120,000.00	120,000.00	-	0.0%
284-000-856-76	SDSU Research Park	-	154,500.00	154,000.00	145,000.00	135,000.00	(10,000.00)	-6.9%
284-000-856-78	Downtown Acceleration Program	-	5,750.00	109,366.72	-	-	-	0.0%
	Total Operating Expenditures	597,239.42	849,377.09	994,664.34	907,600.00	978,120.00	70,520.00	7.8%
284-000-899-03	Transfer out to Swiftel	384,052.00	394,990.32	290,632.95	390,000.00	367,744.00	(22,256.00)	-5.7%
284-000-899-05	Transfer Out	-	132,585.30	86,953.00	108,839.00	146,933.00	38,094.00	35.0%
	Total Transfers Out	384,052.00	527,575.62	377,585.95	498,839.00	514,677.00	15,838.00	3.2%
	Total Expenditures & Transfers out	981,291.42	1,376,952.71	1,372,250.29	1,406,439.00	1,492,797.00	86,358.00	6.1%
BID (Pillow) Tax								
285-000-4-113-01	Sales & Use Tax	269,642.00	261,552.00	261,382.60	500,000.00	500,000.00	-	0.0%
285-000-4-661-01	Money Market Interest Income	2,322.05	12,278.12	13,537.26	4,518.00	5,000.00	482.00	10.7%
	Total Revenues	271,964.05	273,830.12	274,919.86	504,518.00	505,000.00	482.00	0.1%
285-000-429-07	Miscellaneous Services	5,387.44	5,175.13	5,455.45	5,260.00	5,400.00	140.00	2.7%
285-000-429-21	Visit Brookings	238,000.00	243,075.00	280,950.00	263,000.00	261,383.00	(1,617.00)	-0.6%
	Total Expenditures	243,387.44	248,250.13	286,405.45	268,260.00	266,783.00	(1,477.00)	-0.6%
Public Art								
290-000-4-661-00	Interest Income	962.08	6,105.33	-	-	-	-	0.0%
290-000-4-669-02	Miscellaneous	-	3,000.00	-	-	-	-	0.0%
	Total Revenues	962.08	9,105.33	-	-	-	-	0.0%
290-000-6-700-17	Transfers In	46,520.00	-	-	99,939.00	96,230.00	(3,709.00)	-3.7%
	Total Transfers In	46,520.00	-	-	99,939.00	96,230.00	(3,709.00)	-3.7%
	Total Revenues & Transfers In	47,482.08	9,105.33	-	99,939.00	96,230.00	(3,709.00)	-3.7%
290-000-422-07	Contracted Services	131,921.43	14,121.25	-	99,939.00	96,230.00	(3,709.00)	-3.7%
290-000-429-00	Miscellaneous Expense	-	1,554.88	-	-	-	-	0.0%
	Total Expenditures	131,921.43	15,676.13	-	99,939.00	96,230.00	(3,709.00)	-3.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
TIF 6		-	-	-	-	-		
319-000-4-111-04	Current TIF Taxes	337,674.94	386,016.26	408,967.62	386,016.00	408,968.00	22,952.00	5.9%
	Total Revenues	337,674.94	386,016.26	408,967.62	386,016.00	408,968.00	22,952.00	5.9%
319-000-899-20	Transfer Out	337,674.94	386,016.26	408,967.62	386,016.00	125,130.00	(260,886.00)	-67.6%
319-000-601-00	debt service	-	-	-	-	283,838.00	283,838.00	0.0%
	Total Transfers Out	337,674.94	386,016.26	408,967.62	386,016.00	408,968.00	22,952.00	5.9%
TIF7								
320-000-4-111-02	Delinquent Real Estate Taxes	-	-	1,341.02	-	-	-	0.0%
320-000-4-111-04	Current TIF Taxes	1,002,316.02	1,308,956.11	1,628,744.73	1,558,956.00	1,624,198.00	65,242.00	4.2%
320-000-4-111-05	Delinquent TIF Taxes	(34.78)	-	-	-	-	-	0.0%
320-000-4-119-01	Taxes/Penalties	609.30	216.01	1,330.25	-	-	-	0.0%
	Total Revenues	1,002,890.54	1,309,172.12	1,631,416.00	1,558,956.00	1,624,198.00	65,242.00	4.2%
320-000-601-00	debt service	-	-	-	250,000.00	-	(250,000.00)	-100.0%
320-000-899-20	Transfer Out	1,002,890.54	1,285,306.41	151,045.59	1,308,956.00	1,624,198.00	315,242.00	24.1%
	Total Expenditures & Transfers Out	1,002,890.54	1,285,306.41	151,045.59	1,558,956.00	1,624,198.00	65,242.00	4.2%
TIF8								
321-000-4-111-04	Current TIF Taxes	37,355.70	98,189.14	177,616.32	98,190.00	177,616.00	79,426.00	80.9%
321-000-4-119-01	Taxes/Penalties	69.06	-	136.76	-	-	-	0.0%
	Total Revenues	37,424.76	98,189.14	177,753.08	98,190.00	177,616.00	79,426.00	80.9%
321-000-601-00	debt service	11,572.10	60,904.84	82,948.04	49,095.00	88,808.00	39,713.00	80.9%
321-000-899-00	Transfer Out	18,712.38	44,424.58	92,357.08	49,095.00	88,808.00	39,713.00	80.9%
	Total Expenditures & Transfers out	30,284.48	105,329.42	175,305.12	98,190.00	177,616.00	79,426.00	80.9%
TIF9								
322-000-4-111-04	Current TIF Taxes	-	20,250.58	80,134.94	23,005.00	80,135.00	57,130.00	248.3%
	Total Revenues	-	20,250.58	80,134.94	23,005.00	80,135.00	57,130.00	248.3%
322-000-899-00	Transfer Out	-	20,250.58	80,134.94	23,005.00	80,135.00	57,130.00	248.3%
	Total Transfers Out	-	20,250.58	80,134.94	23,005.00	80,135.00	57,130.00	248.3%
TIF10								
323-000-4-111-04	Current TIF Taxes	-	9,802.73	20,669.90	37,645.00	37,645.00	-	0.0%
	Total Revenues	-	9,802.73	20,669.90	37,645.00	37,645.00	-	0.0%
323-000-899-00	Transfer Out	-	9,802.73	17,576.98	37,645.00	37,645.00	-	0.0%
	Total Transfers Out	-	9,802.73	17,576.98	37,645.00	37,645.00	-	0.0%
TIF 11								
324-000-4-447-00	Contributed Capital	-	-	-	-	-	-	0.0%
324-000-6-700-01	Transfer In	-	-	-	750,000.00	1,250,000.00	500,000.00	66.7%
	Total Revenues	-	-	-	750,000.00	1,250,000.00	500,000.00	66.7%
324-000-602-00	Interest Payment	-	-	200,000.00	200,000.00	200,000.00	-	0.0%
324-000-899-00	Transfer Out	-	-	-	-	1,050,000.00	1,050,000.00	0.0%
	Total Transfers Out	-	-	200,000.00	200,000.00	1,250,000.00	1,050,000.00	525.0%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
TIF 13								
326-000-4-111-04	Current TIF Taxes	-	-	-	-	19,808.00	19,808.00	0.0%
	Total Revenues	-	-	-	-	19,808.00	19,808.00	0.0%
326-000-601-00	Debt Service	-	-	-	-	19,808.00	19,808.00	0.0%
	Total Transfers Out	-	-	-	-	19,808.00	19,808.00	0.0%
TIF 14								
327-000-4-111-04	Current TIF Taxes	-	-	-	-	121,623.00	121,623.00	0.0%
	Total Revenues	-	-	-	-	121,623.00	121,623.00	0.0%
327-000-601-00	Debt Service	-	-	-	-	121,623.00	121,623.00	0.0%
	Total Transfers Out	-	-	-	-	121,623.00	121,623.00	0.0%
TIF 15								
328-000-4-111-04	Contributed Capital	-	-	-	-	259,241.00	259,241.00	0.0%
	Total Revenues	-	-	-	-	259,241.00	259,241.00	0.0%
328-000-601-00	Interest Payment	-	-	-	-	259,241.00	259,241.00	0.0%
	Total Transfers Out	-	-	-	-	259,241.00	259,241.00	0.0%
TIF 16								
329-000-4-111-04	Contributed Capital	-	-	-	-	114,943.00	114,943.00	0.0%
	Total Revenues	-	-	-	-	114,943.00	114,943.00	0.0%
329-000-601-00	debt service	-	-	-	-	114,943.00	114,943.00	0.0%
	Total Transfers Out	-	-	-	-	114,943.00	114,943.00	0.0%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Liquor								
601-000-4-380-04	Sales/Off Sale Miscellaneous	165,574.21	167,704.05	177,889.87	177,227.00	181,658.00	4,431.00	2.5%
601-000-4-380-05	Sales/Off Sale Lottery Machine	-	-	-	-	-	-	0.0%
601-000-4-380-06	Sales/Off Sale Lottery Tickets	42,500.49	37,626.58	25,754.00	37,000.00	26,000.00	(11,000.00)	-29.7%
601-000-4-380-08	Sales/Off Sale Lottery Payout	-	-	-	-	-	-	0.0%
601-000-4-380-11	Sales/Off Sale Liquor	2,936,836.37	3,186,487.40	3,314,986.59	3,260,280.00	3,341,787.00	81,507.00	2.5%
601-000-4-380-21	Sales/Off Sale Wine	539,346.71	546,263.99	570,404.27	571,006.00	585,282.00	14,276.00	2.5%
601-000-4-380-31	Sales/Off Sale Beer	1,162,131.14	1,191,140.90	1,228,325.09	1,227,143.00	1,257,822.00	30,679.00	2.5%
601-000-4-380-33	Sales/Off Sale Keg Deposits	305.00	1,055.00	80.00	2,000.00	2,000.00	-	0.0%
601-000-4-380-34	Sales/Off Sale Keg Returns	-	(1.00)	(141.00)	2,000.00	(2,000.00)	(4,000.00)	-200.0%
601-000-4-380-99	Sales/Off Sale Deposit Adjust	-	-	-	-	-	-	0.0%
601-000-4-381-11	Sales/Operating Agree Liq/Wine	2,213,044.56	2,346,067.82	2,216,751.72	2,440,849.00	2,306,309.00	(134,540.00)	-5.5%
601-000-4-381-31	Sales/Operating Agreement Beer	6,071,419.49	6,004,495.34	5,782,696.31	6,247,077.00	6,016,318.00	(230,759.00)	-3.7%
601-000-4-447-00	Contributed Capital	-	-	-	100,000.00	100,000.00	-	0.0%
601-000-4-661-00	Interest Income	-	-	-	-	-	-	0.0%
601-000-4-661-01	Money Market Interest Income	7,583.97	34,848.60	30,055.02	15,000.00	15,000.00	-	0.0%
601-000-4-664-00	Sale of Fixed Assets	-	-	-	-	-	-	0.0%
601-000-4-861-09	Miscellaneous	3,683.80	1,610.00	2,858.03	1,000.00	1,000.00	-	0.0%
	Total Revenues	13,142,425.74	13,517,298.68	13,349,659.90	14,080,582.00	13,831,176.00	(249,406.00)	-1.8%
601-000-101-00	Regular Pay	209,936.62	208,062.74	240,528.33	243,076.00	254,271.00	11,195.00	4.6%
601-000-101-01	Temporary Pay	131,780.07	152,207.40	133,019.83	113,100.00	137,452.00	24,352.00	21.5%
601-000-101-04	Overtime Pay	12,473.16	8,977.01	10,692.57	10,000.00	10,000.00	-	0.0%
601-000-101-10	Wellness Benefit	200.00	-	-	300.00	-	(300.00)	-100.0%
601-000-120-00	FICA	25,486.02	27,343.95	28,186.40	28,289.00	30,862.00	2,573.00	9.1%
601-000-121-09	Retirement	12,759.79	13,017.95	17,640.98	18,712.00	20,773.00	2,061.00	11.0%
601-000-121-10	Pension Expense	(4,079.00)	4,572.00	8,164.00	-	-	-	0.0%
601-000-123-00	Group Insurance	27,791.84	34,209.46	38,856.41	43,343.00	48,462.00	5,119.00	11.8%
601-000-130-00	Workmans Compensation	2,949.50	1,922.55	1,963.76	2,490.00	3,205.00	715.00	28.7%
	Total Personnel Services	419,298.00	450,313.06	479,052.28	459,310.00	505,025.00	45,715.00	10.0%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Liquor, Contd.								
601-000-421-00	Insurance	54,926.37	56,174.25	69,743.46	80,205.00	78,462.00	(1,743.00)	-2.2%
601-000-422-02	Professional Services	(1,639.31)	2,885.00	8,434.31	5,000.00	5,000.00	-	0.0%
601-000-422-07	Contracted Services	9,088.57	(996.34)	8,755.64	30,000.00	12,000.00	(18,000.00)	-60.0%
601-000-423-05	Advertising/Promotion Fees	9,085.09	8,515.58	15,588.28	15,000.00	15,000.00	-	0.0%
601-000-424-06	Rent	159,863.08	168,341.88	(106,351.99)	173,417.00	177,122.00	3,705.00	2.1%
601-000-425-04	Maintenance Equipment	1,304.79	5,815.82	6,437.98	6,051.00	6,500.00	449.00	7.4%
601-000-425-05	Maintenance Building	5,087.09	21,813.17	9,999.99	12,000.00	12,000.00	-	0.0%
601-000-426-01	Office Supplies	1,486.85	1,145.22	303.72	2,500.00	1,500.00	(1,000.00)	-40.0%
601-000-426-03	Supplies	25,138.14	20,040.61	22,548.85	20,850.00	23,000.00	2,150.00	10.3%
601-000-426-04	Cleaning Supplies	331.79	-	382.92	500.00	450.00	(50.00)	-10.0%
601-000-426-17	Uniforms & Clothing	297.94	695.72	1,183.60	724.00	1,000.00	276.00	38.1%
601-000-427-01	Travel & Lodging	2,514.10	2,227.15	2,264.37	2,317.00	2,500.00	183.00	7.9%
601-000-427-02	Registration & Training	504.81	288.35	568.18	500.00	500.00	-	0.0%
601-000-428-01	Telephone	4,303.68	5,037.74	5,808.25	5,241.00	5,900.00	659.00	12.6%
601-000-428-02	Utilities	22,383.75	24,046.05	24,041.20	25,018.00	28,000.00	2,982.00	11.9%
601-000-428-03	Heat	3,548.16	4,156.72	3,011.11	4,325.00	4,000.00	(325.00)	-7.5%
601-000-428-05	Hauling Service	3,187.06	3,620.80	3,837.50	3,767.00	4,000.00	233.00	6.2%
601-000-429-01	Memberships & Dues	315.00	586.00	644.00	610.00	650.00	40.00	6.6%
601-000-429-04	Licenses	750.00	750.00	750.00	780.00	750.00	(30.00)	-3.8%
601-000-469-00	Banking & Credit Card Fees	63,037.45	82,315.45	107,622.61	85,641.00	111,000.00	25,359.00	29.6%
601-000-852-01	Purchases/Liquor	2,198,642.07	2,314,840.75	2,388,265.88	2,229,075.00	2,361,971.00	132,896.00	6.0%
601-000-852-02	Purchases/Beer	936,386.85	974,737.54	993,892.05	1,025,379.00	999,661.00	(25,718.00)	-2.5%
601-000-852-03	Purchases/Miscellaneous	114,594.18	118,530.93	107,213.28	132,559.00	119,420.00	(13,139.00)	-9.9%
601-000-852-04	Purchases/Wine	408,165.48	412,842.34	431,275.37	410,737.00	411,138.00	401.00	0.1%
601-000-852-06	Purchases/Lottery	27,697.61	21,886.41	20,394.80	35,150.00	25,000.00	(10,150.00)	-28.9%
601-000-852-07	OA Purchases-Wine Liquor	2,225,150.66	2,267,714.97	2,215,513.58	2,440,849.00	2,306,309.00	(134,540.00)	-5.5%
601-000-852-08	OA-Purchases Beer/Malt Beer	6,061,589.26	6,080,905.79	5,785,860.82	6,247,077.00	6,016,318.00	(230,759.00)	-3.7%
601-000-852-09	Freight-In	-	-	-	-	-	-	0.0%
601-000-856-01	Scholarship Program	80,000.00	97,125.00	101,750.00	100,000.00	100,000.00	-	0.0%
	Total Operating Expenses	12,417,740.52	12,696,042.90	12,229,739.76	13,095,272.00	12,829,151.00	(266,121.00)	-2.0%
601-000-920-00	Furniture & Equipment	16,078.85	-	-	16,000.00	10,000.00	(6,000.00)	-37.5%
601-000-950-01	Capital less than \$5000	-	4,634.27	11,812.55	15,000.00	-	(15,000.00)	-100.0%
601-000-950-10	IT Capital less than \$5000	-	-	-	4,000.00	-	(4,000.00)	-100.0%
	Total Capital Expenses	16,078.85	4,634.27	11,812.55	35,000.00	10,000.00	(25,000.00)	-71.4%
601-000-899-00	Transfer Out	380,000.00	345,000.00	387,536.69	387,000.00	387,000.00	-	0.0%
601-000-899-04	Transfer out to Edgebrook	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	-	0.0%
	Total Transfers Out	480,000.00	445,000.00	487,536.69	487,000.00	487,000.00	-	0.0%
	Total Expenses & Transfers Out	13,333,117.37	13,595,990.23	13,208,141.28	14,076,582.00	13,831,176.00	(245,406.00)	-1.7%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Airport								
606-000-4-334-09	Grants	294,955.82	304,538.57	460,729.76	988,000.00	-	(988,000.00)	-100.0%
606-000-4-441-08	Reimbursed Expense	0.42	2,410.70	-	-	-	-	0.0%
606-000-4-447-00	Contributed Capital	-	-	-	-	15,164.00	15,164.00	0.0%
606-000-4-848-10	Rental Income	1,074.72	1,107.00	1,140.24	1,140.00	1,140.00	-	0.0%
606-000-4-848-11	Landing Fees	3,085.00	1,400.00	2,920.00	3,000.00	3,000.00	-	0.0%
606-000-4-848-12	Facility Rent	45,427.62	46,496.75	3,536.58	46,125.00	46,125.00	-	0.0%
606-000-4-848-16	Fuel Flowage Fee	11,198.58	14,472.93	16,890.52	12,500.00	16,500.00	4,000.00	32.0%
606-000-4-861-09	Miscellaneous	125.00	-	550.00	210.00	210.00	-	0.0%
	Total Revenues	355,867.16	370,425.95	485,767.10	1,050,975.00	82,139.00	(968,836.00)	-92.2%
606-000-6-700-03	Transfer In Landfill	226,155.00	-	-	252,887.00	230,128.00	(22,759.00)	-9.0%
606-000-6-700-04	Transfer in Sales & Use Tax	153,192.00	-	-	95,030.00	60,000.00	(35,030.00)	-36.9%
	Total Transfers In	379,347.00	-	-	347,917.00	290,128.00	(57,789.00)	-16.6%
	Total Revenues & Transfers In	735,214.16	370,425.95	485,767.10	1,398,892.00	372,267.00	(1,026,625.00)	-73.4%
606-000-101-00	Regular Pay	119,764.95	133,251.53	145,470.12	149,202.00	156,882.00	7,680.00	5.1%
606-000-101-01	Temporary Pay	6,161.25	867.44	-	6,600.00	-	(6,600.00)	-100.0%
606-000-101-04	Overtime Pay	2,314.01	2,530.89	2,316.41	4,000.00	3,000.00	(1,000.00)	-25.0%
606-000-101-07	Clothing/Boot Allowance	300.00	-	1,000.00	1,000.00	1,000.00	-	0.0%
606-000-101-10	Wellness Benefit	50.00	-	-	-	-	-	0.0%
606-000-120-00	FICA	8,504.73	9,455.66	10,465.86	12,543.00	12,506.00	(37.00)	-0.3%
606-000-121-09	Retirement	7,153.02	8,086.95	11,918.59	12,591.00	13,124.00	533.00	4.2%
606-000-121-10	Pension Expense	(1,197.00)	1,170.00	4,264.00	-	-	-	0.0%
606-000-123-00	Group Insurance	24,176.83	33,784.44	33,673.52	39,301.00	39,301.00	-	0.0%
606-000-130-00	Workmans Compensation	3,444.32	2,172.42	2,072.30	2,638.00	3,176.00	538.00	20.4%
	Total Personnel Services	170,672.11	191,319.33	211,180.80	227,875.00	228,989.00	1,114.00	0.5%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Airport, Contd.								
606-000-421-00	Insurance	9,701.11	9,323.17	10,258.26	11,612.00	11,078.00	(534.00)	-4.6%
606-000-422-02	Professional Services	670.00	790.00	4,000.00	2,000.00	2,000.00	-	0.0%
606-000-422-03	Consulting/Expense	-	902.50	103.00	-	-	-	0.0%
606-000-422-07	Contracted Services	6,115.00	6,000.00	6,000.00	9,500.00	9,500.00	-	0.0%
606-000-423-05	Advertising/Promotion Fees	295.00	-	-	-	-	-	0.0%
606-000-425-01	Maintenance Office Equipment	133.21	-	134.94	200.00	200.00	-	0.0%
606-000-425-03	Maintenance Trucks	-	360.00	803.28	750.00	750.00	-	0.0%
606-000-425-04	Maintenance Equipment	5,636.12	8,915.70	6,587.70	9,750.00	8,000.00	(1,750.00)	-17.9%
606-000-425-05	Maintenance Building	2,705.47	349.97	2,715.22	1,000.00	2,000.00	1,000.00	100.0%
606-000-425-06	Maintenance Miscellaneous	-	8.08	-	200.00	-	(200.00)	-100.0%
606-000-425-09	Maintenance Grounds	3,734.23	9,514.48	3,829.68	8,000.00	8,000.00	-	0.0%
606-000-426-01	Office Supplies	164.00	158.70	283.52	1,000.00	500.00	(500.00)	-50.0%
606-000-426-03	Supplies	781.50	1,313.90	1,428.18	1,500.00	1,500.00	-	0.0%
606-000-426-04	Cleaning Supplies	-	19.97	182.08	150.00	200.00	50.00	33.3%
606-000-426-10	Gasoline	9,536.07	11,564.67	7,511.64	11,000.00	11,000.00	-	0.0%
606-000-426-11	Oil & Grease	383.22	434.81	296.22	500.00	500.00	-	0.0%
606-000-426-12	Tires	394.30	62.53	483.76	500.00	500.00	-	0.0%
606-000-426-13	Diesel Fuel	-	-	-	-	-	-	0.0%
606-000-426-15	Chemicals	225.98	274.97	279.96	750.00	750.00	-	0.0%
606-000-426-17	Uniforms & Clothing	273.00	-	258.75	200.00	200.00	-	0.0%
606-000-426-28	Extinguishing Agents	-	71.10	842.89	300.00	800.00	500.00	166.7%
606-000-427-01	Travel & Lodging	3,028.04	947.85	1,631.29	3,200.00	2,200.00	(1,000.00)	-31.3%
606-000-427-02	Registration & Training	1,215.00	155.88	600.00	2,400.00	1,200.00	(1,200.00)	-50.0%
606-000-428-01	Telephone	2,284.22	2,464.27	3,025.38	2,500.00	2,500.00	-	0.0%
606-000-428-02	Utilities	12,844.13	14,925.22	15,095.45	14,000.00	14,280.00	280.00	2.0%
606-000-428-03	Heat	4,486.81	4,098.52	2,200.77	4,750.00	4,845.00	95.00	2.0%
606-000-429-00	Miscellaneous Expense	212.00	200.00	200.00	350.00	350.00	-	0.0%
606-000-429-01	Memberships & Dues	300.00	300.00	380.88	375.00	425.00	50.00	13.3%
	Total Operating Expenses	65,118.41	73,156.29	69,132.85	86,487.00	83,278.00	(3,209.00)	-3.7%
606-000-911-00	Buildings & Structures	-	8,468.31	4,622.87	36,530.00	-	(36,530.00)	-100.0%
606-000-930-00	Machinery & Equipment	-	(2,379.00)	-	-	-	-	0.0%
606-000-940-00	Other Capital	(3,025,450.65)	121,683.91	470,129.47	1,046,500.00	60,000.00	(986,500.00)	-94.3%
606-000-950-10	IT Capital less than \$5000	-	-	-	1,500.00	-	(1,500.00)	-100.0%
606-000-970-00	Runway Improvements	10,129.79	(110,814.23)	(458,984.63)	-	-	-	0.0%
	Total Capital Expenses	(3,015,320.86)	16,958.99	15,767.71	1,084,530.00	60,000.00	(1,024,530.00)	-94.5%
	Total Expenses	(2,779,530.34)	281,434.61	296,081.36	1,398,892.00	372,267.00	(1,026,625.00)	-73.4%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Golf								
607-000-4-346-04	Fees	162,690.64	193,674.34	231,402.40	180,000.00	230,000.00	50,000.00	27.8%
607-000-4-346-05	Packages	277,638.02	334,800.37	344,067.62	300,000.00	345,000.00	45,000.00	15.0%
607-000-4-346-06	Cart Rentals	76,338.00	98,065.23	119,934.50	90,000.00	130,000.00	40,000.00	44.4%
607-000-4-346-26	Driving Range-Bucket	23,607.00	30,610.00	48,957.57	25,000.00	45,000.00	20,000.00	80.0%
607-000-4-346-27	Driving Range-Seasonal Single	7,211.00	5,678.89	12,757.00	6,000.00	12,000.00	6,000.00	100.0%
607-000-4-346-28	Driving Range-Seasonal Family	1,290.00	645.00	932.51	750.00	750.00	-	0.0%
607-000-4-346-29	Golf Lessons	18,359.56	-	-	-	-	-	0.0%
607-000-4-346-45	CIP Fee	22,822.00	23,184.00	21,204.00	20,000.00	40,000.00	20,000.00	100.0%
607-000-4-346-46	Pro Shop Revenue	121,757.53	136,933.09	142,251.97	125,000.00	205,000.00	80,000.00	64.0%
607-000-4-347-00	15% Food and Beverage Sales	2,400.00	1,200.00	1,200.00	1,000.00	-	(1,000.00)	-100.0%
607-000-4-441-08	Reimbursed Expense	2,176.57	1,823.56	793.23	-	-	-	0.0%
607-000-4-661-01	Money Market Interest Income	2,854.72	21,885.62	50,691.31	3,000.00	3,000.00	-	0.0%
607-000-4-664-00	Sale of Fixed Assets	2,863.84	-	-	-	-	-	0.0%
607-000-4-861-09	Miscellaneous	15,867.36	16,343.38	(16,343.32)	15,000.00	15,000.00	-	0.0%
	Total Revenues	737,876.24	864,843.48	957,848.79	765,750.00	1,025,750.00	260,000.00	34.0%
607-000-6-700-06	Transfer In	-	-	-	100,000.00	100,000.00	-	0.0%
607-000-6-700-09	Transfer in 75% Public Improve	140,500.00	-	-	278,000.00	227,750.00	(50,250.00)	-18.1%
	Total Transfers In	140,500.00	-	-	378,000.00	327,750.00	(50,250.00)	-13.3%
	Total Revenues & Transfers In	878,376.24	864,843.48	957,848.79	1,143,750.00	1,353,500.00	209,750.00	18.3%
607-000-101-00	Regular Pay	125,487.96	120,413.69	125,300.07	136,192.00	141,132.00	4,940.00	3.6%
607-000-101-01	Temporary Pay	60,809.67	74,320.23	89,854.72	74,655.00	128,900.00	54,245.00	72.7%
607-000-101-04	Overtime Pay	1,769.94	1,070.07	2,471.70	2,000.00	2,000.00	-	0.0%
607-000-101-07	Clothing/Boot Allowance	1,000.00	-	1,000.00	1,000.00	300.00	(700.00)	-70.0%
607-000-120-00	FICA	13,754.61	14,608.59	16,610.43	16,527.00	21,009.00	4,482.00	27.1%
607-000-121-09	Retirement	7,358.34	6,957.85	8,691.40	10,662.00	11,021.00	359.00	3.4%
607-000-121-10	Pension Expense	(3,480.00)	3,606.00	4,983.00	-	-	-	0.0%
607-000-123-00	Group Insurance	11,873.10	7,654.66	7,483.62	8,619.00	8,619.00	-	0.0%
607-000-130-00	Workmans Compensation	3,481.73	1,500.23	1,539.21	1,952.00	2,347.00	395.00	20.2%
	Total Personnel Services	222,055.35	230,131.32	257,934.15	251,607.00	315,328.00	63,721.00	25.3%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Golf, Contd.						(314,578.00)		
607-000-421-00	Insurance	5,242.98	6,545.14	6,781.15	7,799.00	7,629.00	(170.00)	-2.2%
607-000-422-02	Professional Services	670.00	790.00	1,000.00	10,000.00	10,000.00	-	0.0%
607-000-422-04	Contracting Services/Pro	286,032.38	309,251.23	351,221.67	320,000.00	320,000.00	-	0.0%
607-000-423-05	Advertising/Promotion Fees	5,186.11	5,049.75	6,820.25	5,000.00	14,000.00	9,000.00	180.0%
607-000-424-01	Equipment Rental	32,942.01	34,578.02	(87,634.70)	61,500.00	91,500.00	30,000.00	48.8%
607-000-425-02	Maintenance Motor Vehicles	241.35	317.93	431.33	500.00	500.00	-	0.0%
607-000-425-04	Maintenance Equipment	10,480.42	11,270.88	15,178.90	11,500.00	16,000.00	4,500.00	39.1%
607-000-425-05	Maintenance Building	5,456.18	3,428.60	6,814.29	6,000.00	7,500.00	1,500.00	25.0%
607-000-425-08	Maintenance Turf	3,955.87	3,809.24	2,485.39	4,250.00	3,500.00	(750.00)	-17.6%
607-000-425-09	Maintenance Grounds	16,846.85	9,349.26	20,263.63	18,000.00	22,000.00	4,000.00	22.2%
607-000-426-01	Office Supplies	332.79	652.33	218.97	700.00	4,600.00	3,900.00	557.1%
607-000-426-03	Supplies	7,669.39	6,572.46	8,220.54	8,000.00	9,500.00	1,500.00	18.8%
607-000-426-04	Cleaning Supplies	1,472.66	2,459.56	2,489.03	3,000.00	4,000.00	1,000.00	33.3%
607-000-426-10	Gasoline	11,225.01	11,203.00	12,238.95	11,500.00	12,500.00	1,000.00	8.7%
607-000-426-11	Oil & Grease	1,006.92	1,124.88	1,228.26	1,300.00	1,300.00	-	0.0%
607-000-426-12	Tires	-	99.00	-	500.00	500.00	-	0.0%
607-000-426-13	Diesel Fuel	10,445.50	4,917.34	8,446.88	8,500.00	8,500.00	-	0.0%
607-000-426-14	Fertilizer Supplies	8,351.10	14,268.19	3,546.44	15,000.00	15,000.00	-	0.0%
607-000-426-15	Chemicals	20,126.31	13,062.43	13,838.56	20,000.00	20,000.00	-	0.0%
607-000-426-17	Uniforms & Clothing	-	-	-	-	1,700.00	1,700.00	0.0%
607-000-426-23	Sand	3,983.24	4,298.26	4,153.62	4,500.00	4,500.00	-	0.0%
607-000-427-01	Travel & Lodging	-	299.97	100.00	750.00	1,000.00	250.00	33.3%
607-000-427-02	Registration & Training	914.85	655.88	741.76	2,200.00	2,200.00	-	0.0%
607-000-428-01	Telephone	4,395.47	4,755.14	4,970.89	5,500.00	5,500.00	-	0.0%
607-000-428-02	Utilities	21,443.72	23,206.06	26,256.30	25,500.00	25,500.00	-	0.0%
607-000-428-03	Heat	3,393.74	4,144.91	2,922.15	4,500.00	5,000.00	500.00	11.1%
607-000-428-05	Hauling Service	-	-	-	-	500.00	500.00	0.0%
607-000-429-01	Memberships & Dues	100.00	100.00	-	100.00	200.00	100.00	100.0%
607-000-429-08	Postage	-	47.12	-	100.00	100.00	-	0.0%
607-000-469-00	Banking & Credit Card Fees	15,790.13	21,300.90	22,678.79	26,500.00	36,500.00	10,000.00	37.7%
607-000-470-00	Debt Service	-	-	-	-	-	-	0.0%
607-000-854-00	Refunds	1,481.26	-	-	-	-	-	0.0%
	Total Operating Expenses	479,186.24	497,557.48	435,413.05	582,699.00	651,229.00	68,530.00	11.8%
607-000-910-00	Land	-	-	-	35,000.00	-	(35,000.00)	-100.0%
607-000-911-00	Buildings & Structures	(19,433.71)	-	-	-	-	-	0.0%
607-000-920-00	Furniture & Equipment	700.00	122.96	-	-	-	-	0.0%
607-000-930-00	Machinery & Equipment	(26,756.00)	(17,699.07)	(23,224.00)	243,000.00	227,750.00	(15,250.00)	-6.3%
607-000-950-01	Capital less than \$5000	1,500.00	-	-	-	-	-	0.0%
	Total Capital Expenses	(43,989.71)	(17,576.11)	(23,224.00)	278,000.00	227,750.00	(50,250.00)	-18.1%
	Total Expenses	657,251.88	710,112.69	670,123.20	1,112,306.00	1,194,307.00	82,001.00	7.4%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Solid Waste Collection								
612-000-4-447-00	Contributed Capital	-	-	-	325,520.00	684,373.00	358,853.00	110.2%
612-000-4-661-01	Money Market Interest Income	9,077.53	39,613.30	37,917.56	18,667.00	56,667.00	38,000.00	203.6%
612-000-4-848-01	Utility Billing	1,189,419.68	1,206,157.30	1,276,676.40	1,352,280.00	1,418,400.00	66,120.00	4.9%
612-000-4-861-09	Miscellaneous	2,204.15	92.75	773.04	-	-	-	0.0%
	Total Revenues	1,200,701.36	1,245,863.35	1,315,367.00	1,696,467.00	2,159,440.00	462,973.00	27.3%
612-000-101-00	Regular Pay	299,948.34	295,595.31	338,493.57	401,641.00	421,789.00	20,148.00	5.0%
612-000-101-01	Temporary Pay	2,288.00	-	-	-	-	-	0.0%
612-000-101-04	Overtime Pay	16,899.82	8,262.97	10,029.47	1,000.00	10,000.00	9,000.00	900.0%
612-000-101-07	Clothing/Boot Allowance	2,500.00	-	2,750.00	2,750.00	2,750.00	-	0.0%
612-000-101-10	Wellness Benefit	50.00	-	-	-	-	-	0.0%
612-000-120-00	FICA	21,949.47	20,947.41	24,140.36	31,467.00	33,690.00	2,223.00	7.1%
612-000-121-09	Retirement	10,685.61	18,472.23	25,473.14	30,623.00	33,204.00	2,581.00	8.4%
612-000-123-00	Group Insurance	70,490.63	72,399.13	76,303.56	104,528.00	101,794.00	(2,734.00)	-2.6%
612-000-130-00	Workmans Compensation	11,872.63	8,493.55	8,286.09	10,533.00	12,098.00	1,565.00	14.9%
	Total Personnel Services	436,684.50	424,170.60	485,476.19	582,542.00	615,325.00	32,783.00	5.6%
612-000-421-00	Insurance	12,056.01	14,077.32	13,697.83	15,753.00	15,411.00	(342.00)	-2.2%
612-000-422-02	Professional Services	-	1,745.00	2,500.00	2,500.00	2,500.00	-	0.0%
612-000-422-06	Other Services	-	5,067.45	281.00	300.00	300.00	-	0.0%
612-000-422-07	Contracted Services	50,757.91	48,804.80	73,492.98	164,350.00	164,455.00	105.00	0.1%
612-000-422-08	Miscellaneous Services (Computer Services)	28,748.00	30,113.00	31,547.00	33,000.00	33,660.00	660.00	2.0%
612-000-422-15	Drug & Alcohol Testing	206.00	620.00	48.00	300.00	300.00	-	0.0%
612-000-423-01	Publication & Recording Fees	-	-	-	500.00	500.00	-	0.0%
612-000-423-05	Advertising/Promotion Fees	21,175.00	18,000.00	24,162.44	77,250.00	34,400.00	(42,850.00)	-55.5%
612-000-425-03	Maintenance Trucks	59,146.37	31,193.31	64,588.89	116,600.00	118,940.00	2,340.00	2.0%
612-000-425-05	Maintenance Building	673.71	1,844.71	1,849.12	3,225.00	3,295.00	70.00	2.2%
612-000-425-06	Maintenance Miscellaneous	2,611.93	1,676.13	2,578.64	2,091.00	2,133.00	42.00	2.0%
612-000-426-01	Office Supplies	2,128.14	2,318.76	716.69	3,750.00	4,750.00	1,000.00	26.7%
612-000-426-03	Supplies	968.26	3,191.88	3,682.15	7,375.00	8,875.00	1,500.00	20.3%
612-000-426-08	Supplies/Dumpsters & Carts	40,956.64	41,363.69	44,871.83	40,000.00	50,000.00	10,000.00	25.0%
612-000-426-10	Gasoline	75.84	53.27	36.59	2,500.00	77,500.00	75,000.00	3000.0%
612-000-426-11	Oil & Grease	2,539.38	124.74	225.80	5,125.00	5,125.00	-	0.0%
612-000-426-12	Tires	22,335.88	14,431.27	6,015.84	15,400.00	16,940.00	1,540.00	10.0%
612-000-426-13	Diesel Fuel	86,294.92	64,561.89	62,776.62	75,000.00	-	(75,000.00)	-100.0%
612-000-426-17	Uniforms & Clothing	143.98	4,033.96	769.10	4,075.00	2,675.00	(1,400.00)	-34.4%
612-000-427-01	Travel & Lodging	307.42	-	897.46	3,000.00	3,000.00	-	0.0%
612-000-427-02	Registration & Training	250.00	-	660.00	3,000.00	3,000.00	-	0.0%
612-000-428-01	Telephone	2,366.57	2,382.22	2,203.88	4,075.00	4,075.00	-	0.0%
612-000-428-02	Utilities	3,771.67	4,685.42	4,859.76	5,300.00	5,500.00	200.00	3.8%
612-000-428-03	Heat	16,627.28	9,899.80	7,667.00	8,051.00	10,051.00	2,000.00	24.8%
612-000-428-05	Hauling Service	272,487.65	267,175.09	292,866.44	396,275.00	426,525.00	30,250.00	7.6%
612-000-429-04	Licenses	-	-	-	130.00	205.00	75.00	57.7%
	Total Operating Expenses	626,628.56	567,363.71	642,995.06	988,925.00	994,115.00	5,190.00	0.5%
612-000-930-00	Machinery & Equipment	-	-	-	125,000.00	550,000.00	425,000.00	340.0%
612-000-940-00	Other Capital	-	-	-	-	-	-	0.0%
	Total Capital Expenses	-	-	-	125,000.00	550,000.00	425,000.00	340.0%
	Total Expenses	1,063,313.06	991,534.31	1,128,471.25	1,696,467.00	2,159,440.00	462,973.00	27.3%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Solid Waste Disposal								
625-000-4-334-09	Grants	6,278.88	54,381.85	-	-	-	-	0.0%
625-000-4-447-00	Contributed Capital	-	-	-	3,255,613.00	937,727.00	(2,317,886.00)	-71.2%
625-000-4-661-00	Interest Income	34,779.38	24,346.20	146,456.07	22,700.00	22,700.00	-	0.0%
625-000-4-661-01	Money Market Interest Income	41,233.98	212,096.95	281,155.09	82,945.00	82,945.00	-	0.0%
625-000-4-664-00	Sale of Fixed Assets	-	3,550.00	-	-	-	-	0.0%
625-000-4-848-03	Landfill Tickets	2,792,421.28	2,834,456.56	3,088,022.26	3,022,500.00	3,334,000.00	311,500.00	10.3%
625-000-4-848-12	Facility Rent	29,860.00	28,875.00	(30,845.00)	28,770.00	29,418.00	648.00	2.3%
625-000-4-848-22	Recycled Materials	19,443.17	26,222.08	20,500.17	10,000.00	10,000.00	-	0.0%
625-000-4-861-09	Miscellaneous	32,922.29	4,086.12	3,310.28	-	-	-	0.0%
	Total Revenues	2,956,938.98	3,188,014.76	3,508,598.87	6,422,528.00	4,416,790.00	(2,005,738.00)	-31.2%
625-000-101-00	Regular Pay	277,099.94	416,423.78	578,740.35	480,564.00	503,975.00	23,411.00	4.9%
625-000-101-01	Temporary Pay	15,065.56	22,917.34	23,207.58	36,920.00	19,760.00	(17,160.00)	-46.5%
625-000-101-04	Overtime Pay	30,502.42	19,603.56	17,989.72	17,000.00	18,000.00	1,000.00	5.9%
625-000-101-06	Car Allowance	-	-	-	1,320.00	1,320.00	-	0.0%
625-000-101-07	Clothing/Boot Allowance	2,000.00	-	2,250.00	2,250.00	2,250.00	-	0.0%
625-000-101-10	Wellness Benefit	325.00	-	-	150.00	-	(150.00)	-100.0%
625-000-120-00	FICA	22,729.15	33,222.82	44,961.54	40,720.00	40,712.00	(8.00)	0.0%
625-000-121-09	Retirement	18,097.05	26,113.92	40,808.36	37,493.00	37,287.00	(206.00)	-0.5%
625-000-121-10	Pension Expense	(5,104.00)	(7,023.00)	11,824.00	-	-	-	0.0%
625-000-123-00	Group Insurance	80,468.80	78,144.97	109,569.59	95,120.00	90,004.00	(5,116.00)	-5.4%
625-000-130-00	Workmans Compensation	7,495.97	9,020.53	10,870.73	13,665.00	14,436.00	771.00	5.6%
	Total Personnel Services	448,679.89	598,423.92	840,221.87	725,202.00	727,744.00	2,542.00	0.4%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Solid Waste Disposal, Contd.								
625-000-220-01	Restricted Closure	-	-	-	156,060.00	156,060.00	-	0.0%
625-000-220-02	Restricted Post Closure	-	-	-	42,248.00	42,248.00	-	0.0%
625-000-220-05	Restricted Future SW Facility	-	-	-	100,000.00	100,000.00	-	0.0%
625-000-421-00	Insurance	11,551.30	12,406.05	21,678.15	24,754.00	24,216.00	(538.00)	-2.2%
625-000-422-01	Legal Services	-	-	-	500.00	3,000.00	2,500.00	500.0%
625-000-422-02	Professional Services	2,961.00	1,745.00	2,500.00	2,550.00	2,601.00	51.00	2.0%
625-000-422-03	Consulting/Expense	114,961.78	186,133.52	23,537.64	200,500.00	101,550.00	(98,950.00)	-49.4%
625-000-422-06	Other Services	-	-	206.00	200.00	200.00	-	0.0%
625-000-422-07	Contracted Services	88,940.49	143,935.45	276,201.15	230,712.00	258,885.00	28,173.00	12.2%
625-000-422-08	Miscellaneous Services (Computer Services)	-	1,615.00	2,192.61	7,681.00	12,491.00	4,810.00	62.6%
625-000-422-09	Testing Services	26,288.25	26,763.52	74,252.54	74,000.00	48,960.00	(25,040.00)	-33.8%
625-000-422-15	Drug & Alcohol Testing	25.00	518.50	73.00	250.00	250.00	-	0.0%
625-000-423-01	Publication & Recording Fees	-	-	-	250.00	250.00	-	0.0%
625-000-423-05	Advertising/Promotion Fees	2,535.50	6,402.50	2,690.00	18,200.00	8,450.00	(9,750.00)	-53.6%
625-000-424-01	Equipment Rental	1,084.68	3,637.92	4,735.51	10,000.00	10,000.00	-	0.0%
625-000-425-03	Maintenance Trucks	6,701.99	2,318.86	4,867.24	10,750.00	10,500.00	(250.00)	-2.3%
625-000-425-04	Maintenance Equipment	138,339.19	191,200.97	161,122.45	113,230.00	116,475.00	3,245.00	2.9%
625-000-425-05	Maintenance Building	5,080.77	3,265.01	4,690.70	11,730.00	12,115.00	385.00	3.3%
625-000-425-09	Maintenance Grounds	1,991.92	98,889.47	68,554.40	4,000.00	4,000.00	-	0.0%
625-000-426-01	Office Supplies	2,889.44	2,815.58	2,090.88	4,600.00	4,692.00	92.00	2.0%
625-000-426-03	Supplies	12,146.84	12,981.51	10,144.94	13,700.00	16,050.00	2,350.00	17.2%
625-000-426-04	Cleaning Supplies	8,332.43	10,693.70	2,488.99	4,200.00	4,300.00	100.00	2.4%
625-000-426-10	Gasoline	7,453.94	6,869.42	7,957.12	6,375.00	138,000.00	131,625.00	2064.7%
625-000-426-11	Oil & Grease	1,027.54	671.53	684.65	5,000.00	2,000.00	(3,000.00)	-60.0%
625-000-426-12	Tires	2,668.95	5,178.74	10,185.92	25,000.00	25,000.00	-	0.0%
625-000-426-13	Diesel Fuel	134,233.39	140,056.63	119,314.88	130,000.00	-	(130,000.00)	-100.0%
625-000-426-17	Uniforms & Clothing	102.98	5,469.48	2,301.59	5,000.00	2,200.00	(2,800.00)	-56.0%
625-000-426-18	Gravel	9,078.96	15,100.40	44,239.45	45,000.00	45,000.00	-	0.0%
625-000-426-27	Alternate Cover	14,006.75	15,985.75	25,296.00	21,351.00	21,779.00	428.00	2.0%
625-000-427-01	Travel & Lodging	644.81	1,927.21	650.90	9,000.00	9,000.00	-	0.0%
625-000-427-02	Registration & Training	2,432.47	4,350.00	735.00	7,000.00	9,000.00	2,000.00	28.6%
625-000-428-01	Telephone	3,205.82	3,155.33	4,180.15	4,800.00	4,800.00	-	0.0%
625-000-428-02	Utilities	2,762.84	3,444.10	4,350.18	5,040.00	6,360.00	1,320.00	26.2%
625-000-428-03	Heat	26,971.01	14,941.20	13,390.00	14,060.00	14,342.00	282.00	2.0%
625-000-428-05	Hauling Service	8,820.00	12,455.00	8,780.00	12,500.00	10,000.00	(2,500.00)	-20.0%
625-000-429-01	Memberships & Dues	745.00	840.00	855.00	4,350.00	4,350.00	-	0.0%
625-000-429-05	Rodent Control	2,060.20	2,146.89	2,232.73	3,060.00	3,183.00	123.00	4.0%
625-000-429-07	Miscellaneous Services	3,900.84	4,006.15	5,296.49	3,519.00	6,000.00	2,481.00	70.5%
625-000-429-11	State Fees	56,467.88	56,628.04	62,517.87	63,240.00	64,505.00	1,265.00	2.0%
625-000-432-00	Post Closure	118,219.00	84,782.00	54,032.00	-	-	-	0.0%
625-000-897-00	Interest Expense	500.00	250.00	250.00	500.00	500.00	-	0.0%
	Total Operating Expenses	819,132.96	1,083,580.43	1,029,276.13	1,394,910.00	1,303,312.00	(91,598.00)	-6.6%
625-000-911-00	Buildings & Structures	-	142,085.45	476,267.87	2,005,000.00	575,000.00	(1,430,000.00)	-71.3%
625-000-920-00	Furniture & Equipment	-	62,904.86	4,825.00	124,400.00	19,600.00	(104,800.00)	-84.2%
625-000-930-00	Machinery & Equipment	-	15,729.75	(11,900.00)	1,515,000.00	1,290,000.00	(225,000.00)	-14.9%
625-000-940-07	IT Other Capital	-	-	-	49,000.00	-	(49,000.00)	-100.0%
625-000-950-01	Capital less than \$5000	-	1,479.13	-	-	-	-	0.0%
625-000-950-10	IT Capital less than \$5000	-	1,356.79	-	9,000.00	5,000.00	(4,000.00)	-44.4%
	Total Capital Expenses	-	223,555.98	469,192.87	3,702,400.00	1,889,600.00	(1,812,800.00)	-49.0%
625-000-899-00	Transfer Out (General Fund)	469,345.00	324,067.00	310,367.76	292,314.00	266,006.00	(26,308.00)	-9.0%
625-000-899-01	Transfer Out (Airport)	226,155.00	239,000.00	243,122.81	252,887.00	230,128.00	(22,759.00)	-9.0%
	Total Transfers Out	695,500.00	563,067.00	553,490.57	545,201.00	496,134.00	(49,067.00)	-9.0%
	Total Expenses & Transfers Out	1,963,312.85	2,468,627.33	2,892,181.44	6,367,713.00	4,416,790.00	(1,950,923.00)	-30.6%

City of Brookings
2026 Budget



Account String	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ YoY	% YoY
Research & Technology Center								
630-000-4-661-01	Money Market Interest Income	618.17	4,048.63	5,874.59	-	-	-	0.0%
630-000-4-848-12	Facility Rent	118,106.04	120,479.04	122,174.04	119,944.00	104,958.00	(14,986.00)	-12.5%
630-000-4-861-09	Miscellaneous	34,543.16	35,429.24	35,911.00	32,000.00	26,250.00	(5,750.00)	-18.0%
	Total Revenues	153,267.37	159,956.91	163,959.63	151,944.00	131,208.00	(20,736.00)	-13.6%
630-000-421-00	Insurance	4,679.90	4,391.63	4,618.07	5,311.00	5,196.00	(115.00)	-2.2%
630-000-422-07	Contracted Services	6,092.87	10,698.86	8,741.88	14,600.00	12,000.00	(2,600.00)	-17.8%
630-000-425-04	Maintenance Equipment	7,806.06	7,204.74	1,644.31	16,000.00	12,000.00	(4,000.00)	-25.0%
630-000-425-05	Maintenance Building	12,732.09	7,412.12	1,491.94	4,000.00	3,750.00	(250.00)	-6.3%
630-000-426-03	Supplies	-	541.88	-	200.00	150.00	(50.00)	-25.0%
630-000-426-04	Cleaning Supplies	524.42	803.94	1,493.93	1,000.00	750.00	(250.00)	-25.0%
630-000-428-01	Telephone	-	-	-	750.00	563.00	(187.00)	-24.9%
630-000-428-02	Utilities	42,113.88	49,535.65	49,454.76	50,000.00	39,000.00	(11,000.00)	-22.0%
630-000-428-03	Heat	9,201.11	10,545.44	7,769.45	11,000.00	8,250.00	(2,750.00)	-25.0%
630-000-428-05	Hauling Service	3,246.82	3,442.14	4,717.75	4,500.00	3,750.00	(750.00)	-16.7%
	Total Operating Expenses	86,397.15	94,576.40	79,932.09	107,361.00	85,409.00	(21,952.00)	-20.4%
630-000-899-00	Transfer Out	38,270.00	39,500.98	50,814.58	44,583.00	45,799.00	1,216.00	2.7%
	Total Transfers Out	38,270.00	39,500.98	50,814.58	44,583.00	45,799.00	1,216.00	2.7%
	Total Expenses & Transfers Out	124,667.15	134,077.38	130,746.67	151,944.00	131,208.00	(20,736.00)	-13.6%