

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Non-Departmental Revenue						
101-000-4-111-01	Current Real Estate Taxes	3,549,398.29	3,666,878.77	3,814,321.82	3,993,728.45	179,406.63	4.70%
101-000-4-111-02	Delinquent Real Estate Taxes	874.95	151.25	940.26	1,000.00	59.74	6.35%
101-000-4-111-07	Mobile Home Taxes	35,494.83	35,145.50	34,000.00	35,000.00	1,000.00	2.94%
101-000-4-111-09	Bank Franchise Taxes	65,248.66	83,214.76	66,000.00	70,000.00	4,000.00	6.06%
101-000-4-113-00	1st Penny Sales & Use Tax	7,697,850.68	8,915,099.49	8,520,245.84	9,668,456.31	1,148,210.47	13.48%
101-000-4-119-01	Taxes/Penalties	3,714.20	2,554.42	3,600.00	3,600.00	-	0.00%
101-000-4-221-01	Licenses/Liquor	33,250.00	33,400.00	33,000.00	33,000.00	-	0.00%
101-000-4-221-02	Licenses/Malt	7,600.00	9,425.00	7,500.00	8,500.00	1,000.00	13.33%
101-000-4-221-05	Licenses/Wine	13,800.00	13,000.00	12,000.00	13,000.00	1,000.00	8.33%
101-000-4-221-08	Licenses/Temporary Liquor	4,150.00	4,650.00	3,000.00	4,000.00	1,000.00	33.33%
101-000-4-221-09	Licenses/Liquor Transfers	375.00	225.00	400.00	400.00	-	0.00%
101-000-4-221-10	Licenses/Video Lottery	16,300.00	16,050.00	15,000.00	16,000.00	1,000.00	6.67%
101-000-4-221-11	Licenses/Temporary Merchants	3,800.00	4,190.00	4,000.00	4,000.00	-	0.00%
101-000-4-221-12	Licenses/Plumbers	456.22	166.57	700.00	500.00	(200.00)	-28.57%
101-000-4-221-13	Licenses/Miscellaneous	1,700.60	2,483.11	1,600.00	1,800.00	200.00	12.50%
101-000-4-221-14	Licenses/Transient Merchants	500.00	1,100.00	650.00	650.00	-	0.00%
101-000-4-221-15	Licenses/Med Marijuana	10,000.00	37,500.00	5,000.00	20,000.00	15,000.00	300.00%
101-000-4-335-03	State Liquor Tax	161,547.02	162,483.20	160,000.00	163,000.00	3,000.00	1.88%
101-000-4-335-04	State/Hwy & Bridge Tax	370,653.74	371,262.96	340,000.00	372,000.00	32,000.00	9.41%
101-000-4-335-08	State/Amusement Tax	-	-	1,400.00	-	(1,400.00)	-100.00%
101-000-4-338-01	County/Hwy & Bridge Tax	130,262.22	136,200.58	127,000.00	137,000.00	10,000.00	7.87%
101-000-4-338-03	County/Wheel Tax	66,676.69	67,206.37	65,000.00	67,000.00	2,000.00	3.08%
101-000-4-338-04	County/Road Tax	3,978.52	3,978.52	3,978.52	3,978.52	-	0.00%
101-000-4-381-97	OA Mkrup/Brewpds	4,809.96	4,466.18	4,500.00	4,500.00	-	0.00%
101-000-4-381-98	Markup 10%/OA Beer	587,001.66	607,250.36	580,000.00	595,000.00	15,000.00	2.59%
101-000-4-381-99	Markup 11%/OA Wine-Liquor	229,811.82	244,504.71	230,000.00	235,000.00	5,000.00	2.17%
101-000-4-441-09	Miscellaneous	465.48	115.33	500.00	500.00	-	0.00%
101-000-4-446-08	Reimbursed Expense	-	-	100.00	100.00	-	0.00%
101-000-4-661-00	Interest Income	(7,045.46)	12,714.95	6,000.00	6,000.00	-	0.00%
101-000-4-661-01	Money Market Interest Income	4,074.66	146,069.51	38,000.00	301,438.00	263,438.00	693.26%
101-000-4-661-02	Tax Increment Interest	-	-	17,168.32	-	(17,168.32)	-100.00%
101-000-4-662-12	Cell Tower Rental	50,314.14	55,490.46	50,000.00	50,000.00	-	0.00%
101-000-4-669-00	Franchise Fees	172,927.40	175,548.76	165,000.00	175,000.00	10,000.00	6.06%
101-000-4-669-08	Workers Compensation Refund	-	34,928.00	-	-	-	0.00%
	Total Revenue	13,219,991.28	14,847,453.76	14,310,604.76	15,984,151.28	1,673,546.52	11.69%

City of Brookings
2024 Proposed Budget



Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Change + /(-)	Change %
	Non-Departmental Revenue, Contd.						
101-000-6-700-00	Transfer in to General Fund	41,000.00	-	49,657.41	86,953.00	37,295.59	75.11%
101-000-6-700-01	Transfer in from Liquor Fund	380,000.00	380,000.00	345,000.00	387,536.69	42,536.69	12.33%
101-000-6-700-02	Transfer in from Landfill	479,833.00	469,345.00	324,067.00	310,367.76	(13,699.24)	-4.23%
101-000-6-700-03	Transfer In 75% S&U Tax	93,260.00	115,355.20	60,000.00	573,240.00	513,240.00	855.40%
101-000-6-700-05	Transfer in from Res & Tech	45,501.00	38,270.00	39,500.98	50,814.58	11,313.60	28.64%
101-000-6-700-08	Transfer in from BMU	2,455,000.00	2,505,000.00	2,555,000.00	1,855,000.00	(700,000.00)	-27.40%
101-000-6-700-20	Transfer TIF Revenue	134,277.14	160,409.74	28,409.80	300,686.72	272,276.92	958.39%
	Total Transfers In	3,628,871.14	3,668,379.94	3,401,635.19	3,564,598.75	162,963.56	4.79%
	Total Revenue & Transfers In	16,848,862.42	18,515,833.70	17,712,239.95	19,548,750.03	1,836,510.08	10.37%
101-000-7-899-05	Transfer Out	2,234,063.74	3,232,826.00	29,409.42	-	(29,409.42)	-100.00%
	Total Transfers Out	2,234,063.74	3,232,826.00	29,409.42	-	(29,409.42)	-100.00%
	Mayor & Council						
101-401-4-669-02	Miscellaneous Income	-	3.00	-	-	-	0.00%
	Total Revenue	-	3.00	-	-	-	0.00%
101-401-5-101-00	Regular Pay	53,175.00	55,150.00	55,950.00	55,950.00	-	0.00%
101-401-5-101-08	Technology Allowance	4,150.00	2,750.00	4,200.00	4,200.00	-	0.00%
101-401-5-120-00	FICA	4,385.69	4,429.56	4,601.48	4,601.48	-	0.00%
101-401-5-123-00	Group Insurance	81.90	95.28	117.39	109.20	(8.19)	-6.98%
101-401-5-130-00	Workmans Compensation	39.36	62.80	66.57	118.40	51.83	77.86%
	Total Personnel Services	61,831.95	62,487.64	64,935.44	64,979.08	43.64	0.07%
101-401-5-421-00	Insurance	-	-	-	10.23	10.23	0.00%
101-401-5-422-03	Consulting/Engineering	19,718.88	10,697.81	15,000.00	15,000.00	-	0.00%
101-401-5-423-05	Advertising/Promotion Expense	450.00	-	-	-	-	0.00%
101-401-5-426-01	Office Supplies	2,223.86	2,143.30	2,200.00	2,450.00	250.00	11.36%
101-401-5-427-01	Travel & Lodging	1,306.71	11,147.69	12,000.00	13,000.00	1,000.00	8.33%
101-401-5-427-02	Registration & Training	73.02	1,300.00	3,500.00	3,500.00	-	0.00%
101-401-5-428-01	Telephone	1,001.00	-	100.00	100.00	-	0.00%
101-401-5-429-00	Miscellaneous	1,200.58	616.70	2,000.00	2,000.00	-	0.00%
101-401-5-429-01	Membership & Dues	2,004.00	2,064.00	2,200.00	2,500.00	300.00	13.64%
101-401-5-429-02	Council Administrative Expense	275.07	-	-	-	-	0.00%
101-401-5-856-29	Special Initiatives	7,048.46	10,745.14	12,000.00	12,500.00	500.00	4.17%
101-401-5-856-63	Volunteer Recognition	3,694.34	560.00	-	-	-	0.00%
101-401-5-950-10	IT Capital less than \$5000	-	3,516.15	-	-	-	0.00%
	Total Other Expenditures	38,995.92	42,790.79	49,000.00	51,060.23	2,060.23	4.20%
	Total Expenditures	100,827.87	105,278.43	113,935.44	116,039.31	2,103.87	1.85%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	City Clerk						
101-403-4-441-08	Reimbursed Expense	9,861.50	9,953.84	3,000.00	3,000.00	-	0.00%
101-403-4-669-02	Miscellaneous Revenue	-	262.50	-	-	-	0.00%
	Total Revenue	9,861.50	10,216.34	3,000.00	3,000.00	-	0.00%
101-403-5-101-00	Regular Pay	105,724.98	118,623.04	131,924.16	142,124.81	10,200.65	7.73%
101-403-5-101-01	Temporary Pay	1,736.39	2,069.92	-	3,328.00	3,328.00	0.00%
101-403-5-101-04	Overtime Pay	-	-	900.00	900.00	-	0.00%
101-403-5-101-10	Wellness	-	200.00	300.00	300.00	-	0.00%
101-403-5-120-00	FICA	7,429.59	8,451.48	10,184.00	11,218.94	1,034.94	10.16%
101-403-5-121-09	Retirement	6,208.12	7,111.37	7,987.45	10,004.49	2,017.04	25.25%
101-403-5-123-00	Group Insurance	22,467.09	23,101.34	36,474.75	27,111.96	(9,362.79)	-25.67%
101-403-5-130-00	Workmans Compensation	60.98	92.09	97.62	287.90	190.28	194.92%
	Total Personnel Services	143,627.15	159,649.24	187,867.98	195,276.10	7,408.12	
101-403-5-422-07	Contracting Services	51,088.77	-	-	-	-	0.00%
101-403-5-422-11	Software Services	10,411.44	58,880.77	59,012.00	68,000.00	8,988.00	15.23%
101-403-5-423-01	Publication & Recording Fees	14,096.77	21,339.92	30,000.00	31,000.00	1,000.00	3.33%
101-403-5-423-03	Ordinance & Codification Fees	5,605.25	5,333.46	6,500.00	6,500.00	-	0.00%
101-403-5-425-01	Maintenance Office Equipment	235.99	-	3,000.00	3,000.00	-	0.00%
101-403-5-426-01	Office Supplies	6,059.11	2,643.70	3,000.00	3,000.00	-	0.00%
101-403-5-426-02	Election Expense	16,987.70	17,308.04	21,000.00	31,880.00	10,880.00	51.81%
101-403-5-427-01	Travel & Lodging	30.00	3,452.71	6,500.00	7,500.00	1,000.00	15.38%
101-403-5-427-02	Registration & Training	153.96	855.00	2,500.00	4,000.00	1,500.00	60.00%
101-403-5-428-01	Telephone	2,614.59	1,024.51	1,500.00	1,500.00	-	0.00%
101-403-5-429-01	Membership & Dues	330.00	400.00	750.00	850.00	100.00	13.33%
101-403-5-429-02	Council Administrative Expense	1,834.91	-	-	-	-	0.00%
	Total Other Expenditures	109,448.49	111,238.11	133,762.00	157,230.00	23,468.00	17.54%
	Total Expenditures	253,075.64	270,887.35	321,629.98	352,506.10	30,876.12	9.60%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Non-Departmental						
101-405-4-334-07	Grants	-	4,415,353.73	-	-	-	0.00%
101-405-4-381-11	Sales/OA-Wine Liquor	(185.55)	-	-	-	-	0.00%
101-405-4-381-31	Sales/OA Beer	(30.00)	-	-	-	-	0.00%
101-405-4-441-08	Reimbursed Expense	-	497,253.34	-	-	-	0.00%
	Total Revenue	(215.55)	4,912,607.07	-	-	-	0.00%
101-405-5-421-05	Unemployment Claims	(9,259.38)	-	-	-	-	0.00%
101-405-5-422-03	Consulting/Engineering	3,933.61	2,700.00	-	-	-	0.00%
101-405-5-422-07	Televised Contracting Services	(5,792.51)	-	-	-	-	0.00%
101-405-5-422-08	Website Contracted Services	848.86	-	-	-	-	0.00%
101-405-5-429-00	Miscellaneous Expense - COV19	203,943.32	82,922.92	-	-	-	0.00%
101-405-5-429-01	Membership Dues	22,139.42	23,457.65	24,450.00	26,000.00	1,550.00	6.34%
101-405-5-429-03	Emergency Event Expense	-	678,692.64	-	-	-	0.00%
101-405-5-429-09	Miscellaneous	467,034.18	5,753.05	2,625.00	3,500.00	875.00	33.33%
101-405-5-852-07	OA Purchases-Wine Liquor	(5,513.68)	-	-	-	-	0.00%
101-405-5-856-99	Contingency Fund	-	-	275,111.94	422,562.34	147,450.40	53.60%
	Total Expenditures	677,333.82	793,526.26	302,186.94	452,062.34	149,875.40	49.60%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
City Manager							
101-406-4-441-08	Reimbursed Expense	8.13	1,223.20	-	-	-	0.00%
	Total Revenue	8.13	1,223.20	-	-	-	0.00%
101-406-5-101-00	Regular Pay	400,404.07	429,621.21	512,490.17	548,641.15	36,150.98	7.05%
101-406-5-101-01	Temporary Pay	233.91	(233.91)	16,068.00	10,000.00	(6,068.00)	-37.76%
101-406-5-101-06	Car Allowance	8,400.00	6,300.00	8,400.00	8,400.00	-	0.00%
101-406-5-101-10	Wellness Benefit	150.00	375.00	400.00	550.00	150.00	37.50%
101-406-5-120-00	FICA	29,034.46	31,175.72	41,107.90	43,512.52	2,404.62	5.85%
101-406-5-121-09	Retirement	31,713.23	36,971.11	43,103.84	57,568.56	14,464.72	33.56%
101-406-5-123-00	Group Insurance	47,643.97	51,720.70	63,074.03	73,468.62	10,394.59	16.48%
101-406-5-130-00	Workmans Compensation	287.54	474.60	503.08	1,120.69	617.61	122.77%
	Total Personnel Services	517,867.18	556,404.43	685,147.02	743,261.54	58,114.52	8.48%
101-406-5-422-07	Contracting Services	29,520.85	708.76	1,000.00	2,100.00	1,100.00	110.00%
101-406-5-423-01	Advertising & Marketing	22,667.10	13,130.37	12,100.00	12,900.00	800.00	6.61%
101-406-5-426-01	Office Supplies	3,005.44	2,359.23	3,150.00	3,150.00	-	0.00%
101-406-5-427-01	Travel & Lodging	3,594.77	2,134.69	10,500.00	10,500.00	-	0.00%
101-406-5-427-02	Registration & Training	7,255.87	7,897.21	9,450.00	11,500.00	2,050.00	21.69%
101-406-5-427-04	Networking Related Expense	4,055.11	3,507.10	7,350.00	7,350.00	-	0.00%
101-406-5-428-01	Telephone	1,507.36	1,596.20	2,200.00	3,000.00	800.00	36.36%
101-406-5-429-09	Miscellaneous	362.08	2,810.43	5,250.00	5,350.00	100.00	1.90%
101-406-5-950-01	Capital less than \$5000	609.88	-	-	-	-	0.00%
	Total Other Expenditures	72,578.46	34,143.99	51,000.00	55,850.00	4,850.00	9.51%
	Total Expenditures	590,445.64	590,548.42	736,147.02	799,111.54	62,964.52	8.55%
City Attorney							
101-412-5-422-07	Contracted Services	104,105.72	103,069.92	107,100.00	133,500.00	26,400.00	24.65%
101-412-5-422-08	Litigation Expense	1,488.00	-	10,500.00	11,000.00	500.00	4.76%
101-412-5-427-01	Travel & Lodging	1,548.12	1,625.33	3,150.00	3,200.00	50.00	1.59%
101-412-5-427-02	Registration & Training	1,190.00	1,149.00	1,050.00	1,100.00	50.00	4.76%
	Total Expenditures	108,331.84	105,844.25	121,800.00	148,800.00	27,000.00	22.17%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Human Resources						
101-414-4-441-08	Reimbursed Expense	5,227.70	5,911.50	2,000.00	3,000.00	1,000.00	50.00%
101-414-4-446-11	HRC Donations	(1,000.00)	(2,042.00)	-	-	-	0.00%
	Total Revenue	4,227.70	3,869.50	2,000.00	3,000.00	1,000.00	50.00%
101-414-5-101-00	Regular Pay	216,142.14	233,910.42	232,578.29	247,177.04	14,598.75	6.28%
101-414-5-101-01	Temporary Pay	-	-	-	6,120.00	6,120.00	0.00%
101-414-5-101-04	Overtime	11.88	1,201.10	750.00	750.00	-	0.00%
101-414-5-101-10	Wellness	275.00	325.00	600.00	900.00	300.00	50.00%
101-414-5-120-00	FICA	15,666.25	16,639.98	17,895.51	19,503.45	1,607.94	8.99%
101-414-5-121-09	Retirement	12,921.23	13,805.04	14,035.70	17,368.62	3,332.92	23.75%
101-414-5-123-00	Group Insurance	28,787.35	38,306.74	41,516.97	59,175.78	17,658.81	42.53%
101-414-5-130-00	Workmans Compensation	151.07	252.14	267.27	507.55	240.28	89.90%
101-414-5-135-00	Employee Assistance Program	6,084.00	6,322.12	6,500.00	7,200.00	700.00	10.77%
	Total Personnel Services	280,038.92	310,762.54	314,143.74	358,702.44	44,558.70	14.18%
101-414-5-421-00	Insurance	-	-	-	9.78	9.78	0.00%
101-414-5-421-05	Unemployment Claims	(670.74)	73.00	3,000.00	3,000.00	-	0.00%
101-414-5-422-03	Consulting & Engineering	51,707.42	7,764.50	18,250.00	18,250.00	-	0.00%
101-414-5-422-07	Software Services	3.15	32,167.38	37,000.00	44,500.00	7,500.00	20.27%
101-414-5-422-14	Cafeteria Plan Adm Fee	2,175.50	2,166.00	3,100.00	3,100.00	-	0.00%
101-414-5-422-21	Recruiting Expense	35,052.18	73,545.44	25,000.00	25,000.00	-	0.00%
101-414-5-423-01	Publication & Recording Fees	-	2,205.14	-	-	-	0.00%
101-414-5-425-01	Maintenance Office Equipment	64.47	657.06	1,036.00	500.00	(536.00)	-51.74%
101-414-5-426-01	Office Supplies	564.08	1,043.82	1,500.00	1,500.00	-	0.00%
101-414-5-426-09	Subscriptions/Books	-	16.95	-	-	-	0.00%
101-414-5-427-01	Travel & Lodging	4,080.90	100.00	5,000.00	5,000.00	-	0.00%
101-414-5-427-02	Registration & Training	3,555.50	2,696.98	5,000.00	5,000.00	-	0.00%
101-414-5-428-01	Telephone	1,478.76	1,556.02	-	1,800.00	1,800.00	0.00%
101-414-5-428-03	HRC Donation Expenditures	1,000.00	1,216.00	-	-	-	0.00%
101-414-5-429-01	Membership & Dues	513.00	371.66	1,154.00	1,154.00	-	0.00%
101-414-5-429-08	Postage	349.41	-	-	-	-	0.00%
101-414-5-429-09	Miscellaneous	3,827.76	2,014.91	6,100.00	3,600.00	(2,500.00)	-40.98%
101-414-5-429-10	Safety Program Training	5,623.28	5,166.09	6,200.00	6,200.00	-	0.00%
101-414-5-429-15	In-House Training	724.63	1,294.49	5,000.00	5,000.00	-	0.00%
101-414-5-429-16	Employee Development	-	14,071.41	-	50,000.00	50,000.00	0.00%
101-414-5-856-45	Employee Recognition	10,763.08	3,388.41	9,000.00	19,000.00	10,000.00	111.11%
101-414-5-856-62	Wellness Promotion	3,900.97	2,976.00	-	-	-	0.00%
	Total Other Expenditures	124,713.35	154,491.26	126,340.00	192,613.78	66,273.78	52.46%
	Total Expenditures	404,752.27	465,253.80	440,483.74	551,316.22	110,832.48	25.16%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
Finance							
101-415-4-441-04	Professional Services	4,703.40	5,327.44	4,700.00	5,000.00	300.00	6.38%
101-415-4-441-08	Reimbursed Expense	5,458.82	244.47	-	-	-	0.00%
101-415-4-669-02	Miscellaneous Income	29,215.15	31,472.97	24,000.00	30,000.00	6,000.00	25.00%
	Total Revenue	39,377.37	37,044.88	28,700.00	35,000.00	6,300.00	21.95%
101-415-5-101-00	Regular Pay	329,032.03	350,481.49	351,626.70	338,981.02	(12,645.68)	-3.60%
101-415-5-101-01	Temporary Pay	-	965.27	8,240.00	5,000.00	(3,240.00)	-39.32%
101-415-5-101-04	Overtime Pay	2,220.63	4,759.19	3,000.00	3,000.00	-	0.00%
101-415-5-101-10	Wellness Benefit	300.00	575.00	900.00	600.00	(300.00)	-33.33%
101-415-5-120-00	FICA	24,429.77	26,188.06	27,828.15	26,589.95	(1,238.20)	-4.45%
101-415-5-121-09	Retirement	19,806.13	21,290.40	21,331.60	23,912.86	2,581.26	12.10%
101-415-5-123-00	Group Insurance	29,074.98	34,803.70	36,927.02	60,721.28	23,794.26	64.44%
101-415-5-130-00	Workmans Compensation	223.82	383.36	406.36	765.83	359.47	88.46%
	Total Personnel Seivces	405,087.36	439,446.47	450,259.83	459,570.94	9,311.11	2.07%
101-415-5-421-00	Insurance	-	-	-	21.82	21.82	0.00%
101-415-5-422-02	Contracted Auditing Services	44,267.87	26,396.45	62,000.00	65,400.00	3,400.00	5.48%
101-415-5-422-07	Contracting Services	106,000.56	82,862.83	95,775.00	96,132.00	357.00	0.37%
101-415-5-423-01	Publication/Recording Fees	3,950.48	-	-	-	-	0.00%
101-415-5-426-00	Advance for Postage	6,023.35	-	-	-	-	0.00%
101-415-5-426-01	Office Supplies	4,905.25	2,175.16	5,100.00	5,100.00	-	0.00%
101-415-5-426-09	Subscriptions/Books	402.57	50.79	450.00	450.00	-	0.00%
101-415-5-427-01	Travel & Lodging	1,272.04	5,505.44	11,250.00	8,250.00	(3,000.00)	-26.67%
101-415-5-427-02	Registration & Training	4,361.90	1,945.86	6,900.00	5,900.00	(1,000.00)	-14.49%
101-415-5-428-01	Telephone	762.51	854.97	850.00	875.00	25.00	2.94%
101-415-5-429-01	Membership & Dues	965.00	560.00	1,755.00	1,080.00	(675.00)	-38.46%
101-415-5-429-09	Miscellaneous	325.37	316.17	500.00	500.00	-	0.00%
101-415-5-950-10	IT Capital less than \$5000	149.00	-	-	-	-	0.00%
	Total Other Expenditures	173,385.90	120,667.67	184,580.00	183,708.82	(871.18)	-0.47%
	Total Expenditures	578,473.26	560,114.14	634,839.83	643,279.76	8,439.93	1.33%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Information Technology						
101-416-4-441-08	Technical Services	-	284.90	-	-	-	0.00%
101-416-4-334-09	Grants	-	-	-	16,000.00	16,000.00	0.00%
	Total Revenue	-	284.90	-	16,000.00	16,000.00	0.00%
101-416-5-101-00	Regular Pay	138,127.15	142,349.69	147,417.74	147,804.14	386.40	0.26%
101-416-5-101-01	Temporary Pay	-	-	-	11,000.00	11,000.00	0.00%
101-416-5-101-04	Overtime Pay	(89.10)	(5.84)	1,000.00	1,000.00	-	0.00%
101-416-5-101-10	Wellness Benefit	-	-	300.00	300.00	-	0.00%
101-416-5-120-00	FICA	10,255.86	10,650.99	11,376.91	12,247.97	871.06	7.66%
101-416-5-121-09	Retirement	8,260.45	8,535.37	8,923.06	10,407.25	1,484.19	16.63%
101-416-5-123-00	Group Insurance	19,051.76	22,342.71	24,033.17	31,380.02	7,346.85	30.57%
101-416-5-130-00	Workmans Compensation	110.19	177.52	188.17	343.28	155.11	82.43%
	Total Personel Services	175,716.31	184,050.44	193,239.05	214,482.66	21,243.61	10.99%
101-416-5-421-00	Insurance	-	26,453.19	25,000.00	30,508.07	5,508.07	22.03%
101-416-5-422-02	Contracted Services	-	925.00	4,500.00	5,000.00	500.00	11.11%
101-416-5-422-07	Software Services	81,566.11	70,908.83	69,275.00	93,475.00	24,200.00	34.93%
101-416-5-426-01	Office Supplies	4,649.72	4,399.26	4,000.00	5,000.00	1,000.00	25.00%
101-416-5-427-01	Travel & Lodging	917.12	454.76	500.00	500.00	-	0.00%
101-416-5-427-02	Registration & Training	1,394.00	5,314.16	7,000.00	7,500.00	500.00	7.14%
101-416-5-428-01	Telephone	12,016.50	7,108.17	12,927.00	12,927.00	-	0.00%
101-416-5-429-01	Memberships & Dues	200.00	402.00	500.00	500.00	-	0.00%
101-416-5-429-09	Miscellaneous	1,847.85	4,155.60	2,000.00	2,000.00	-	0.00%
101-416-5-856-97	Contingency IT	-	3,746.72	-	-	-	0.00%
101-416-5-940-00	Other Capital-IT	99,896.52	22,829.23	78,000.00	104,000.00	26,000.00	33.33%
101-416-5-950-01	Capital less than \$5000-IT	228.43	2,608.98	2,500.00	1,500.00	(1,000.00)	-40.00%
101-416-5-950-10	IT Capital less than \$5000	15.44	-	-	-	-	0.00%
	Total Other Expenditures	202,731.69	149,305.90	206,202.00	262,910.07	56,708.07	27.50%
	Total Expenditures	378,448.00	333,356.34	399,441.05	477,392.73	77,951.68	19.52%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Government Buildings						
101-417-4-441-08	Reimbursed Expense	-	7,553.78	-	-	-	0.00%
	Total Revenue	-	7,553.78	-	-	-	0.00%
101-417-5-101-01	Temporary Pay	-	10,933.02	25,750.00	500.00	(25,250.00)	-98.06%
101-417-5-120-00	FICA	-	836.38	1,969.88	38.25	(1,931.63)	-98.06%
101-417-5-130-00	Workmans Compensation	-	479.80	508.59	-	(508.59)	-100.00%
	Total Personnel Services	-	12,249.20	28,228.47	538.25	(27,690.22)	-98.09%
101-417-5-421-00	Insurance	83,244.07	91,012.89	97,475.23	79,882.24	(17,592.99)	-18.05%
101-417-5-422-07	Contracting Services	6,735.25	42,755.62	40,800.00	52,360.00	11,560.00	28.33%
101-417-5-424-01	Equipment Rental	2,030.40	10,496.05	10,000.00	10,000.00	-	0.00%
101-417-5-425-01	Maintenance Office Equipment	194.91	28.00	1,500.00	1,500.00	-	0.00%
101-417-5-425-05	Maintenance Building	23,219.83	14,755.66	20,000.00	43,300.00	23,300.00	116.50%
101-417-5-426-03	General Supplies	1,987.13	2,587.87	8,000.00	8,000.00	-	0.00%
101-417-5-428-01	Telephone	2,487.07	913.17	2,500.00	1,500.00	(1,000.00)	-40.00%
101-417-5-428-02	Electric & Water	3,576.27	3,067.48	8,300.00	8,300.00	-	0.00%
101-417-5-428-03	Heat	253.42	389.79	400.00	400.00	-	0.00%
101-417-5-911-00	Buildings & Structures	-	-	20,000.00	-	(20,000.00)	-100.00%
	Total Other Expenditures	123,728.35	166,006.53	208,975.23	205,242.24	(3,732.99)	-1.79%
	Total Expenditures	123,728.35	178,255.73	237,203.70	205,780.49	(31,423.21)	-13.25%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Community Development						
101-418-4-221-06	Housing Licenses	42,928.00	27,677.00	42,500.00	40,000.00	(2,500.00)	-5.88%
101-418-4-221-08	Contractor License	5,938.00	8,550.00	5,500.00	5,500.00	-	0.00%
101-418-4-223-01	Sign Permits	2,435.00	1,085.00	1,500.00	1,600.00	100.00	6.67%
101-418-4-223-02	Building Permits	188,794.00	234,008.53	145,000.00	165,000.00	20,000.00	13.79%
101-418-4-334-10	Grants Federal	-	3,650.00	-	-	-	0.00%
101-418-4-441-01	Zoning & Subdivision Fees	17,639.98	15,290.71	12,000.00	14,500.00	2,500.00	20.83%
101-418-4-441-09	Miscellaneous	90.00	30.00	-	-	-	0.00%
101-418-4-446-16	Code Enforcemnt Inspection Fee	450.00	180.00	225.00	250.00	25.00	11.11%
101-418-4-555-00	Parking Fines	120.00	200.00	60.00	80.00	20.00	33.33%
101-418-4-662-01	Rental Income	17,180.00	17,668.00	7,000.00	-	(7,000.00)	-100.00%
	Total Revenue	275,574.98	308,339.24	213,785.00	226,930.00	13,145.00	6.15%
101-418-5-101-00	Regular Pay	584,681.60	595,889.44	629,848.67	662,080.60	32,231.93	5.12%
101-418-5-101-01	Temporary Pay	8,171.13	2,569.73	-	-	-	0.00%
101-418-5-101-04	Overtime Pay	108.51	(228.02)	500.00	500.00	-	0.00%
101-418-5-101-07	Clothing/Boot Allowance	1,124.95	1,492.00	750.00	750.00	-	0.00%
101-418-5-101-10	Wellness Benefit	450.00	975.00	2,550.00	1,500.00	(1,050.00)	-41.18%
101-418-5-120-00	FICA	42,869.50	42,550.29	48,474.12	50,859.54	2,385.42	4.92%
101-418-5-121-09	Retirement	34,985.25	35,655.22	38,018.92	46,405.84	8,386.92	22.06%
101-418-5-123-00	Group Insurance	80,883.79	99,376.30	95,861.13	153,151.84	57,290.71	59.76%
101-418-5-130-00	Workmans Compensation	3,072.18	5,983.81	6,342.84	5,911.61	(431.23)	-6.80%
	Total Personnel Services	756,346.91	784,263.77	822,345.68	921,159.43	98,813.75	12.02%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021	2022	2023	2024	Budget	Budget
		Actual	Actual	Adopted	Proposed	Change + /(-)	Change %
	Community Development, Contd.						
101-418-5-421-00	Insurance	945.51	1,321.62	1,425.83	1,589.09	163.26	11.45%
101-418-5-422-03	Consulting/Engineering	58.60	26,728.38	3,000.00	3,000.00	-	0.00%
101-418-5-422-07	Contracted Services	28,478.05	15,000.00	36,000.00	53,000.00	17,000.00	47.22%
101-418-5-423-01	Publication/Recording Fees	1,664.30	-	-	-	-	0.00%
101-418-5-423-05	Advertising/Public Education	-	-	1,000.00	-	(1,000.00)	-100.00%
101-418-5-425-02	Maintenance Motor Vehicles	117.81	3,402.66	2,000.00	2,000.00	-	0.00%
101-418-5-425-05	Maintenance Rental Buildings	164.36	-	-	-	-	0.00%
101-418-5-426-01	Office Supplies	4,861.18	988.80	3,890.00	3,890.00	-	0.00%
101-418-5-426-03	General Supplies	531.39	672.47	900.00	900.00	-	0.00%
101-418-5-426-09	Subscriptions/Books	2,363.76	1,807.96	3,200.00	3,300.00	100.00	3.13%
101-418-5-426-10	Gasoline	1,636.04	2,166.15	3,200.00	3,000.00	(200.00)	-6.25%
101-418-5-426-12	Tires	-	-	1,500.00	1,500.00	-	0.00%
101-418-5-427-01	Travel & Lodging	1,498.87	4,241.95	14,600.00	14,700.00	100.00	0.68%
101-418-5-427-02	Registration & Training	1,715.24	3,457.77	7,000.00	8,425.00	1,425.00	20.36%
101-418-5-428-01	Telephone	4,229.76	3,909.86	5,600.00	5,300.00	(300.00)	-5.36%
101-418-5-429-01	Membership & Dues	1,343.00	1,228.00	3,270.00	3,350.00	80.00	2.45%
101-418-5-429-09	Miscellaneous	-	3,068.50	-	-	-	0.00%
101-418-5-920-00	Furniture & Equipment	-	-	-	400.00	400.00	0.00%
101-418-5-950-10	IT Capital less than \$5000	154.00	1,555.14	-	-	-	0.00%
	Total Other Expenditures	49,761.87	69,549.26	86,585.83	104,354.09	17,768.26	20.52%
	Total Expenditures	806,108.78	853,813.03	908,931.51	1,025,513.52	116,582.01	12.83%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	City/County Government Center						
101-420-4-441-08	52% County Reimbursement	169,604.42	152,383.49	249,769.00	387,166.00	137,397.00	55.01%
101-420-4-441-09	Miscellaneous	147.96	19,530.34	-	-	-	0.00%
	Total Revenue	169,752.38	171,913.83	249,769.00	387,166.00	137,397.00	55.01%
101-420-5-101-20	Reimbursement for County Emp	5,512.63	8,529.58	10,500.00	10,500.00	-	0.00%
	Total Personnel Services	5,512.63	8,529.58	10,500.00	10,500.00	-	0.00%
101-420-5-421-00	Insurance	8,167.91	8,541.88	9,100.00	9,100.00	-	0.00%
101-420-5-422-07	Contracted Services	55,269.75	58,044.90	80,000.00	80,000.00	-	0.00%
101-420-5-425-05	Maintenance of Building	65,332.72	49,067.74	36,750.00	38,000.00	1,250.00	3.40%
101-420-5-426-03	Supplies	2,677.95	3,650.47	3,675.00	3,800.00	125.00	3.40%
101-420-5-426-04	Cleaning Supplies	3,300.49	6,235.82	5,775.00	6,750.00	975.00	16.88%
101-420-5-428-01	Telephone	32,379.31	29,450.21	36,750.00	34,000.00	(2,750.00)	-7.48%
101-420-5-428-02	Electric & Water	75,268.97	72,329.44	86,625.00	86,000.00	(625.00)	-0.72%
101-420-5-428-03	Heat	13,438.44	14,407.03	27,500.00	18,000.00	(9,500.00)	-34.55%
101-420-5-429-03	Cleaning Services	-	-	62,000.00	65,000.00	3,000.00	4.84%
101-420-5-429-09	Miscellaneous	49,200.00	46,500.00	1,500.00	-	(1,500.00)	-100.00%
101-420-5-911-00	Building	165.35	137.03	16,250.00	383,000.00	366,750.00	2256.92%
101-420-5-920-00	Furniture & Equipment	4,159.00	32,795.47	125,000.00	30,000.00	(95,000.00)	-76.00%
	Total Other Expenditures	309,359.89	321,159.99	490,925.00	753,650.00	262,725.00	53.52%
	Total Expenditures	314,872.52	329,689.57	501,425.00	764,150.00	262,725.00	52.40%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Police Department						
101-421-4-334-09	Grants	81,290.18	32,236.45	18,000.00	53,020.00	35,020.00	194.56%
101-421-4-441-08	Reimbursed Expense	85,778.14	106,814.17	79,090.00	79,090.00	-	0.00%
101-421-4-442-09	Miscellaneous	13,713.08	18,384.64	1,000.00	1,000.00	-	0.00%
101-421-4-442-10	Safety Town Fees	3,529.58	6,009.18	6,000.00	6,000.00	-	0.00%
101-421-4-446-10	Donations	-	5,885.00	2,750.00	2,750.00	-	0.00%
101-421-4-446-11	Dare Donations	600.00	950.00	1,500.00	1,500.00	-	0.00%
101-421-4-551-00	Court Fines	8,371.72	14,032.99	10,000.00	10,000.00	-	0.00%
101-421-4-555-00	Parking Fines	55,949.71	54,185.00	60,000.00	55,000.00	(5,000.00)	-8.33%
101-421-4-664-00	Sale of Fixed Assets	-	6,666.66	10,000.00	10,000.00	-	0.00%
	Total Revenue	249,232.41	245,164.09	188,340.00	218,360.00	30,020.00	15.94%
101-421-5-101-00	Regular Pay	2,496,919.21	2,566,829.72	2,674,329.57	2,931,191.03	256,861.46	9.60%
101-421-5-101-01	Temporary Pay	18,478.16	24,970.09	19,776.00	20,000.00	224.00	1.13%
101-421-5-101-04	Overtime Pay	122,985.15	107,717.12	95,000.00	110,000.00	15,000.00	15.79%
101-421-5-101-07	Clothing Allowance	5,100.00	5,300.00	6,650.00	5,500.00	(1,150.00)	-17.29%
101-421-5-101-10	Wellness Benefit	2,300.00	2,150.00	2,500.00	2,500.00	-	0.00%
101-421-5-120-00	FICA	194,373.06	198,209.52	214,066.55	234,793.11	20,726.56	9.68%
101-421-5-121-09	Retirement	203,124.22	205,738.23	221,423.98	278,801.97	57,377.99	25.91%
101-421-5-123-00	Group Insurance	320,540.63	381,805.69	443,843.10	476,002.84	32,159.74	7.25%
101-421-5-130-00	Workmans Compensation	28,150.12	45,719.20	48,462.35	46,465.84	(1,996.51)	-4.12%
	Total Personnel Services	3,391,970.55	3,538,439.57	3,726,051.55	4,105,254.79	379,203.24	10.18%
101-421-5-421-00	Insurance	40,862.76	39,153.44	42,421.68	40,951.30	(1,470.38)	-3.47%
101-421-5-422-03	Consulting/Engineering	3,895.00	50,953.67	300.00	300.00	-	0.00%
101-421-5-422-06	Medical Services	1,925.00	1,159.00	1,500.00	1,500.00	-	0.00%
101-421-5-422-08	Contracted Services	15,045.33	55,357.05	15,007.00	22,300.00	7,293.00	48.60%
101-421-5-422-09	Testing Services	1,825.00	1,290.00	4,000.00	10,000.00	6,000.00	150.00%
101-421-5-422-10	Software Services	38,354.01	62,578.52	53,914.00	57,130.00	3,216.00	5.97%
101-421-5-424-01	Equipment Rental	2,040.10	162.84	2,000.00	7,000.00	5,000.00	250.00%
101-421-5-425-01	Maintenance Office Equipment	299.76	-	-	-	-	0.00%
101-421-5-425-02	Maintenance Motor Vehicle	35,088.98	29,317.24	40,000.00	40,000.00	-	0.00%
101-421-5-425-04	Maintenance Equipment	7,136.84	3,442.29	6,500.00	6,500.00	-	0.00%
101-421-5-425-05	Maintenance Building	19,182.96	15,945.85	10,000.00	15,000.00	5,000.00	50.00%
101-421-5-425-06	Maintenance Radio	585.46	1,705.93	4,000.00	2,000.00	(2,000.00)	-50.00%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021	2022	2023	2024	Budget	Budget
		Actual	Actual	Adopted	Proposed	Change + /(-)	Change %
	Police Department, Contd.						
101-421-5-426-01	Office Supplies	6,001.94	7,120.76	7,000.00	8,000.00	1,000.00	14.29%
101-421-5-426-03	General Supplies	17,134.70	23,025.84	20,000.00	22,000.00	2,000.00	10.00%
101-421-5-426-04	Cleaning Supplies	1,855.47	1,672.19	2,000.00	2,500.00	500.00	25.00%
101-421-5-426-05	Investigation Supplies	1,273.31	3,205.28	3,300.00	3,300.00	-	0.00%
101-421-5-426-09	Subscriptions/Books	1,083.96	4,264.63	3,600.00	4,500.00	900.00	25.00%
101-421-5-426-10	Gasoline	69,836.30	82,381.54	83,500.00	88,500.00	5,000.00	5.99%
101-421-5-426-12	Tires	3,412.12	2,559.57	4,000.00	4,000.00	-	0.00%
101-421-5-426-17	Uniforms	19,864.93	21,853.07	23,000.00	24,000.00	1,000.00	4.35%
101-421-5-426-30	SWAT Tactical Supplies	2,186.37	8,065.13	3,300.00	3,300.00	-	0.00%
101-421-5-427-01	Travel & Lodging	7,893.99	18,953.61	23,000.00	25,000.00	2,000.00	8.70%
101-421-5-427-02	Registration & Training	29,367.58	40,010.53	38,000.00	40,000.00	2,000.00	5.26%
101-421-5-427-03	Gun Range Training Expenses	18,247.29	48,682.93	67,170.00	78,800.00	11,630.00	17.31%
101-421-5-428-01	Telephone	31,781.42	30,650.11	33,000.00	33,000.00	-	0.00%
101-421-5-428-02	Electric & Water	34,806.99	32,120.99	39,000.00	39,000.00	-	0.00%
101-421-5-428-03	Heat	6,552.95	8,723.27	6,600.00	6,600.00	-	0.00%
101-421-5-428-08	Sirens	2,564.97	1,234.00	3,000.00	3,000.00	-	0.00%
101-421-5-429-00	Miscellaneous	3,423.98	2,939.65	3,500.00	3,500.00	-	0.00%
101-421-5-429-01	Membership & Dues	6,261.71	5,103.46	6,500.00	7,000.00	500.00	7.69%
101-421-5-429-03	Cleaning Services	15,454.00	19,463.98	21,000.00	31,500.00	10,500.00	50.00%
101-421-5-429-08	Postage	3,690.41	3,172.84	4,000.00	4,090.00	90.00	2.25%
101-421-5-429-09	Reserve Expenses	900.00	1,458.69	2,500.00	2,500.00	-	0.00%
101-421-5-429-23	Drug Dog Expense	1,222.92	2,228.73	1,500.00	2,000.00	500.00	33.33%
101-421-5-856-21	Safety Town	-	3,876.46	-	-	-	0.00%
101-421-5-856-22	Community Outreach	4,482.43	10,809.20	14,900.00	18,300.00	3,400.00	22.82%
101-421-5-920-00	Furniture & Equipment	47,195.27	30,684.00	30,630.00	92,375.00	61,745.00	201.58%
101-421-5-940-07	IT Other Capital	28,987.44	-	-	-	-	0.00%
101-421-5-950-10	IT Capital less than \$5000	5,164.58	-	-	-	-	0.00%
	Total Other Expenditures	536,888.23	675,326.29	623,642.68	749,446.30	125,803.62	20.17%
	Total Expenditures	3,928,858.78	4,213,765.86	4,349,694.23	4,854,701.09	505,006.86	11.61%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Fire Department						
101-422-4-335-06	Fire Insurance Premium	94,529.34	101,110.93	94,500.00	102,000.00	7,500.00	7.94%
101-422-4-342-03	Fines/Fees	30.00	10.00	-	-	-	0.00%
101-422-4-441-08	Reimbursed Expense	1,809.97	18,225.50	-	-	-	0.00%
101-422-4-446-14	Fire-Rescue Call Fees	-	-	1,000.00	-	(1,000.00)	-100.00%
101-422-4-446-16	Inspection Fees	2,932.00	5,880.00	2,500.00	5,000.00	2,500.00	100.00%
101-422-4-664-00	Miscellaneous	19,211.97	2,285.75	-	-	-	0.00%
	Total Revenue	118,513.28	127,512.18	98,000.00	107,000.00	9,000.00	9.18%
101-422-5-101-00	Regular Pay	296,857.35	316,755.12	324,339.64	347,440.88	23,101.24	7.12%
101-422-5-101-01	Temporary Pay	-	-	3,605.00	-	(3,605.00)	-100.00%
101-422-5-101-04	Overtime Pay	-	444.37	750.00	750.00	-	0.00%
101-422-5-101-07	Clothing Allowance	150.00	-	-	-	-	0.00%
101-422-5-101-10	Wellness Benefit	-	100.00	100.00	100.00	-	0.00%
101-422-5-120-00	FICA	19,144.19	22,693.28	25,726.54	26,644.25	917.71	3.57%
101-422-5-121-09	Retirement	18,847.04	23,073.28	26,615.17	32,414.27	5,799.10	21.79%
101-422-5-121-10	Retirement/Volunteer Firemen	139,529.34	146,110.93	139,500.00	139,500.00	-	0.00%
101-422-5-123-00	Group Insurance	43,886.69	73,283.25	77,781.45	92,444.38	14,662.93	18.85%
101-422-5-130-00	Workmans Compensation	27,871.06	42,410.98	44,955.64	15,915.00	(29,040.64)	-64.60%
101-422-5-136-00	Wellness Reimbursement	1,746.57	1,448.59	4,000.00	4,000.00	-	0.00%
	Total Personnel Services	548,032.24	626,319.80	647,373.44	659,208.78	11,835.34	1.83%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
Fire Department, Contd.							
101-422-5-421-00	Insurance	39,846.87	40,031.61	41,943.91	48,081.34	6,137.43	14.63%
101-422-5-422-06	Medical Services	4,540.00	2,555.00	6,500.00	6,500.00	-	0.00%
101-422-5-422-07	Contracting Services	10,733.60	11,795.95	11,800.00	11,800.00	-	0.00%
101-422-5-424-01	Equipment Rental	2,813.03	-	3,250.00	3,000.00	(250.00)	-7.69%
101-422-5-425-02	Maintenance Motor Vehicles	786.85	1,163.66	1,250.00	1,250.00	-	0.00%
101-422-5-425-03	Maintenance Trucks	7,329.64	9,298.92	8,040.00	8,040.00	-	0.00%
101-422-5-425-04	Maintenance Equipment	4,155.93	5,946.75	7,000.00	7,000.00	-	0.00%
101-422-5-425-05	Maintenance Buildings	6,766.47	5,213.94	6,500.00	6,500.00	-	0.00%
101-422-5-425-06	Maintenance Radio	1,317.83	1,124.83	3,000.00	3,000.00	-	0.00%
101-422-5-426-01	Office Supplies	2,260.17	767.04	2,500.00	2,500.00	-	0.00%
101-422-5-426-03	General Supplies	28,997.74	21,280.06	32,000.00	32,000.00	-	0.00%
101-422-5-426-04	Cleaning Supplies	91.19	214.03	500.00	500.00	-	0.00%
101-422-5-426-09	Subscriptions/Books	1,044.33	119.78	1,400.00	1,400.00	-	0.00%
101-422-5-426-10	Gasoline	8,755.48	16,257.24	14,050.00	15,000.00	950.00	6.76%
101-422-5-426-11	Oil & Grease Supplies	41.73	-	-	-	-	0.00%
101-422-5-426-12	Tires	-	1,645.39	2,100.00	2,100.00	-	0.00%
101-422-5-426-17	Uniforms & Clothing	7,875.50	2,132.45	2,000.00	2,000.00	-	0.00%
101-422-5-426-28	Extinguishing Agents	247.00	362.00	350.00	350.00	-	0.00%
101-422-5-426-29	Propane	5,637.61	7,538.92	8,500.00	10,000.00	1,500.00	17.65%
101-422-5-427-01	Travel & Lodging	14,570.73	13,375.77	22,500.00	22,500.00	-	0.00%
101-422-5-427-02	Registration & Training	7,527.82	7,083.00	9,000.00	9,000.00	-	0.00%
101-422-5-428-01	Telephone	8,588.10	6,735.47	9,000.00	9,000.00	-	0.00%
101-422-5-428-02	Electric & Water	21,151.31	18,444.52	21,950.00	24,145.00	2,195.00	10.00%
101-422-5-429-01	Memberships & Dues	4,621.56	2,485.50	4,980.00	4,980.00	-	0.00%
101-422-5-429-06	Fire Hose Replacement	86.04	2,815.00	3,000.00	3,000.00	-	0.00%
101-422-5-429-08	Postage	106.87	7.85	199.00	199.00	-	0.00%
101-422-5-429-10	Fire Safety Promotion	2,957.60	775.00	3,000.00	3,000.00	-	0.00%
101-422-5-429-17	FEMA Grant Expenses	-	5,661.21	-	-	-	0.00%
101-422-5-930-00	Machinery & Auto Equipment	8,373.77	-	-	-	-	0.00%
Total Other Expenditures		201,224.77	184,830.89	226,312.91	236,845.34	10,532.43	4.65%
Total Expenditures		749,257.01	811,150.69	873,686.35	896,054.12	22,367.77	2.56%
Hydrant Rentals							
101-424-5-424-04	Hydrant Rentals	108,866.66	95,191.25	110,000.00	111,500.00	1,500.00	1.36%
Total Expenditures		108,866.66	95,191.25	110,000.00	111,500.00	1,500.00	1.36%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Public Works						
101-430-4-441-08	Reimbursed Expense	2,295.92	7,591.85	-	-	-	0.00%
101-430-4-441-09	Miscellaneous	571.50	825.00	-	-	-	0.00%
	Total Revenue	2,867.42	8,416.85	-	-	-	0.00%
101-430-5-101-00	Regular Pay	282,685.52	243,241.48	279,550.82	303,162.04	23,611.22	8.45%
101-430-5-101-01	Temporary Pay	21,249.26	8,169.65	9,270.00	14,800.00	5,530.00	59.65%
101-430-5-101-04	Overtime Pay	11.74	349.78	-	1,000.00	1,000.00	0.00%
101-430-5-101-07	Clothing Allowance	105.00	105.00	100.00	220.00	120.00	120.00%
101-430-5-101-10	Wellness Benefit	-	100.00	200.00	200.00	-	0.00%
101-430-5-120-00	FICA	19,460.19	18,078.86	22,117.74	24,496.99	2,379.25	10.76%
101-430-5-121-09	Retirement	13,755.86	13,058.51	16,791.05	21,318.32	4,527.27	26.96%
101-430-5-123-00	Group Insurance	29,501.55	40,796.19	60,024.88	75,985.16	15,960.28	26.59%
101-430-5-130-00	Workmans Compensation	580.16	454.09	481.34	918.11	436.77	90.74%
	Total Personnel Services	367,349.28	324,353.56	388,535.83	442,100.62	53,564.79	13.79%
101-430-5-421-00	Insurance	1,093.40	1,639.65	1,754.44	7,595.53	5,841.09	332.93%
101-430-5-422-03	Consulting/Engineering	91.41	28.35	750.00	3,250.00	2,500.00	333.33%
101-430-5-422-07	Contracted Services	5,977.48	4,072.65	16,970.00	16,970.00	-	0.00%
101-430-5-422-09	Testing Services	55.00	-	150.00	150.00	-	0.00%
101-430-5-423-01	Publication/Recording Fees	823.07	-	-	-	-	0.00%
101-430-5-425-02	Maintenance Motor Vehicles	357.96	977.94	2,000.00	2,000.00	-	0.00%
101-430-5-425-04	Maintenance of Equipment	-	-	250.00	1,000.00	750.00	300.00%
101-430-5-426-01	Office Supplies	4,583.99	4,786.20	3,000.00	3,075.00	75.00	2.50%
101-430-5-426-03	General Supplies	3,761.87	2,297.77	3,000.00	3,525.00	525.00	17.50%
101-430-5-426-09	Subscriptions/Books	219.36	819.70	500.00	500.00	-	0.00%
101-430-5-426-10	Gasoline	1,656.53	1,242.34	2,537.00	2,550.00	13.00	0.51%
101-430-5-427-01	Travel & Lodging	532.26	809.94	10,000.00	10,125.00	125.00	1.25%
101-430-5-427-02	Registration & Training	510.00	1,095.00	5,430.00	5,525.00	95.00	1.75%
101-430-5-428-01	Telephone	1,132.10	2,755.47	2,050.00	2,105.00	55.00	2.68%
101-430-5-429-01	Membership & Dues	1,458.00	1,404.00	3,000.00	2,920.00	(80.00)	-2.67%
101-430-5-429-09	Miscellaneous	12,295.92	7,591.85	-	-	-	0.00%
101-430-5-920-00	Furniture & Equipment	1,681.88	-	2,100.00	1,500.00	(600.00)	-28.57%
101-430-5-930-00	Machinery & Auto Equipment	5,828.00	-	-	-	-	0.00%
101-430-5-940-07	IT Other Capital	-	792.38	-	-	-	0.00%
101-430-5-950-01	Capital less than \$5000	394.05	-	-	-	-	0.00%
101-430-5-950-10	IT Capital less than \$5000	3,148.99	-	-	-	-	0.00%
	Total Other Expenditures	45,601.27	30,313.24	53,491.44	62,790.53	9,299.09	17.38%
	Total Expenditures	412,950.55	354,666.80	442,027.27	504,891.15	62,863.88	14.22%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
Street Division							
101-431-4-334-09	Grants	9,226.29	6,845.00	6,000.00	6,500.00	500.00	8.33%
101-431-4-441-08	Reimbursed Expense	6,190.93	38,138.29	23,000.00	21,000.00	(2,000.00)	-8.70%
101-431-4-443-09	Miscellaneous	108.80	375.47	2,500.00	1,250.00	(1,250.00)	-50.00%
101-431-4-664-00	Sale of Fixed Assets	(5,000.00)	-	10,000.00	20,000.00	10,000.00	100.00%
	Total Revenue	10,526.02	45,358.76	41,500.00	48,750.00	7,250.00	17.47%
101-431-5-101-00	Regular Pay	718,617.13	745,430.21	763,276.33	842,401.40	79,125.07	10.37%
101-431-5-101-01	Temporary Pay	31,271.16	45,086.99	56,650.00	64,800.00	8,150.00	14.39%
101-431-5-101-04	Overtime Pay	19,946.41	31,099.73	55,000.00	55,000.00	-	0.00%
101-431-5-101-07	Clothing Allowance	5,900.00	6,166.67	6,500.00	6,500.00	-	0.00%
101-431-5-101-10	Wellness Benefit	-	250.01	500.00	500.00	-	0.00%
101-431-5-120-00	FICA	53,337.80	58,337.25	67,467.36	74,143.91	6,676.55	9.90%
101-431-5-121-09	Retirement	42,184.15	46,032.01	49,516.58	63,128.08	13,611.50	27.49%
101-431-5-123-00	Group Insurance	115,548.08	137,567.28	149,644.13	219,980.44	70,336.31	47.00%
101-431-5-130-00	Workmans Compensation	17,560.01	29,101.95	30,848.07	25,811.19	(5,036.88)	-16.33%
	Total Personnel Services	1,004,364.74	1,099,072.10	1,179,402.47	1,352,265.02	172,862.55	14.66%
101-431-5-421-00	Insurance	23,447.91	30,483.50	33,307.14	33,898.34	591.20	1.77%
101-431-5-422-06	Medical Services	703.00	1,026.00	515.00	750.00	235.00	45.63%
101-431-5-422-07	Contracting Services	107,190.88	106,174.01	153,469.00	150,000.00	(3,469.00)	-2.26%
101-431-5-422-15	Drug & Alcohol Testing	50.00	-	618.00	618.00	-	0.00%
101-431-5-423-05	Advertising/Promotion Fees	721.52	-	2,104.00	2,150.00	46.00	2.19%
101-431-5-425-01	Maintenance Office Equipment	-	-	1,616.16	1,650.16	34.00	2.10%
101-431-5-425-03	Maintenance Trucks	38,705.80	77,068.31	27,783.00	60,550.89	32,767.89	117.94%
101-431-5-425-04	Maintenance of Equipment	39,042.50	31,192.99	45,598.00	42,647.75	(2,950.25)	-6.47%
101-431-5-425-05	Maintenance Buildings	15,351.43	11,602.38	11,000.00	12,000.00	1,000.00	9.09%
101-431-5-425-06	Maintenance Radio	-	-	2,709.00	4,000.00	1,291.00	47.66%
101-431-5-425-11	Maintenance Sweeper	11,348.79	13,673.02	14,049.46	-	(14,049.46)	-100.00%
101-431-5-425-14	Maintenance Street Sealing	-	275.00	-	-	-	0.00%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Street Division, Contd.						
101-431-5-426-01	Office Supplies	1,334.21	1,331.99	1,996.87	2,040.80	43.93	2.20%
101-431-5-426-03	General Supplies	45,286.23	63,241.75	51,022.00	65,000.00	13,978.00	27.40%
101-431-5-426-04	Cleaning Supplies	12,468.15	2,424.28	789.00	2,477.61	1,688.61	214.02%
101-431-5-426-09	Subscriptions/Books	1,204.72	1,259.98	1,590.00	1,850.00	260.00	16.35%
101-431-5-426-10	Gasoline	15,636.81	21,228.62	23,985.00	23,985.00	-	0.00%
101-431-5-426-11	Oil & Grease Supplies	3,515.72	19,133.38	7,795.71	10,176.03	2,380.32	30.53%
101-431-5-426-12	Tires	100.00	26,720.39	23,400.00	23,400.00	-	0.00%
101-431-5-426-13	Diesel Fuel	42,351.91	69,506.87	67,877.55	69,506.87	1,629.32	2.40%
101-431-5-426-15	Chemicals	951.00	1,421.75	1,006.00	1,421.75	415.75	41.33%
101-431-5-426-16	Mosquito Control	34,234.02	32,762.44	38,485.32	44,485.32	6,000.00	15.59%
101-431-5-426-17	Uniforms	2,153.40	2,489.41	2,750.00	5,750.00	3,000.00	109.09%
101-431-5-426-18	Gravel	13,010.11	13,473.18	12,000.00	13,769.59	1,769.59	14.75%
101-431-5-426-19	Bituminous Material	66,104.80	(2,290.95)	50,104.66	55,755.00	5,650.34	11.28%
101-431-5-426-20	Dust Control	17,113.70	23,310.00	21,306.16	23,822.82	2,516.66	11.81%
101-431-5-426-22	Salt	40,433.25	38,201.72	76,926.33	78,618.71	1,692.38	2.20%
101-431-5-426-23	Sand	8,227.87	7,391.90	10,325.00	10,325.15	0.15	0.00%
101-431-5-426-24	Street Paint & Signs	48,200.51	62,553.65	52,233.90	58,053.89	5,819.99	11.14%
101-431-5-427-01	Travel & Lodging	604.29	2,285.15	5,680.00	8,250.00	2,570.00	45.25%
101-431-5-427-02	Registration & Training	2,322.00	1,310.00	4,250.00	9,650.00	5,400.00	127.06%
101-431-5-428-01	Telephone	4,513.29	2,607.47	5,435.00	6,335.00	900.00	16.56%
101-431-5-428-02	Electric & Water	34,711.11	27,335.41	31,560.00	32,761.37	1,201.37	3.81%
101-431-5-428-03	Heat	14,800.76	14,998.98	19,350.49	19,776.20	425.71	2.20%
101-431-5-428-04	Street Lights & Traffic Signal	576,265.38	478,145.00	573,015.00	549,055.93	(23,959.07)	-4.18%
101-431-5-428-05	Hauling Service	641.12	-	-	-	-	0.00%
101-431-5-429-01	Membership & Dues	108.00	71.95	300.00	300.00	-	0.00%
101-431-5-429-03	Cleaning Service	6,428.79	6,923.27	6,620.00	7,000.00	380.00	5.74%
101-431-5-429-04	Licenses	599.77	627.19	750.00	750.00	-	0.00%
101-431-5-441-03	West Nile Grant Expenses	6,521.00	-	6,000.00	-	(6,000.00)	-100.00%
101-431-5-911-00	Building & Structures	15,860.80	-	3,750.00	4,000.00	250.00	6.67%
101-431-5-920-00	Furniture & Equipment	-	-	14,000.00	8,500.00	(5,500.00)	-39.29%
101-431-5-930-00	Machinery & Auto Equipment	51,486.41	33,834.22	4,000.00	15,450.00	11,450.00	286.25%
	Total Other Expenditures	1,303,750.96	1,223,794.21	1,411,072.75	1,460,532.18	49,459.43	3.51%
	Total Expenditures	2,308,115.70	2,322,866.31	2,590,475.22	2,812,797.20	222,321.98	8.58%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Animal Control						
101-442-4-221-04	Animal Licenses	4,436.00	5,510.00	4,000.00	4,000.00	-	0.00%
101-442-4-441-08	Reimbursed Expense	1,569.00	1,752.00	300.00	600.00	300.00	100.00%
101-442-4-445-02	Housing Feed & Care	6,360.00	6,250.00	7,000.00	7,000.00	-	0.00%
101-442-4-445-09	Fees	1,470.00	5,215.00	600.00	2,000.00	1,400.00	233.33%
101-442-4-556-00	Animal at Large Fines	8,630.00	5,380.00	11,000.00	10,000.00	(1,000.00)	-9.09%
	Total Revenue	22,465.00	24,107.00	22,900.00	23,600.00	700.00	3.06%
101-442-5-101-00	Regular Pay	52,548.56	34,850.96	56,208.60	59,146.21	2,937.61	5.23%
101-442-5-101-01	Temporary Pay	17,231.18	27,591.82	22,495.20	34,000.00	11,504.80	51.14%
101-442-5-101-04	Overtime Pay	860.91	2,216.90	500.00	500.00	-	0.00%
101-442-5-101-07	Clothing Allowance	150.00	150.00	150.00	150.00	-	0.00%
101-442-5-101-10	Wellness Benefit	-	-	100.00	100.00	-	0.00%
101-442-5-120-00	FICA	4,780.32	4,655.72	6,078.22	7,183.06	1,104.84	18.18%
101-442-5-121-09	Retirement	3,186.57	1,677.55	3,417.52	4,180.77	763.25	22.33%
101-442-5-123-00	Group Insurance	14,627.16	6,668.96	18,348.57	84.00	(18,264.57)	-99.54%
101-442-5-130-00	Workmans Compensation	421.24	718.11	761.20	1,025.00	263.80	34.66%
	Total Personnel Services	93,805.94	78,530.02	108,059.31	106,369.04	(1,690.27)	-1.56%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Animal Control, Contd.						
101-442-5-421-00	Insurance	67.44	86.49	99.46	121.66	22.20	22.32%
101-442-5-422-07	Contracting Services	28,890.00	33,390.00	40,000.00	50,000.00	10,000.00	25.00%
101-442-5-422-09	Testing Services	-	423.90	400.00	400.00	-	0.00%
101-442-5-425-03	Maintenance Trucks	416.14	213.00	500.00	1,000.00	500.00	100.00%
101-442-5-425-04	Maintenance Equipment	-	9.99	200.00	400.00	200.00	100.00%
101-442-5-425-05	Maintenance Buildings	8.48	188.64	1,500.00	1,500.00	-	0.00%
101-442-5-425-06	Maintenance Radio	-	-	200.00	200.00	-	0.00%
101-442-5-426-01	Office Supplies	64.00	128.70	250.00	250.00	-	0.00%
101-442-5-426-03	General Supplies	1,228.35	1,585.09	700.00	1,200.00	500.00	71.43%
101-442-5-426-04	Cleaning Supplies	-	-	300.00	300.00	-	0.00%
101-442-5-426-10	Gasoline	2,347.16	2,856.71	3,400.00	6,000.00	2,600.00	76.47%
101-442-5-426-12	Tires	-	-	800.00	800.00	-	0.00%
101-442-5-426-15	Chemicals	-	-	200.00	200.00	-	0.00%
101-442-5-426-17	Uniforms	172.87	305.48	500.00	2,000.00	1,500.00	300.00%
101-442-5-427-02	Registration & Training	-	-	1,200.00	1,200.00	-	0.00%
101-442-5-428-01	Telephone	2,324.06	1,406.54	2,200.00	2,200.00	-	0.00%
101-442-5-428-02	Electric & Water	3,543.44	2,989.45	4,000.00	4,000.00	-	0.00%
101-442-5-429-01	Membership & Dues	-	-	200.00	-	(200.00)	-100.00%
101-442-5-469-00	Credit Card Fees	115.65	87.97	-	250.00	250.00	0.00%
101-442-5-911-00	Building & Structures	5,350.38	-	3,500.00	-	(3,500.00)	-100.00%
101-442-5-920-00	Furniture & Equipment	-	359.00	1,500.00	-	(1,500.00)	-100.00%
101-442-5-950-10	IT Capital less than \$5000	-	-	800.00	800.00	-	0.00%
	Total Other Expenditures	44,527.97	44,030.96	62,449.46	72,821.66	10,372.20	16.61%
	Total Expenditures	138,333.91	122,560.98	170,508.77	179,190.70	8,681.93	5.09%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Activity Center						
101-447-4-446-03	Program Fees	-	-	-	21,600.00	21,600.00	0.00%
	Total Revenue	-	-	-	21,600.00	21,600.00	0.00%
101-447-5-101-00	Regular Pay	-	-	-	61,361.33	61,361.33	0.00%
101-447-5-120-00	FICA	-	-	-	4,694.14	4,694.14	0.00%
101-447-5-121-09	Retirement	-	-	-	4,282.68	4,282.68	0.00%
101-447-5-123-00	Group Insurance	-	-	-	21,275.89	21,275.89	0.00%
	Total Personnel Services	-	-	-	91,614.04	91,614.04	0.00%
101-447-5-422-07	Contracted Services	-	-	-	10,700.00	10,700.00	0.00%
101-447-5-423-05	Advertising	-	-	-	1,500.00	1,500.00	0.00%
101-447-5-425-04	Maintenance Equipment	-	-	-	5,000.00	5,000.00	0.00%
101-447-5-425-05	Maintenance Building	-	-	-	15,000.00	15,000.00	0.00%
101-447-5-426-01	Office supplies	-	-	-	1,000.00	1,000.00	0.00%
101-447-5-426-03	Supplies	-	-	-	8,500.00	8,500.00	0.00%
101-447-5-426-04	Cleaning Supplies	-	-	-	3,000.00	3,000.00	0.00%
101-447-5-427-01	Travel & Lodging	-	-	-	500.00	500.00	0.00%
101-447-5-427-02	Registration & Training	-	-	-	1,000.00	1,000.00	0.00%
101-447-5-428-01	Telephone	-	-	-	1,100.00	1,100.00	0.00%
101-447-5-428-02	Electricity	-	-	-	21,000.00	21,000.00	0.00%
101-447-5-428-03	Heat	-	-	-	6,000.00	6,000.00	0.00%
101-447-5-911-00	Buildings & Structures	-	-	-	4,000.00	4,000.00	0.00%
	Total Other Expenditures	-	-	-	78,300.00	78,300.00	0.00%
	Total Expenditures	-	-	-	169,914.04	169,914.04	0.00%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Hillcrest Aquatic Center						
101-449-4-346-04	Aquatic Center Concessions	37,284.18	35,498.10	31,500.00	35,000.00	3,500.00	11.11%
101-449-4-446-02	Swimming Pool Fees	183,798.13	161,428.98	162,500.00	162,500.00	-	0.00%
101-449-4-446-03	Rentals	-	4,213.90	-	-	-	0.00%
	Total Revenue	221,082.31	201,140.98	194,000.00	197,500.00	3,500.00	1.80%
101-449-5-101-00	Regular Pay	26.25	-	-	-	-	0.00%
101-449-5-101-01	Temporary Pay	146,405.17	136,273.13	159,650.00	162,106.31	2,456.31	1.54%
101-449-5-101-04	Overtime Pay	4,728.77	4.88	2,500.00	2,500.00	-	0.00%
101-449-5-101-07	Clothing/Boot Allowance	1,448.50	540.00	1,800.00	1,500.00	(300.00)	-16.67%
101-449-5-120-00	FICA	11,611.33	10,466.65	12,542.18	12,707.13	164.95	1.32%
101-449-5-130-00	Workmans Compensation	2,978.29	3,662.84	3,882.61	3,588.99	(293.62)	-7.56%
	Total Personnel Services	167,198.31	150,947.50	180,374.79	182,402.43	2,027.64	1.12%
101-449-5-421-00	Insurance	9,430.03	10,582.11	11,579.11	12,080.00	500.89	4.33%
101-449-5-422-09	Testing Services	564.47	1,537.00	600.00	1,500.00	900.00	150.00%
101-449-5-423-05	Advertising-Promotion Fees	-	89.80	1,000.00	500.00	(500.00)	-50.00%
101-449-5-425-04	Maintenance Equipment	11,341.88	5,516.26	8,500.00	8,500.00	-	0.00%
101-449-5-425-05	Maint Buildings & Structures	16,825.92	18,714.02	7,500.00	7,500.00	-	0.00%
101-449-5-426-01	Office Supplies	1,037.72	271.40	750.00	750.00	-	0.00%
101-449-5-426-03	General Supplies	3,551.32	7,717.27	4,000.00	6,500.00	2,500.00	62.50%
101-449-5-426-04	Cleaning Supplies	915.79	1,046.94	1,250.00	1,250.00	-	0.00%
101-449-5-426-15	Chemicals	30,055.25	22,219.10	40,000.00	35,000.00	(5,000.00)	-12.50%
101-449-5-428-01	Telephone	848.43	899.71	650.00	950.00	300.00	46.15%
101-449-5-428-02	Electric & Water	53,350.60	55,570.98	51,000.00	60,000.00	9,000.00	17.65%
101-449-5-428-03	Heat	8,479.65	18,070.33	10,000.00	11,000.00	1,000.00	10.00%
101-449-5-447-10	Concession Supplies	22,644.65	20,216.72	20,000.00	23,000.00	3,000.00	15.00%
101-449-5-469-00	Credit Card Fees	897.31	793.49	700.00	900.00	200.00	28.57%
101-449-5-911-00	Buildings & Structures	-	31,530.59	24,000.00	-	(24,000.00)	-100.00%
101-449-5-920-00	Furniture & Equipment	-	-	15,000.00	7,500.00	(7,500.00)	-50.00%
	Total Other Expenditures	159,943.02	194,775.72	196,529.11	176,930.00	(19,599.11)	-9.97%
	Total Expenditures	327,141.33	345,723.22	376,903.90	359,332.43	(17,571.47)	-4.66%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Recreation						
101-451-4-441-08	Advertising	4,760.00	3,425.00	2,500.00	3,500.00	1,000.00	40.00%
101-451-4-446-03	Recreation Program Fees	71,925.92	47,425.09	52,000.00	52,000.00	-	0.00%
101-451-4-446-04	Cultural Center Fees	-	-	41,500.00	-	(41,500.00)	-100.00%
101-451-4-446-05	Community Games	-	142.20	-	-	-	0.00%
101-451-4-446-06	Miniature Golf Fees	-	211.83	-	-	-	0.00%
101-451-4-446-07	Reimbursements	2,976.41	1,740.36	3,500.00	3,000.00	(500.00)	-14.29%
101-451-4-446-10	Donation	-	600.00	-	-	-	0.00%
101-451-4-664-00	Sale of Fixed Asset	-	633.80	-	-	-	0.00%
101-451-4-669-02	Sponsorships	855.05	1,420.10	1,500.00	1,500.00	-	0.00%
101-451-4-848-10	Equipment Rental	6,240.71	4,945.23	7,000.00	5,500.00	(1,500.00)	-21.43%
101-451-4-848-11	Court Rentals	-	706.90	-	-	-	0.00%
	Total Revenue	86,758.09	61,250.51	108,000.00	65,500.00	(42,500.00)	-39.35%
101-451-5-101-00	Regular Pay	196,647.65	204,598.45	204,803.27	217,606.47	12,803.20	6.25%
101-451-5-101-01	Temporary Pay-Recreation	64,497.83	71,932.52	64,890.00	85,216.38	20,326.38	31.32%
101-451-5-101-02	Temporary Pay-Affiliate	808.64	-	-	-	-	0.00%
101-451-5-101-04	Overtime Pay	1,421.64	712.97	1,000.00	1,000.00	-	0.00%
101-451-5-101-06	Car Allowance	6,000.00	4,500.00	6,000.00	6,000.00	-	0.00%
101-451-5-101-07	Clothing Allowance	-	45.00	-	-	-	0.00%
101-451-5-101-10	Wellness Benefit	350.00	400.00	300.00	300.00	-	0.00%
101-451-5-120-00	FICA	19,470.86	20,360.07	21,189.99	22,332.10	1,142.11	5.39%
101-451-5-121-09	Retirement	12,490.93	13,007.04	12,726.20	15,698.39	2,972.19	23.35%
101-451-5-123-00	Group Insurance	26,391.85	30,301.25	33,640.23	31,012.79	(2,627.44)	-7.81%
101-451-5-130-00	Workmans Compensation	2,025.19	2,338.54	2,478.85	2,726.78	247.93	10.00%
	Total Personnel Services	330,104.59	348,195.84	347,028.54	381,892.91	34,864.37	10.05%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Recreation, Contd.						
101-451-5-421-00	Insurance	842.46	312.92	334.83	359.97	25.14	7.51%
101-451-5-422-04	Recreation Services	-	-	71,000.00	-	(71,000.00)	-100.00%
101-451-5-422-07	Contracting Services	5,574.55	16,184.56	12,000.00	8,500.00	(3,500.00)	-29.17%
101-451-5-423-05	Advertising/Promotion Fees	14,507.30	7,928.00	7,500.00	7,500.00	-	0.00%
101-451-5-425-02	Maintenance Motor Vehicle	-	-	500.00	-	(500.00)	-100.00%
101-451-5-425-05	Maintenace Buildings	2,917.36	5,456.36	5,500.00	5,000.00	(500.00)	-9.09%
101-451-5-426-01	Office Supplies	1,236.28	207.00	1,700.00	1,200.00	(500.00)	-29.41%
101-451-5-426-04	Cleaning Supplies	541.28	428.22	500.00	500.00	-	0.00%
101-451-5-426-07	Recreation Supplies	15,131.85	10,696.21	15,000.00	15,000.00	-	0.00%
101-451-5-426-10	Gasoline	204.39	359.52	600.00	600.00	-	0.00%
101-451-5-426-17	Uniforms	2,500.75	2,008.50	3,500.00	3,000.00	(500.00)	-14.29%
101-451-5-427-01	Travel & Lodging	4,008.90	2,348.56	3,800.00	3,800.00	-	0.00%
101-451-5-427-02	Registration & Training	2,590.00	575.00	2,000.00	2,000.00	-	0.00%
101-451-5-428-01	Telephone	3,670.82	1,953.10	4,500.00	4,500.00	-	0.00%
101-451-5-428-02	Electric & Water	7,030.80	5,257.92	8,000.00	8,000.00	-	0.00%
101-451-5-428-03	Heat	6,997.18	8,521.60	8,900.00	8,750.00	(150.00)	-1.69%
101-451-5-429-01	Membership & Dues	715.00	675.00	1,000.00	1,000.00	-	0.00%
101-451-5-429-08	Postage	24.95	-	-	-	-	0.00%
101-451-5-469-00	Credit Card Fees/Banking Fees	-	418.20	800.00	800.00	-	0.00%
101-451-5-854-00	Refunds	92.66	161.25	2,000.00	1,500.00	(500.00)	-25.00%
101-451-5-920-00	Furniture & Equipment	62,381.00	12,356.08	13,000.00	5,000.00	(8,000.00)	-61.54%
101-451-5-940-07	IT Other Capital	508.36	-	-	-	-	0.00%
	Total Other Expenditures	131,475.89	75,848.00	162,134.83	77,009.97	(85,124.86)	-52.50%
	Total Expenditures	461,580.48	424,043.84	509,163.37	458,902.88	(50,260.49)	-9.87%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
Parks							
101-452-4-446-04	Tennis Court Fees	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
101-452-4-446-06	Camping Fees	41,157.86	36,193.91	30,000.00	30,000.00	-	0.00%
101-452-4-446-08	Reimbursed Expense	(6,025.79)	14,278.02	30,000.00	5,000.00	(25,000.00)	-83.33%
101-452-4-446-10	Donations	114,500.00	15,171.95	10,000.00	10,000.00	-	0.00%
101-452-4-446-12	Park Rentals	17,568.72	20,901.42	15,000.00	15,000.00	-	0.00%
101-452-4-662-11	Garden Plot Rentals	9,321.46	12,840.00	9,250.00	9,500.00	250.00	2.70%
101-452-4-664-00	Sale of Fixed Assets	2,929.32	16,977.01	-	-	-	0.00%
101-452-4-669-02	Miscellaneous Revenue	2,896.64	4,882.46	2,500.00	2,500.00	-	0.00%
101-452-4-848-12	Rentals - Non-Taxable	198.56	2,995.02	-	-	-	0.00%
Total Revenue		183,546.77	125,239.79	97,750.00	73,000.00	(24,750.00)	-25.32%
101-452-5-101-00	Regular Pay	662,995.87	663,245.24	752,256.10	810,575.19	58,319.09	7.75%
101-452-5-101-01	Temporary Pay	154,095.42	160,920.72	204,619.80	204,619.80	-	0.00%
101-452-5-101-04	Overtime Pay	17,323.62	19,261.58	15,000.00	17,500.00	2,500.00	16.67%
101-452-5-101-07	Clothing Allowance	5,000.00	5,000.00	5,500.00	5,500.00	-	0.00%
101-452-5-101-10	Wellness Benefit	-	150.00	300.00	300.00	-	0.00%
101-452-5-120-00	FICA	61,102.57	61,304.49	74,792.21	79,628.47	4,836.26	6.47%
101-452-5-121-09	Retirement	40,188.31	40,055.34	46,383.37	58,372.51	11,989.14	25.85%
101-452-5-123-00	Group Insurance	81,905.68	100,054.97	126,729.21	121,163.82	(5,565.39)	-4.39%
101-452-5-130-00	Workmans Compensation	8,214.24	14,359.37	15,220.93	18,255.74	3,034.81	19.94%
Total Personnel Services		1,030,825.71	1,064,351.71	1,240,801.62	1,315,915.53	75,113.91	6.05%
101-452-5-421-00	Insurance	28,007.59	34,749.34	54,203.00	44,245.67	(9,957.33)	-18.37%
101-452-5-422-03	Consulting/Engineering	4,891.80	2,200.00	5,000.00	5,000.00	-	0.00%
101-452-5-422-07	Contracting Services	4,662.39	6,827.77	6,500.00	6,500.00	-	0.00%
101-452-5-422-15	Drug & Alcohol Testing	509.00	530.18	600.00	600.00	-	0.00%
101-452-5-423-01	Publication /Recording Fees	72.49	-	-	-	-	0.00%
101-452-5-423-05	Advertising/Promotion Fees	1,090.00	-	800.00	800.00	-	0.00%
101-452-5-424-01	Equipment Rental	1,576.39	663.65	6,000.00	2,000.00	(4,000.00)	-66.67%
101-452-5-424-02	Space Rent	550.00	550.00	-	-	-	0.00%
101-452-5-425-01	Maintenance Office Equipment	108.45	-	300.00	300.00	-	0.00%
101-452-5-425-02	Maintenance Motor Vehicle	1,506.57	4,916.52	2,000.00	3,000.00	1,000.00	50.00%
101-452-5-425-03	Maintenance Trucks	1,817.30	3,613.22	7,000.00	7,000.00	-	0.00%
101-452-5-425-04	Maintenance Equipment	35,842.28	43,002.46	35,000.00	50,000.00	15,000.00	42.86%
101-452-5-425-05	Maintenance Buildings	34,275.01	22,922.80	33,500.00	33,500.00	-	0.00%
101-452-5-425-06	Maintenance Radio	1,454.65	-	-	-	-	0.00%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021	2022	2023	2024	Budget	Budget
		Actual	Actual	Adopted	Proposed	Change + /(-)	Change %
	Parks, Contd.						
101-452-5-426-01	Office Supplies	1,543.74	1,550.14	1,800.00	1,800.00	-	0.00%
101-452-5-426-03	General Supplies	46,428.47	59,676.99	55,000.00	60,000.00	5,000.00	9.09%
101-452-5-426-04	Cleaning Supplies	4,796.95	6,669.05	5,000.00	7,000.00	2,000.00	40.00%
101-452-5-426-06	Horticulture Supplies	32,261.72	32,102.07	37,000.00	37,000.00	-	0.00%
101-452-5-426-10	Gasoline	33,269.22	53,982.43	35,000.00	50,000.00	15,000.00	42.86%
101-452-5-426-11	Oil & Grease Supplies	6,151.28	3,176.12	5,250.00	5,250.00	-	0.00%
101-452-5-426-12	Tires	4,794.87	4,087.83	3,500.00	5,000.00	1,500.00	42.86%
101-452-5-426-13	Diesel Fuel	19,626.80	19,284.77	22,250.00	20,000.00	(2,250.00)	-10.11%
101-452-5-426-15	Chemicals	16,277.60	6,292.21	18,300.00	15,000.00	(3,300.00)	-18.03%
101-452-5-426-18	Gravel	3,077.64	10,100.50	9,000.00	7,500.00	(1,500.00)	-16.67%
101-452-5-426-23	Sand	80.37	-	-	-	-	0.00%
101-452-5-427-01	Travel & Lodging	759.20	3,343.42	2,500.00	4,000.00	1,500.00	60.00%
101-452-5-427-02	Registration & Training	3,973.35	3,829.58	3,500.00	14,000.00	10,500.00	300.00%
101-452-5-428-01	Telephone	10,436.27	9,686.96	12,000.00	12,000.00	-	0.00%
101-452-5-428-02	Electric & Water	105,238.64	97,406.63	100,000.00	100,000.00	-	0.00%
101-452-5-428-03	Heat	2,507.85	2,704.14	5,000.00	5,000.00	-	0.00%
101-452-5-428-05	Hauling Services	7,869.84	360.69	1,500.00	1,500.00	-	0.00%
101-452-5-429-01	Membership & Dues	429.50	600.00	1,100.00	1,000.00	(100.00)	-9.09%
101-452-5-429-08	Postage	24.43	-	150.00	100.00	(50.00)	-33.33%
101-452-5-469-00	Banking Fees/Credit Card Fees	231.57	721.20	300.00	400.00	100.00	33.33%
101-452-5-854-01	Refunds	805.16	85.00	-	-	-	0.00%
101-452-5-911-00	Building & Structures	-	32,466.61	70,500.00	21,000.00	(49,500.00)	-70.21%
101-452-5-920-00	Furniture & Equipment	10,268.76	9,800.00	9,000.00	24,500.00	15,500.00	172.22%
101-452-5-930-00	Machinery & Auto Equipment	47,364.01	40,454.32	60,500.00	16,000.00	(44,500.00)	-73.55%
	Total Other Expenditures	474,581.16	518,356.60	609,053.00	560,995.67	(48,057.33)	-7.89%
	Total Expenditures	1,505,406.87	1,582,708.31	1,849,854.62	1,876,911.20	27,056.58	1.46%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Larson Ice Center						
101-453-4-446-05	Ice Arena Fees	105,064.94	78,791.09	90,000.00	90,000.00	-	0.00%
101-453-4-446-06	Admissions/Skate Sharpening	-	6,296.04	-	-	-	0.00%
101-453-4-446-08	Reimbursed Expense	-	137.02	-	-	-	0.00%
101-453-4-446-18	Donations	47,000.00	61,323.00	77,500.00	77,500.00	-	0.00%
101-453-4-669-02	Miscellaneous Revenue	-	6,000.00	-	-	-	0.00%
	Total Revenue	152,064.94	152,547.15	167,500.00	167,500.00	-	0.00%
101-453-5-101-00	Regular Pay	107,526.97	115,342.37	117,869.97	125,281.30	7,411.33	6.29%
101-453-5-101-01	Temporary Pay	38,222.70	24,927.75	36,050.00	36,000.00	(50.00)	-0.14%
101-453-5-101-04	Overtime Pay	5,783.85	3,220.63	4,500.00	4,500.00	-	0.00%
101-453-5-101-07	Clothing/Boot Allowance	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
101-453-5-101-10	Wellness Benefit	300.00	450.00	300.00	300.00	-	0.00%
101-453-5-120-00	FICA	11,097.80	10,332.08	12,218.58	12,781.72	563.14	4.61%
101-453-5-121-09	Retirement	6,740.44	7,101.78	7,420.20	9,149.88	1,729.68	23.31%
101-453-5-123-00	Group Insurance	17,829.49	21,349.02	22,763.47	29,670.12	6,906.65	30.34%
101-453-5-130-00	Workmans Compensation	1,608.96	2,671.52	2,831.81	2,480.00	(351.81)	-12.42%
	Total Personnel Services	190,110.21	186,395.15	204,954.03	221,163.02	16,208.99	7.91%
101-453-5-421-00	Insurance	10,341.63	13,197.51	15,177.14	14,231.44	(945.70)	-6.23%
101-453-5-425-04	Maintenance Equipment	7,746.69	15,155.14	10,000.00	17,000.00	7,000.00	70.00%
101-453-5-425-05	Maintenance Buildings	42,923.06	49,267.57	38,000.00	45,000.00	7,000.00	18.42%
101-453-5-426-01	Office Supplies	314.15	66.24	300.00	300.00	-	0.00%
101-453-5-426-03	General Supplies	11,297.92	14,153.74	13,500.00	13,500.00	-	0.00%
101-453-5-426-04	Cleaning Supplies	7,812.12	5,614.51	8,000.00	7,000.00	(1,000.00)	-12.50%
101-453-5-426-10	Propane Gasoline	3,985.34	3,800.14	4,200.00	4,200.00	-	0.00%
101-453-5-427-02	Registration & Training	200.00	55.88	1,500.00	2,000.00	500.00	33.33%
101-453-5-428-01	Telephone	3,679.42	3,029.68	3,000.00	3,500.00	500.00	16.67%
101-453-5-428-02	Electric & Water	149,528.68	102,451.53	130,000.00	135,000.00	5,000.00	3.85%
101-453-5-428-03	Heat	60,806.09	22,975.20	68,000.00	45,000.00	(23,000.00)	-33.82%
101-453-5-429-01	Propane	157.00	-	-	-	-	0.00%
101-453-5-911-00	Building & Structures	21,822.85	7,914.12	21,000.00	4,000.00	(17,000.00)	-80.95%
101-453-5-920-00	Furniture & Equipment	-	-	1,000.00	14,200.00	13,200.00	1320.00%
101-453-5-930-00	Machinery & Equipment	-	1,225.00	-	-	-	0.00%
	Total Other Expenditures	320,614.95	238,906.26	313,677.14	304,931.44	(8,745.70)	-2.79%
	Total Expenditures	510,725.16	425,301.41	518,631.17	526,094.46	7,463.29	1.44%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Forestry						
101-454-4-441-08	Reimbursed Expense	-	655.88	-	-	-	0.00%
101-454-4-441-09	Miscellaneous	189.00	555.91	3,000.00	500.00	(2,500.00)	-83.33%
	Total Revenue	189.00	1,211.79	3,000.00	500.00	(2,500.00)	-83.33%
101-454-5-101-00	Regular Pay	185,677.75	199,514.92	205,389.52	218,150.69	12,761.17	6.21%
101-454-5-101-01	Temporary Pay	17,736.89	15,081.02	18,540.00	19,500.00	960.00	5.18%
101-454-5-101-04	Overtime Pay	1,218.10	(2,008.88)	2,500.00	2,500.00	-	0.00%
101-454-5-101-07	Clothing Allowance	2,400.00	2,809.98	2,000.00	2,000.00	-	0.00%
101-454-5-101-10	Wellness Benefit	-	175.00	300.00	300.00	-	0.00%
101-454-5-120-00	FICA	15,132.87	15,723.56	17,497.81	18,547.48	1,049.67	6.00%
101-454-5-121-09	Retirement	11,035.15	11,110.46	12,611.37	15,562.04	2,950.67	23.40%
101-454-5-123-00	Group Insurance	28,172.42	27,395.26	23,038.63	29,948.12	6,909.49	29.99%
101-454-5-130-00	Workmans Compensation	9,350.47	12,719.04	13,482.18	31,190.00	17,707.82	131.34%
	Total Personnel Services	270,723.65	282,520.36	295,359.51	337,698.33	42,338.82	14.33%
101-454-5-421-00	Insurance	7,144.21	9,287.37	10,078.47	10,624.97	546.50	5.42%
101-454-5-422-15	Drug & Alcohol Testing	196.00	677.00	250.00	350.00	100.00	40.00%
101-454-5-425-03	Maintenance Trucks	3,623.81	19,170.09	5,000.00	7,000.00	2,000.00	40.00%
101-454-5-425-04	Maintenance Equipment	6,988.95	10,888.27	8,000.00	9,000.00	1,000.00	12.50%
101-454-5-425-05	Maintenance Buildings	1,479.59	4,282.37	2,000.00	2,500.00	500.00	25.00%
101-454-5-426-03	General Supplies	4,679.93	8,814.70	5,000.00	6,000.00	1,000.00	20.00%
101-454-5-426-06	Horticulture Supplies	31,114.14	22,820.43	25,000.00	25,000.00	-	0.00%
101-454-5-426-10	Gasoline	1,799.45	13,219.53	9,350.00	12,000.00	2,650.00	28.34%
101-454-5-426-11	Oil & Grease Supplies	1,247.81	146.89	1,200.00	1,200.00	-	0.00%
101-454-5-426-12	Tires	50.00	328.85	2,000.00	2,000.00	-	0.00%
101-454-5-426-13	Diesel Fuel	8,938.20	7,111.83	12,500.00	10,000.00	(2,500.00)	-20.00%
101-454-5-427-01	Travel & Lodging	-	4,757.84	1,500.00	1,500.00	-	0.00%
101-454-5-427-02	Registration & Training	1,010.00	2,987.96	4,500.00	4,500.00	-	0.00%
101-454-5-428-01	Telephone	238.12	37.38	1,000.00	1,250.00	250.00	25.00%
101-454-5-428-03	Heat	1,941.49	2,189.68	3,000.00	3,000.00	-	0.00%
101-454-5-428-05	Hauling Service	4,525.61	76.13	2,000.00	-	(2,000.00)	-100.00%
101-454-5-429-01	Membership & Dues	303.00	-	300.00	300.00	-	0.00%
101-454-5-429-08	Postage	20.88	47.10	100.00	100.00	-	0.00%
101-454-5-940-00	Other Capital	3,999.97	650.00	4,000.00	6,500.00	2,500.00	62.50%
101-454-5-950-01	Capital less than \$5000	508.36	-	-	-	-	0.00%
	Total Other Expenditures	79,809.52	107,493.42	96,778.47	102,824.97	6,046.50	6.25%
	Total Expenditures	350,533.17	390,013.78	392,137.98	440,523.30	48,385.32	12.34%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Library						
101-455-4-334-09	Grants	2,500.00	4,000.00	2,000.00	3,000.00	1,000.00	50.00%
101-455-4-339-00	In Lieu of Taxes	17,500.00	25,000.00	25,000.00	25,000.00	-	0.00%
101-455-4-367-00	Grants	-	-	-	2,000.00	2,000.00	0.00%
101-455-4-446-08	Reimbursed Expense	-	54.82	-	-	-	0.00%
101-455-4-669-01	Miscellaneous	3,695.86	4,504.00	4,500.00	4,500.00	-	0.00%
	Total Revenue	23,695.86	33,558.82	31,500.00	34,500.00	3,000.00	9.52%
101-455-5-101-00	Regular Pay	509,762.56	584,028.61	603,071.15	623,757.14	20,685.99	3.43%
101-455-5-101-01	Temporary Pay	77,441.08	88,835.33	105,060.00	138,000.00	32,940.00	31.35%
101-455-5-101-04	Overtime Pay	157.70	(195.66)	500.00	500.00	-	0.00%
101-455-5-101-10	Wellness Benefit	300.00	775.00	600.00	600.00	-	0.00%
101-455-5-120-00	FICA	42,714.87	48,521.79	54,256.18	58,358.57	4,102.39	7.56%
101-455-5-121-09	Retirement	30,472.27	34,911.42	36,250.27	43,615.43	7,365.16	20.32%
101-455-5-123-00	Group Insurance	68,905.52	87,205.67	104,143.38	143,516.72	39,373.34	37.81%
101-455-5-130-00	Workmans Compensation	438.49	779.62	826.40	2,237.25	1,410.85	170.72%
	Total Personnel Services	730,192.49	844,861.78	904,707.38	1,010,585.11	105,877.73	11.70%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Library, Contd.						
101-455-5-367-01	Grant Expenditures	2,500.00	3,993.12	2,000.00	3,000.00	1,000.00	50.00%
101-455-5-421-00	Insurance	8,034.37	9,835.32	11,274.96	11,521.34	246.38	2.19%
101-455-5-422-08	Computer Services	39,893.29	44,465.50	46,512.72	48,694.00	2,181.28	4.69%
101-455-5-423-05	Advertising/Promotion Fees	1,627.68	512.89	2,000.00	2,000.00	-	0.00%
101-455-5-424-01	Equipment Rental	1,370.04	1,027.53	1,800.00	1,800.00	-	0.00%
101-455-5-424-07	Programming expenses	-	17,187.76	-	17,500.00	17,500.00	0.00%
101-455-5-425-05	Maintenance Buildings	19,574.51	28,442.49	44,000.00	44,000.00	-	0.00%
101-455-5-426-01	Office Supplies	191.77	330.42	800.00	800.00	-	0.00%
101-455-5-426-03	General Supplies	13,434.87	16,417.76	15,000.00	15,150.00	150.00	1.00%
101-455-5-426-04	Cleaning Supplies	3,935.63	5,534.46	3,500.00	7,500.00	4,000.00	114.29%
101-455-5-427-01	Travel & Lodging	802.18	2,462.07	5,000.00	5,500.00	500.00	10.00%
101-455-5-427-02	Registration & Training	1,714.00	5,025.10	3,500.00	3,800.00	300.00	8.57%
101-455-5-428-01	Telephone	4,146.21	4,642.44	3,435.00	3,525.00	90.00	2.62%
101-455-5-428-02	Electric & Water	74,728.47	52,132.45	77,000.00	78,540.00	1,540.00	2.00%
101-455-5-429-08	Postage	3,157.36	4,584.28	4,000.00	5,000.00	1,000.00	25.00%
101-455-5-911-00	Building & Structures	2,800.75	-	12,000.00	-	(12,000.00)	-100.00%
101-455-5-920-00	Furniture & Equipment	17,450.33	18,966.14	20,000.00	20,000.00	-	0.00%
101-455-5-950-02	Adult Reading Level Books	53,146.53	53,437.76	48,580.00	62,898.00	14,318.00	29.47%
101-455-5-950-03	Children Reading Level Books	19,752.64	19,960.36	17,667.00	20,980.00	3,313.00	18.75%
101-455-5-950-04	Audio/Visual Material	24,886.00	31,699.10	29,302.00	31,802.00	2,500.00	8.53%
101-455-5-950-05	Periodicals/Subscriptions	8,041.34	7,973.00	8,500.00	8,500.00	-	0.00%
101-455-5-950-06	Large Print Books	8,986.75	8,375.33	7,195.00	-	(7,195.00)	-100.00%
101-455-5-950-07	Young Adult Reading Level Book	9,105.08	9,369.95	8,947.00	9,542.00	595.00	6.65%
101-455-5-950-08	E-Books	22,238.00	22,461.00	22,685.00	22,912.00	227.00	1.00%
101-455-5-950-10	IT Capital less than \$5000	9,591.14	8,499.87	10,500.00	10,500.00	-	0.00%
	Total Other Expenditures	351,108.94	377,336.10	405,198.68	435,464.34	30,265.66	7.47%
	Total Expenditures	1,081,301.43	1,222,197.88	1,309,906.06	1,446,049.45	136,143.39	10.39%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Subsidies						
101-495-4-334-00	Grants - Federal	-	-	8,400.00	8,400.00	-	0.00%
101-495-4-334-10	Grants - State	20,000.00	20,000.00	-	-	-	0.00%
101-495-4-669-02	Miscellaneous Income	-	45,512.00	-	-	-	0.00%
	Total Revenue	20,000.00	65,512.00	8,400.00	8,400.00	-	0.00%
101-495-5-466-01	Economic Incentive Grant	-	20,000.00	-	-	-	0.00%
101-495-5-856-03	Community Cultural Subsidy	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%
101-495-5-856-04	Community Band Subsidy	6,000.00	6,000.00	6,000.00	6,000.00	-	0.00%
101-495-5-856-11	Christmas Decorations Subsidy	11,000.00	-	-	-	-	0.00%
101-495-5-856-12	Farmers Market Subsidy	-	4,500.00	-	-	-	0.00%
101-495-5-856-18	SD Humanities Council	-	7,500.00	-	15,000.00	15,000.00	0.00%
101-495-5-856-19	Human Rights Commission	2,261.39	10,074.40	7,000.00	7,000.00	-	0.00%
101-495-5-856-20	Disability Awareness Committee	1,491.06	1,877.65	3,000.00	3,000.00	-	0.00%
101-495-5-856-21	Sustainability Committee	1,238.44	2,896.05	4,000.00	5,000.00	1,000.00	25.00%
101-495-5-856-23	Historic Preservation Commissi	25,615.06	5,524.85	8,400.00	8,400.00	-	0.00%
101-495-5-856-37	School District Subsidy	195,000.00	195,000.00	195,000.00	195,000.00	-	0.00%
101-495-5-856-61	Research Park	126,242.00	150,000.00	-	-	-	0.00%
101-495-5-856-71	Brookings Crime Stoppers	7,500.00	-	-	-	-	0.00%
101-495-5-856-72	Social Service Agency Funding	272,500.00	265,000.00	252,480.00	263,035.00	10,555.00	4.18%
101-495-5-856-73	Brookings Economic Dev Corp	35,000.00	145,534.89	-	-	-	0.00%
	Total Expenditures	713,847.95	843,907.84	505,880.00	532,435.00	26,555.00	5.25%
101-495-7-899-28	Transfer to E911	158,424.04	366,928.00	374,081.00	430,807.00	56,726.00	15.16%
101-495-7-899-29	Transfer out to 3rd Penny Tax	50,000.00	50,000.00	50,000.00	50,000.00	-	0.00%
	Total Transfers Out	208,424.04	416,928.00	424,081.00	480,807.00	56,726.00	13.38%
	Total Expenditures & Transfers Out	922,271.99	1,260,835.84	929,961.00	1,013,242.00	83,281.00	8.96%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	CIP - 2nd Penny Sales & Use Tax						
213-000-4-113-02	Sales & Use Tax	7,699,876.26	8,915,099.49	8,520,245.84	9,668,456.31	1,148,210.47	13.48%
213-000-4-334-02	Surface Trans Prog (STP) Grant	-	186,547.50	3,455,000.00	-	(3,455,000.00)	-100.00%
213-000-4-334-09	Grants	-	122,000.00	306,000.00	-	(306,000.00)	-100.00%
213-000-4-441-09	Miscellaneous Reimbursement	11,539.49	38,889.93	-	-	-	0.00%
213-000-4-446-10	Donations	-	158,025.00	-	-	-	0.00%
213-000-4-661-00	Interest Income	-	-	15,000.00	15,000.00	-	0.00%
213-000-4-661-01	Money Market Interest	2,758.69	131,687.60	25,000.00	287,495.00	262,495.00	1049.98%
	Total Revenue	7,714,174.44	9,552,249.52	12,321,245.84	9,970,951.31	(2,350,294.53)	-19.08%
213-000-6-700-03	Transfer in TIF Revenue	1,221,668.28	1,359,277.86	1,349,084.56	1,077,053.85	(272,030.71)	-20.16%
213-000-6-700-07	Transfer in General Fund	-	590,000.00	-	-	-	0.00%
213-000-6-700-17	Transfer In	1,400,000.00	1,149,294.56	29,409.42	-	(29,409.42)	-100.00%
	Total Transfers In	2,621,668.28	3,098,572.42	1,378,493.98	1,077,053.85	(301,440.13)	-21.87%
	Total Revenues & Transfers In	10,335,842.72	12,650,821.94	13,699,739.82	11,048,005.16	(2,651,734.66)	-19.36%
213-000-5-470-01	Bond Principal Payments	2,312,388.81	2,123,091.18	2,154,905.00	2,123,652.41	(31,252.59)	-1.45%
213-000-5-470-02	Bond Interest Payments	401,628.75	399,131.51	357,990.00	323,789.22	(34,200.78)	-9.55%
213-000-5-470-03	Debt Service Costs	1,995.00	7,731.25	-	-	-	0.00%
213-000-5-856-82	Brookings Health System	-	100,000.00	100,000.00	100,000.00	-	0.00%
	Total Other Expenditures	2,716,012.56	2,629,953.94	2,612,895.00	2,547,441.63	(65,453.37)	-2.51%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021	2022	2023	2024	Budget	Budget
		Actual	Actual	Adopted	Proposed	Change + /(-)	Change %
	CIP - 2nd Penny Sales & Use Tax, Contd.						
213-000-5-911-00	Buildings	-	-	250,000.00	250,000.00	-	0.00%
213-000-5-911-01	Railroad Crossing Arms	1,102.15	1,548.49	-	-	-	0.00%
213-000-5-940-00	Other Capital	-	-	312,000.00	355,000.00	43,000.00	13.78%
213-000-5-940-04	Parks & Rec Improvements	343,879.97	477,680.75	1,340,000.00	1,787,000.00	447,000.00	33.36%
213-000-5-940-05	Bike lane/trail Improve -eng	123,702.42	155,470.28	303,500.00	250,000.00	(53,500.00)	-17.63%
213-000-5-940-07	Police Dep Capital Exp	242,203.52	364,061.44	545,310.00	645,000.00	99,690.00	18.28%
213-000-5-940-08	Fire Dep Capital Exp	556,434.67	282,455.73	586,000.00	691,000.00	105,000.00	17.92%
213-000-5-940-09	Library Dep Capital Exp	91,421.34	226,419.63	-	337,325.00	337,325.00	0.00%
213-000-5-940-10	Activity Center Capital Exp	24,807.16	20,535.99	141,500.00	35,000.00	(106,500.00)	-75.27%
213-000-5-940-11	Vehicles and Equip Capital Exp	200,442.70	207,347.85	825,000.00	953,000.00	128,000.00	15.52%
213-000-5-960-00	Street & Sidewalk Improvements	2,482,850.42	2,777,700.33	2,692,600.00	3,066,480.00	373,880.00	13.89%
213-000-5-960-01	STP Project Improvments	-	186,547.50	3,455,000.00	-	(3,455,000.00)	-100.00%
213-000-5-960-02	Street curb & gutter	102,466.25	-	320,000.00	115,000.00	(205,000.00)	-64.06%
213-000-5-999-47	Special Projects	-	79,890.99	25,000.00	30,000.00	5,000.00	20.00%
	Total Capital Expenditures	4,169,310.60	4,779,658.98	10,795,910.00	8,514,805.00	(2,281,105.00)	-21.13%
213-000-7-899-00	Transfer out General Fund	134,260.00	55,419.57	60,000.00	573,240.00	513,240.00	855.40%
213-000-7-899-01	Transfer Out to Airport	114,900.00	153,192.00	76,875.00	127,140.00	50,265.00	65.39%
213-000-7-899-03	Transfer out-Swiftel CIP	323,132.25	340,404.95	567,077.00	429,621.00	(137,456.00)	-24.24%
213-000-7-899-05	Transfer Out	317,500.00	60,237.41	-	-	-	0.00%
213-000-7-899-24	Transfer out to Public Art	68,470.00	46,420.00	54,394.00	90,280.00	35,886.00	65.97%
213-000-7-899-25	Transfer out-Main Ave S	433,045.94	7,500.00	-	-	-	0.00%
213-000-7-899-28	Transfer out to Edgebrook Golf	165,000.00	140,500.00	148,000.00	930,000.00	782,000.00	528.38%
213-000-7-899-29	Transfer out Special Assmnt	-	-	137,002.00	90,276.20	(46,725.80)	-34.11%
	Total Transfers out	1,556,308.19	803,673.93	1,043,348.00	2,240,557.20	1,197,209.20	114.75%
	Total Expenditures & Transfers Out	8,441,631.35	8,213,286.85	14,452,153.00	13,302,803.83	(1,149,349.17)	-7.95%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	E-911						
214-000-4-334-09	Grants	-	129,747.50	-	-	-	0.00%
214-000-4-338-05	E-911 Surcharge	397,612.69	361,566.71	407,553.00	390,000.00	(17,553.00)	-4.31%
214-000-4-338-06	Brkgs County 1/3 call demand	105,477.00	183,464.00	187,040.00	215,404.00	28,364.00	15.16%
214-000-4-661-01	Interest Income	70.72	1,801.31	-	2,000.00	2,000.00	0.00%
214-000-4-669-02	Miscellaneous	2,535.76	2,317.95	-	-	-	0.00%
	Total Revenue	505,696.17	678,897.47	594,593.00	607,404.00	12,811.00	2.15%
214-000-6-700-03	Brkgs City 2/3 call demand	158,424.04	366,928.00	374,081.00	430,807.00	56,726.00	15.16%
	Total Transfers In	158,424.04	366,928.00	374,081.00	430,807.00	56,726.00	15.16%
	Total Revenues & Transfers In	664,120.21	1,045,825.47	968,674.00	1,038,211.00	69,537.00	
214-000-5-101-00	Regular Pay	491,929.74	549,286.93	624,473.44	725,860.21	101,386.77	16.24%
214-000-5-101-01	Temporary Pay	2,294.00	1,433.70	-	-	-	0.00%
214-000-5-101-04	Overtime Pay	112,388.61	81,304.92	30,000.00	30,000.00	-	0.00%
214-000-5-101-10	Wellness Benefit	-	650.00	400.00	900.00	500.00	125.00%
214-000-5-120-00	FICA	45,007.33	46,366.70	50,097.82	57,892.16	7,794.34	15.56%
214-000-5-121-09	Retirement	34,623.97	37,004.72	39,292.41	45,405.61	6,113.20	15.56%
214-000-5-123-00	Group Insurance	60,190.90	79,698.29	133,190.74	126,531.08	(6,659.66)	-5.00%
214-000-5-130-00	Workmans Compensation	378.46	733.45	777.46	1,308.47	531.01	68.30%
	Total Personnel Services	746,813.01	796,478.71	878,231.87	987,897.53	109,665.66	12.49%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021	2022	2023	2024	Budget	Budget
		Actual	Actual	Adopted	Proposed	Change + /(-)	Change %
	E-911, Contd.						
214-000-5-422-02	Professional Fees	5,096.60	3,957.13	1,500.00	3,500.00	2,000.00	133.33%
214-000-5-422-06	Database Services	8,509.23	7,375.67	12,000.00	12,000.00	-	0.00%
214-000-5-422-09	Testing Services	998.50	-	500.00	3,000.00	2,500.00	500.00%
214-000-5-422-10	Medical Services	610.00	970.00	1,000.00	1,000.00	-	0.00%
214-000-5-422-11	Software Services	13,809.00	17,048.38	9,387.00	19,100.00	9,713.00	103.47%
214-000-5-424-01	Equipment Rental	13,462.00	13,560.00	13,500.00	13,600.00	100.00	0.74%
214-000-5-425-04	Repair & Maintenance Equipment	-	2,231.41	3,000.00	4,800.00	1,800.00	60.00%
214-000-5-425-06	Maintenance Radio	1,175.00	5,280.94	8,000.00	8,000.00	-	0.00%
214-000-5-426-01	Office Supplies	1,095.51	1,502.75	1,200.00	2,500.00	1,300.00	108.33%
214-000-5-426-03	General Supplies	833.91	1,988.85	2,000.00	3,000.00	1,000.00	50.00%
214-000-5-426-09	Subscriptions/Books	254.95	429.92	700.00	700.00	-	0.00%
214-000-5-426-17	Uniforms	2,752.53	1,894.05	3,500.00	8,500.00	5,000.00	142.86%
214-000-5-427-01	Travel & Lodging	1,882.65	3,449.99	4,500.00	15,000.00	10,500.00	233.33%
214-000-5-427-02	Registration & Training	2,129.00	4,460.27	5,500.00	7,500.00	2,000.00	36.36%
214-000-5-428-01	Telephone	3,398.08	2,502.92	4,500.00	4,500.00	-	0.00%
214-000-5-429-01	Membership & Dues	384.00	345.00	900.00	1,000.00	100.00	11.11%
	Total Other Expenditures	56,390.96	66,997.28	71,687.00	107,700.00	36,013.00	50.24%
214-000-5-920-00	Furniture and Small Equipment	2,672.33	52,702.80	6,800.00	5,000.00	(1,800.00)	-26.47%
214-000-5-940-00	Software & Support	27,557.25	7,462.50	15,000.00	10,000.00	(5,000.00)	-33.33%
214-000-5-950-01	Capital less than \$5000	-	-	5,000.00	2,500.00	(2,500.00)	-50.00%
	Total Capital Expenditures	30,229.58	60,165.30	26,800.00	17,500.00	(9,300.00)	-34.70%
	Total Expenditures	833,433.55	923,641.29	976,718.87	1,113,097.53	136,378.66	13.96%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
Dacotah Bank Center							
224-000-4-669-02	Other Income	104,711.72	267,290.85	51,470.00	362,418.40	310,948.40	604.14%
224-000-4-669-03	Ancillary Revenues	-	-	-	2,486,030.50	2,486,030.50	0.00%
224-000-4-669-04	Reimbursed Billables	-	-	-	1,269,100.00	1,269,100.00	0.00%
224-000-4-848-12	Facility Rent	267,808.14	448,658.31	876,093.00	521,500.00	(354,593.00)	-40.47%
	Total Revenue	372,519.86	715,949.16	927,563.00	4,639,048.90	3,711,485.90	400.13%
224-000-6-700-00	Transfer in from General Fund	-	1,542,826.00	-	-	-	0.00%
224-000-6-700-04	Transfer in Sales & Use Tax	323,132.25	340,404.95	567,077.00	417,621.00	(149,456.00)	-26.36%
224-000-6-700-13	Transfer in 3rd B	405,290.00	384,052.00	242,409.00	259,146.60	16,737.60	6.90%
	Total Transfers In	728,422.25	2,267,282.95	809,486.00	676,767.60	(132,718.40)	-16.40%
	Total Revenue & Transfers In	1,100,942.11	2,983,232.11	1,737,049.00	5,315,816.50	3,578,767.50	206.03%
224-000-5-101-02	Personnel Services	803,469.14	863,221.71	1,348,626.00	1,375,072.00	26,446.00	1.96%
	Total Personnel Services	803,469.14	863,221.71	1,348,626.00	1,375,072.00	3,605,213.50	267.32%
224-000-5-429-01	Actual Event Expense	-	-	-	1,197,049.00	1,197,049.00	0.00%
224-000-5-429-09	Services/Operations	89,414.44	84,834.73	1,082,849.00	620,664.00	(462,185.00)	-42.68%
224-000-5-669-03	Ancillary Expenses	-	-	-	1,521,560.50	1,521,560.50	0.00%
224-000-5-669-05	Management Fees & Commissions	-	-	163,483.00	183,850.00	20,367.00	12.46%
	Total Other Expenditures	89,414.44	84,834.73	1,246,332.00	3,523,123.50	2,276,791.50	182.68%
224-000-5-940-01	Capital	191,561.91	397,323.57	567,077.00	417,621.00	(149,456.00)	-26.36%
	Total Capital Expenditures	191,561.91	397,323.57	567,077.00	417,621.00	(149,456.00)	-26.36%
	Total Expenditures	1,084,445.49	1,345,380.01	3,162,035.00	5,315,816.50	5,732,549.00	181.29%
Library Fines							
226-000-4-559-00	Fines - Library	11,326.52	14,778.53	35,000.00	35,000.00	-	0.00%
226-000-4-661-00	Interest - Investments	147.90	20.30	-	-	-	0.00%
	Total Revenue	11,474.42	14,798.83	35,000.00	35,000.00	-	0.00%
226-000-5-899-99	Other Expenses	3,517.43	10,772.06	30,000.00	30,000.00	-	0.00%
	Total Expenditures	3,517.43	10,772.06	30,000.00	30,000.00	-	0.00%
Library Donations							
227-000-4-446-10	Donations	29,563.18	74,384.87	35,000.00	35,000.00	-	0.00%
227-000-4-661-00	Interest - Investments	174.20	155.13	500.00	500.00	-	0.00%
227-000-4-899-99	Other Revenue	-	2,188.54	-	-	-	0.00%
	Total Revenue	29,737.38	76,728.54	35,500.00	35,500.00	-	0.00%
227-000-5-899-99	Other Expenses	23,438.76	76,095.81	33,000.00	33,000.00	-	0.00%
	Total Expenditures	23,438.76	76,095.81	33,000.00	33,000.00	-	0.00%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Special Assessments						
280-000-4-661-00	Interest Income	39.25	-	-	-	-	0.00%
280-000-4-661-01	Money Market Interest Income	450.92	2,397.55	1,000.00	4,621.00	3,621.00	362.10%
280-000-4-663-43	Special Assessment Deferred	16,138.08	17,947.75	38,756.20	40,000.00	1,243.80	3.21%
280-000-4-663-44	Special Assessment Interest	-	38.79	13,972.06	10,000.00	(3,972.06)	-28.43%
280-000-4-663-45	Special Assessment Current	81,311.47	56,313.57	148,000.00	50,000.00	(98,000.00)	-66.22%
280-000-4-663-48	Penalty	51.68	-	-	-	-	0.00%
	Total Revenue	97,991.40	76,697.66	201,728.26	104,621.00	(97,107.26)	-48.14%
280-000-6-700-17	Transfer In	-	-	3,708.34	20,102.80	16,394.46	442.10%
280-000-6-700-20	Transfer in-Sales & Use Tax	-	-	137,002.00	90,276.20	(46,725.80)	-34.11%
	Total Transfers In	-	-	140,710.34	110,379.00	(30,331.34)	-21.56%
	Total Revenue & Transfers In	97,991.40	76,697.66	342,438.60	215,000.00	(30,331.34)	-8.86%
280-000-5-960-00	Street & Sidewalk Improvements	52,716.25	41,569.31	346,000.00	215,000.00	(131,000.00)	-37.86%
	Total Expenditures	52,716.25	41,569.31	346,000.00	215,000.00	(131,000.00)	-37.86%
280-000-7-899-20	Transfer Out-75% Sales & Use	1,965,000.00	-	-	-	-	0.00%
	Total Transfers Out	1,965,000.00	-	-	-	-	0.00%
	Total Expenditures & Transfers Out	2,017,716.25	41,569.31	346,000.00	215,000.00	(228,107.26)	-65.93%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Storm Drainage						
282-000-4-112-01	Drainage Fees	914,691.20	928,692.43	1,176,929.00	1,212,237.00	35,308.00	3.00%
282-000-4-112-02	Delinquent Drainage Fees	1,528.62	-	526.00	526.00	-	0.00%
282-000-4-112-03	Drainage Fees/Direct Billing	217,779.90	196,147.43	135,000.00	139,050.00	4,050.00	3.00%
282-000-4-112-04	Drainage Fees Interest	1,145.80	886.23	970.00	970.00	-	0.00%
282-000-4-661-01	Money Market Interest Income	407.76	13,875.38	3,568.00	28,569.00	25,001.00	700.70%
282-000-4-663-50	Proceeds SRF Loan	849,468.00	-	-	-	-	0.00%
282-000-4-669-02	Miscellaneous	53,841.00	-	-	-	-	0.00%
	Total Revenue	2,038,862.28	1,139,601.47	1,316,993.00	1,381,352.00	64,359.00	4.89%
282-000-6-700-17	Transfer In	-	-	1,426.29	7,731.85	6,305.56	442.10%
	Total Transfers In	-	-	1,426.29	7,731.85	6,305.56	442.10%
	Total Revenue & Transfers In	2,038,862.28	1,139,601.47	1,318,419.29	1,389,083.85	70,664.56	5.36%
282-000-5-101-00	Regular Pay	120,623.76	121,665.26	141,582.92	152,292.47	10,709.55	7.56%
282-000-5-101-01	Temporary Pay	19,167.98	22,034.75	20,600.00	21,000.00	400.00	1.94%
282-000-5-101-04	Overtime Pay	803.16	1,161.91	2,000.00	2,000.00	-	0.00%
282-000-5-101-07	Clothing Allowance	803.33	791.00	700.00	930.00	230.00	32.86%
282-000-5-101-10	Wellness Benefit	-	-	-	213.00	213.00	0.00%
282-000-5-120-00	FICA	10,043.37	9,988.96	12,613.54	13,497.31	883.77	7.01%
282-000-5-121-09	Retirement	7,267.66	7,263.99	8,656.97	9,326.13	669.16	7.73%
282-000-5-123-00	Group Insurance	22,698.32	20,412.93	31,939.74	36,083.71	4,143.97	12.97%
282-000-5-130-00	Workmans Compensation	2,730.19	4,088.02	4,333.30	3,335.82	(997.48)	-23.02%
	Total Personnel Services	184,137.77	187,406.82	222,426.47	238,678.44	16,251.97	7.31%
282-000-5-421-00	Insurance	144.67	158.56	182.35	173.55	(8.80)	-4.83%
282-000-5-422-03	Consulting/Engineering	191,247.98	131,017.47	-	20,000.00	20,000.00	0.00%
282-000-5-425-04	Maintenance Equipment	492.00	381.86	2,000.00	16,358.55	14,358.55	717.93%
282-000-5-425-10	Maintenance Storm Sewer	77,896.12	67,960.08	155,000.00	170,000.00	15,000.00	9.68%
282-000-5-429-07	Miscellaneous	1,413.45	882.73	1,200.00	-	(1,200.00)	-100.00%
282-000-5-429-09	Miscellaneous	1,230.75	2,422.21	2,500.00	4,700.00	2,200.00	88.00%
282-000-5-470-11	Principal Payment-SRF Loan	153,476.19	180,359.72	193,154.24	203,499.23	10,344.99	5.36%
282-000-5-470-12	Interest Payment-SRF Loan	71,398.85	87,391.26	77,881.00	74,534.41	(3,346.59)	-4.30%
	Total Other Expenditures	497,300.01	470,573.89	431,917.59	489,265.74	57,348.15	13.28%
282-000-5-980-00	Storm Sewer Improvements	860,283.27	214,039.92	689,005.00	180,000.00	(509,005.00)	-73.88%
	Total Capital Expenditures	860,283.27	214,039.92	689,005.00	180,000.00	(509,005.00)	-73.88%
	Total Expenditures	1,541,721.05	872,020.63	1,343,349.06	907,944.18	(435,404.88)	-32.41%
282-000-7-899-05	Transfer Out	735,000.00	-	-	-	-	0.00%
	Total Transfers Out	735,000.00	-	-	-	-	0.00%
	Total Expenditures & Transfers Out	2,276,721.05	872,020.63	1,343,349.06	907,944.18	(435,404.88)	-32.41%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	3rd Penny Sales & Use Tax						
284-000-4-113-01	Sales & Use Tax	1,065,450.16	1,129,330.37	1,154,296.00	1,177,259.00	22,963.00	1.99%
284-000-4-661-01	Money Market Interest Income	54.52	5,029.95	1,000.00	10,663.00	9,663.00	966.30%
	Total Revenue	1,065,504.68	1,134,360.32	1,155,296.00	1,187,922.00	32,626.00	2.82%
284-000-6-700-17	Transfer in Electric	50,000.00	50,000.00	50,000.00	50,000.00	-	0.00%
	Total Transfers in	50,000.00	50,000.00	50,000.00	50,000.00	-	0.00%
	Total Revenue & Transfers In	1,115,504.68	1,184,360.32	1,205,296.00	1,237,922.00	32,626.00	2.71%
284-000-5-422-08	Website Contracted Services	-	11,140.96	13,000.00	27,022.00	14,022.00	107.86%
284-000-5-429-21	Chambers Visitors Bureau	233,504.00	218,432.00	227,050.00	227,050.00	-	0.00%
284-000-5-856-02	Brookings Chamber Promotional	66,460.00	87,500.00	30,000.00	40,000.00	10,000.00	33.33%
284-000-5-856-48	4th of July Fireworks Display	9,034.20	10,000.00	13,000.00	14,000.00	1,000.00	7.69%
284-000-5-856-49	SDSU Student Visitor Promotion	21,113.00	25,000.00	25,000.00	25,000.00	-	0.00%
284-000-5-856-65	Promotion of City	-	30,166.46	48,825.00	48,450.00	(375.00)	-0.77%
284-000-5-856-72	Downtown at Sundown	5,248.00	-	25,000.00	25,000.00	-	0.00%
284-000-5-856-73	Brookings Economic Dev Corp	188,862.00	215,000.00	215,000.00	215,000.00	-	0.00%
284-000-5-856-74	Brookings Downtown Inc	-	-	30,000.00	130,000.00	100,000.00	333.33%
284-000-5-856-76	SDSU Research Park	-	-	154,500.00	154,000.00	(500.00)	-0.32%
	Total Expenditures	524,221.20	597,239.42	781,375.00	905,522.00	124,147.00	15.89%
284-000-7-899-03	Transfer out to Swiftel Center	405,290.00	384,052.00	242,409.00	259,147.00	16,738.00	6.90%
284-000-7-899-05	Transfer out to GF	-	-	49,657.41	86,953.00	37,295.59	75.11%
	Total Transfers Out	405,290.00	384,052.00	292,066.41	346,100.00	54,033.59	18.50%
	Total Expenditures & Transfers Out	929,511.20	981,291.42	1,073,441.41	1,251,622.00	178,180.59	16.60%

(13,700.00)

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
BID (Pillow) Tax							
285-000-4-113-01	Pillow Tax	235,942.00	269,642.00	500,000.00	500,000.00	-	0.00%
285-000-4-661-01	Money Market Interest Income	47.77	2,322.05	500.00	4,518.00	4,018.00	803.60%
	Total Revenue	235,989.77	271,964.05	500,500.00	504,518.00	4,018.00	0.80%
285-000-5-429-07	Miscellaneous	4,703.40	5,387.44	4,000.00	4,000.00	-	0.00%
285-000-5-429-21	Convention & Visitors Bureau	149,000.00	238,000.00	243,075.00	280,950.00	37,875.00	15.58%
	Total Expenditures	153,703.40	243,387.44	247,075.00	284,950.00	37,875.00	15.33%
Public Art							
290-000-4-441-10	Arts Fund Donations	10,000.00	-	-	-	-	0.00%
290-000-4-661-00	Interest Income	41.25	962.08	-	-	-	0.00%
	Total Revenue	10,041.25	962.08	-	-	-	0.00%
290-000-6-700-17	Transfer In	73,520.00	46,520.00	54,494.00	90,280.00	35,786.00	65.67%
	Total Transfers In	73,520.00	46,520.00	54,494.00	90,280.00	35,786.00	65.67%
	Total Revenues & Transfers In	83,561.25	47,482.08	54,494.00	90,280.00	35,786.00	65.67%
290-000-5-422-07	Contracting Services	23,306.17	131,921.43	54,494.00	90,280.00	35,786.00	65.67%
	Total Expenditures	23,306.17	131,921.43	54,494.00	90,280.00	35,786.00	65.67%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Liquor Store						
601-000-4-380-04	Sales/Off Sale Miscellaneous	132,479.05	165,574.21	150,968.00	172,600.00	21,632.00	14.33%
601-000-4-380-05	Sales/Off Sale Lottery Machine	120.00	346.00	-	-	-	0.00%
601-000-4-380-06	Sales/Off Sale Lottery Tickets	30,908.20	42,500.49	18,758.00	40,000.00	21,242.00	113.24%
601-000-4-380-08	Sales/Off Sale Lottery Payout	(6,557.00)	(13,443.00)	-	-	-	0.00%
601-000-4-380-11	Sales/Off Sale Liquor	2,682,343.75	2,936,836.37	3,068,984.00	3,295,000.00	226,016.00	7.36%
601-000-4-380-21	Sales/Off Sale Wine	535,343.39	539,346.71	604,853.00	540,000.00	(64,853.00)	-10.72%
601-000-4-380-31	Sales/Off Sale Beer	1,122,937.65	1,162,131.14	1,118,776.00	1,215,000.00	96,224.00	8.60%
601-000-4-380-33	Sales/Off Sale Keg Deposits	1,539.99	305.00	3,000.00	3,000.00	-	0.00%
601-000-4-380-34	Sales/Off Sale Keg Returns	-	-	(3,000.00)	(3,000.00)	-	0.00%
601-000-4-380-99	Sales/Off Sale Deposit Adjust	2,540.45	(467.68)	-	-	-	0.00%
601-000-4-381-11	Sales/Operating Agree Liq/Wine	2,069,745.76	2,213,044.56	2,173,233.00	2,307,000.00	133,767.00	6.16%
601-000-4-381-31	Sales/Operating Agreement Beer	5,868,063.18	6,071,419.49	6,161,466.00	6,329,000.00	167,534.00	2.72%
601-000-4-661-00	Interest Income-Investments	463.00	-	1,000.00	1,000.00	-	0.00%
601-000-4-661-01	Money Market Interest Income	325.41	7,583.97	5,079.00	13,654.00	8,575.00	168.83%
601-000-4-664-00	Sale of Fixed Assets	-	6,000.00	-	-	-	0.00%
601-000-4-861-09	Miscellaneous (P)	5,141.98	3,683.80	-	-	-	0.00%
	Total Revenue	12,445,394.81	13,134,861.06	13,303,117.00	13,913,254.00	610,137.00	4.59%
601-000-5-101-00	Regular Pay	212,652.56	209,936.62	240,906.11	240,914.14	8.03	0.00%
601-000-5-101-01	Temporary Pay	83,833.21	131,780.07	89,610.00	90,000.00	390.00	0.44%
601-000-5-101-04	Overtime Pay	15,882.18	12,473.16	10,000.00	10,000.00	-	0.00%
601-000-5-101-10	Wellness Benefit	-	200.00	900.00	900.00	-	0.00%
601-000-5-120-00	FICA	22,808.87	25,486.02	26,118.33	26,148.78	30.45	0.12%
601-000-5-121-09	Retirement	13,396.28	12,759.79	15,108.37	15,108.85	0.48	0.00%
601-000-5-121-10	Pension Expense	(18,565.42)	(4,079.00)	-	-	-	0.00%
601-000-5-123-00	Group Insurance	28,378.81	27,791.84	29,531.33	54,010.15	24,478.82	82.89%
601-000-5-130-00	Workmans Compensation	1,922.95	2,949.50	3,126.47	2,448.19	(678.28)	-21.69%
	Total Personnel Services	360,309.44	419,298.00	415,300.61	439,530.11	24,229.50	5.83%
601-000-5-421-00	Insurance	49,776.22	54,926.37	58,878.16	60,667.20	1,789.04	3.04%
601-000-5-422-02	Contracted Auditing Services	2,775.18	(1,639.31)	2,500.00	3,500.00	1,000.00	40.00%
601-000-5-422-07	Contracting Services	12,155.76	9,088.57	5,500.00	39,700.00	34,200.00	621.82%
601-000-5-423-05	Advertising/Promotion Fees	16,851.96	9,085.09	15,000.00	15,000.00	-	0.00%
601-000-5-424-06	Rent	122,524.64	159,863.08	160,257.00	163,423.00	3,166.00	1.98%
601-000-5-425-04	Maintenance Equipment	16,836.95	1,304.79	3,000.00	3,000.00	-	0.00%
601-000-5-425-05	Maintenance Buildings	9,089.92	5,087.09	5,000.00	5,300.00	300.00	6.00%
601-000-5-426-01	Office Supplies	4,954.36	1,486.85	3,000.00	3,000.00	-	0.00%
601-000-5-426-03	General Supplies	21,888.72	25,138.14	13,000.00	15,000.00	2,000.00	15.38%
601-000-5-426-04	Cleaning Supplies	885.51	331.79	1,100.00	1,000.00	(100.00)	-9.09%
601-000-5-426-17	Uniforms	2,199.76	297.94	850.00	850.00	-	0.00%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Liquor Store, Contd.						
601-000-5-427-01	Travel & Lodging	2,984.78	2,514.10	2,500.00	2,500.00	-	0.00%
601-000-5-427-02	Registration & Training	-	504.81	3,500.00	2,000.00	(1,500.00)	-42.86%
601-000-5-428-01	Telephone	5,567.82	4,303.68	4,500.00	4,500.00	-	0.00%
601-000-5-428-02	Electric & Water	25,986.54	22,383.75	27,000.00	27,000.00	-	0.00%
601-000-5-428-03	Heat	3,332.93	3,548.16	4,000.00	4,000.00	-	0.00%
601-000-5-428-05	Hauling Service	2,717.39	3,187.06	3,000.00	3,300.00	300.00	10.00%
601-000-5-429-01	Membership & Dues	1,335.20	315.00	600.00	600.00	-	0.00%
601-000-5-429-04	License Fees	750.00	750.00	750.00	750.00	-	0.00%
601-000-5-429-15	Bad Debt Expense	17.72	-	150.00	-	(150.00)	-100.00%
601-000-5-469-00	Bank/Credit Card Fees	56,324.54	63,037.45	60,338.00	66,000.00	5,662.00	9.38%
601-000-5-852-01	Purchases/Liquor	1,988,255.03	2,198,642.07	2,209,669.00	2,372,400.00	162,731.00	7.36%
601-000-5-852-02	Purchases/Beer	901,673.66	936,386.85	895,021.00	972,000.00	76,979.00	8.60%
601-000-5-852-03	Purchases/Miscellaneous	100,174.24	114,594.18	101,148.00	115,642.00	14,494.00	14.33%
601-000-5-852-04	Purchases/Wine	421,849.61	408,165.48	447,591.00	416,055.00	(31,536.00)	-7.05%
601-000-5-852-06	Purchases/Lottery	30,238.80	27,697.61	17,820.00	38,000.00	20,180.00	113.24%
601-000-5-852-07	OA Purchases-Wine Liquor	2,073,862.68	2,225,150.66	2,173,233.05	2,307,000.00	133,766.95	6.16%
601-000-5-852-08	OA-Purchases Beer/Malt Beer	5,863,483.48	6,061,589.26	6,161,466.34	6,329,000.00	167,533.66	2.72%
601-000-5-852-09	Freight-In	-	-	51,762.12	-	(51,762.12)	-100.00%
601-000-5-856-01	Scholarship Program	-	80,000.00	100,000.00	100,000.00	-	0.00%
	Total Other Expenses	11,738,493.40	12,417,740.52	12,532,133.67	13,071,187.20	539,053.53	4.30%
601-000-5-920-00	Furniture & Equipment	27,770.05	16,078.85	3,000.00	6,000.00	3,000.00	100.00%
601-000-5-950-01	Capital less than \$5000	11,121.20	-	3,000.00	5,000.00	2,000.00	66.67%
601-000-5-950-10	IT Capital less than \$5000	-	-	2,100.00	4,000.00	1,900.00	90.48%
	Total Capital Expenses	38,891.25	16,078.85	8,100.00	15,000.00	6,900.00	85.19%
	Total Expenses	12,137,694.09	12,853,117.37	12,955,534.28	13,525,717.31	570,183.03	4.40%
601-000-7-899-00	Transfer out General Fund	380,000.00	380,000.00	345,000.00	387,536.69	42,536.69	12.33%
601-000-7-899-04	Transfer out to Edgebrook	106,877.00	100,000.00	100,000.00	100,000.00	-	0.00%
	Total Transfers Out	486,877.00	480,000.00	445,000.00	487,536.69	42,536.69	9.56%
	Total Expenses & Transfers Out	12,624,571.09	13,333,117.37	13,400,534.28	14,013,254.00	612,719.72	4.57%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Airport						
606-000-4-334-09	Grants	317,756.14	294,955.82	116,875.00	1,828,860.00	1,711,985.00	1464.80%
606-000-4-441-08	Reimbursed Expense	-	0.42	-	-	-	0.00%
606-000-4-848-10	Terminal Rent	2,939.20	1,074.72	1,106.88	1,140.00	33.12	2.99%
606-000-4-848-11	Landing Fees	1,990.00	3,085.00	3,000.00	3,000.00	-	0.00%
606-000-4-848-12	Rentals	38,601.74	45,427.62	45,782.00	46,125.00	343.00	0.75%
606-000-4-848-16	Fuel Flowage Fee	10,708.14	11,198.58	8,500.00	12,500.00	4,000.00	47.06%
606-000-4-861-09	Miscellaneous	125.00	125.00	210.00	210.00	-	0.00%
	Total Revenue	372,120.22	355,867.16	175,473.88	1,891,835.00	1,716,361.12	978.13%
606-000-6-700-03	Transfer In Landfill	220,167.00	226,155.00	239,000.00	243,122.81	4,122.81	1.73%
606-000-6-700-04	Transfer in Sales & Use Tax	114,900.00	153,192.00	76,875.00	127,140.00	50,265.00	65.39%
	Total Transfers In	335,067.00	379,347.00	315,875.00	370,262.81	54,387.81	17.22%
	Total Revenues & Transfers In	707,187.22	735,214.16	491,348.88	2,262,097.81	1,770,748.93	360.39%
606-000-5-101-00	Regular Pay	130,657.48	119,764.95	135,852.35	144,031.19	8,178.84	6.02%
606-000-5-101-01	Temporary Pay	-	6,161.25	5,000.00	6,800.00	1,800.00	36.00%
606-000-5-101-04	Overtime	3,144.40	2,314.01	4,000.00	4,000.00	-	0.00%
606-000-5-101-07	Clothing Allowance	300.00	300.00	800.00	650.00	(150.00)	-18.75%
606-000-5-101-10	Wellness Benefit	-	50.00	-	-	-	0.00%
606-000-5-120-00	FICA	9,493.86	8,504.73	11,115.63	11,894.31	778.68	7.01%
606-000-5-121-09	Retirement	7,984.11	7,153.02	8,439.14	8,920.87	481.73	5.71%
606-000-5-121-10	Pension Expense	(11,146.21)	(1,197.00)	-	-	-	0.00%
606-000-5-123-00	Group Insurance	25,515.46	24,176.83	32,550.05	38,515.82	5,965.77	18.33%
606-000-5-130-00	Workmans Compensation	2,060.98	3,444.32	3,650.98	2,763.75	(887.23)	-24.30%
	Total Personnel Services	168,010.08	170,672.11	201,408.15	217,575.94	16,167.79	8.03%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021	2022	2023	2024	Budget	Budget
		Actual	Actual	Adopted	Proposed	Change + /(-)	Change %
	Airport, Contd.						
606-000-5-421-00	Insurance	8,838.81	9,701.11	10,469.49	10,071.87	(397.62)	-3.80%
606-000-5-422-02	Contracted Auditing Services	1,244.00	670.00	4,000.00	4,000.00	-	0.00%
606-000-5-422-07	Contracting Services	4,712.00	6,115.00	9,500.00	9,500.00	-	0.00%
606-000-5-423-05	Advertising/Promotion Fees	315.08	295.00	200.00	-	(200.00)	-100.00%
606-000-5-425-01	Maintenance Office Equipment	40.49	133.21	200.00	200.00	-	0.00%
606-000-5-425-03	Maintenance of Trucks	663.70	-	1,000.00	750.00	(250.00)	-25.00%
606-000-5-425-04	Maintenance of Equipment	7,216.95	5,636.12	9,671.24	9,750.00	78.76	0.81%
606-000-5-425-05	Maintenance Buildings	1,455.90	2,705.47	2,000.00	2,000.00	-	0.00%
606-000-5-425-06	Maintenance Radio	-	-	200.00	200.00	-	0.00%
606-000-5-425-09	Maintenance Grounds	11,365.82	3,734.23	12,000.00	8,000.00	(4,000.00)	-33.33%
606-000-5-426-01	Office Supplies	85.64	164.00	1,500.00	250.00	(1,250.00)	-83.33%
606-000-5-426-03	General Supplies	2,341.95	781.50	3,500.00	1,500.00	(2,000.00)	-57.14%
606-000-5-426-04	Cleaning Supplies	119.65	-	150.00	150.00	-	0.00%
606-000-5-426-10	Gas	3,941.13	9,536.07	3,000.00	3,500.00	500.00	16.67%
606-000-5-426-11	Oil & Grease	326.65	383.22	500.00	500.00	-	0.00%
606-000-5-426-12	Tires	272.43	394.30	500.00	500.00	-	0.00%
606-000-5-426-13	Diesel Fuel	1,842.28	-	6,000.00	6,500.00	500.00	8.33%
606-000-5-426-15	Chemicals	351.77	225.98	750.00	750.00	-	0.00%
606-000-5-426-17	Uniforms	289.50	273.00	-	250.00	250.00	0.00%
606-000-5-426-28	Extinguishing Agents	779.45	-	300.00	500.00	200.00	66.67%
606-000-5-427-01	Travel & Lodging	-	3,028.04	4,200.00	3,500.00	(700.00)	-16.67%
606-000-5-427-02	Registration & Training	323.00	1,215.00	2,650.00	3,000.00	350.00	13.21%
606-000-5-428-01	Telephone	3,410.67	2,284.22	4,300.00	2,500.00	(1,800.00)	-41.86%
606-000-5-428-02	Electric & Water	14,131.63	12,844.13	15,000.00	13,500.00	(1,500.00)	-10.00%
606-000-5-428-03	Heat	3,286.76	4,486.81	4,000.00	4,750.00	750.00	18.75%
606-000-5-429-00	Miscellaneous	1,000.00	212.00	200.00	500.00	300.00	150.00%
606-000-5-429-01	Membership & Dues	300.00	300.00	400.00	400.00	-	0.00%
	Total Other Expenses	68,655.26	65,118.41	96,190.73	87,021.87	(9,168.86)	-9.53%
606-000-5-911-00	Buildings & Structures	-	-	15,000.00	-	(15,000.00)	-100.00%
606-000-5-930-00	Machinery & Auto Equipment	30,061.76	-	-	-	-	0.00%
606-000-5-940-00	Other Capital	473,387.50	98,249.18	125,000.00	1,956,000.00	1,831,000.00	1464.80%
606-000-5-950-01	Capital less than \$5000	-	-	2,250.00	-	(2,250.00)	-100.00%
606-000-5-950-10	IT Capital less than \$5000	-	-	1,500.00	1,500.00	-	0.00%
606-000-5-970-00	Runway Improvements	54,254.17	64,386.96	50,000.00	-	(50,000.00)	-100.00%
	Total Capital Expenses	557,703.43	162,636.14	193,750.00	1,957,500.00	1,763,750.00	910.32%
	Total Expenses	794,368.77	398,426.66	491,348.88	2,262,097.81	1,770,748.93	360.39%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021	2022	2023	2024	Budget	Budget
		Actual	Actual	Adopted	Proposed	Change + /(-)	Change %
	Edgebrook Golf Course						
607-000-4-346-04	Golf Fees	163,509.31	162,690.64	153,233.81	160,000.00	6,766.19	4.42%
607-000-4-346-05	Packages	250,585.57	277,638.02	175,000.00	250,000.00	75,000.00	42.86%
607-000-4-346-06	Cart Rentals	74,645.00	76,338.00	60,000.00	73,000.00	13,000.00	21.67%
607-000-4-346-26	Driving Range-Bucket	23,335.00	23,607.00	20,000.00	22,000.00	2,000.00	10.00%
607-000-4-346-27	Driving Range-Seasonal Single	3,859.00	7,211.00	3,000.00	3,500.00	500.00	16.67%
607-000-4-346-28	Driving Range-Seasonal Family	1,935.00	1,290.00	500.00	750.00	250.00	50.00%
607-000-4-346-29	Golf Lessons	11,724.76	18,359.56	11,500.00	-	(11,500.00)	-100.00%
607-000-4-346-45	CIP Fee	20,985.00	22,822.00	18,000.00	18,000.00	-	0.00%
607-000-4-346-46	Pro Shop Revenue	109,427.48	121,757.53	90,000.00	105,000.00	15,000.00	16.67%
607-000-4-347-00	15% Food and Beverage Sales	-	2,400.00	1,500.00	1,500.00	-	0.00%
607-000-4-441-08	Reimbursed Expense	1,881.02	2,176.57	-	-	-	0.00%
607-000-4-661-01	Money Market Interest Income	62.46	2,854.72	-	3,000.00	3,000.00	0.00%
607-000-4-664-00	Sales of Fixed Assets	-	2,863.84	-	-	-	0.00%
607-000-4-861-09	Cell Tower Rental	15,405.20	15,867.36	15,000.00	15,000.00	-	0.00%
	Total Revenue	677,354.80	737,876.24	547,733.81	651,750.00	104,016.19	18.99%
607-000-6-700-01	Transfer in Liquor Fund	106,877.00	100,000.00	100,000.00	100,000.00	-	0.00%
607-000-6-700-09	Transfer in 75% Public Improve	165,000.00	140,500.00	148,000.00	930,000.00	782,000.00	528.38%
	Total Transfers In	271,877.00	240,500.00	248,000.00	1,030,000.00	782,000.00	315.32%
	Total Revenues & Transfers In	949,231.80	978,376.24	795,733.81	1,681,750.00	886,016.19	111.35%
607-000-5-101-00	Regular Pay	116,390.93	125,487.96	124,366.05	128,418.27	4,052.22	3.26%
607-000-5-101-01	Temporary Pay	58,512.22	60,809.67	66,950.00	69,000.00	2,050.00	3.06%
607-000-5-101-04	Overtime Pay	1,028.40	1,769.94	2,000.00	2,000.00	-	0.00%
607-000-5-101-07	Clothing/Boot Allowance	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
607-000-5-120-00	FICA	12,898.74	13,754.61	14,865.18	15,332.00	466.82	3.14%
607-000-5-121-09	Retirement	6,888.60	7,358.34	7,641.96	7,885.10	243.14	3.18%
607-000-5-121-10	Pension Expense	(10,192.17)	(3,480.00)	-	-	-	0.00%
607-000-5-123-00	Group Insurance	10,340.02	11,873.10	13,166.00	8,392.94	(4,773.06)	-36.25%
607-000-5-130-00	Workmans Compensation	2,071.12	3,481.73	3,690.63	1,923.75	(1,766.88)	-47.87%
	Total Personnel Services	198,937.86	222,055.35	233,679.82	233,952.06	272.24	0.12%
607-000-5-421-00	Insurance	4,330.06	5,242.98	5,978.99	7,319.63	1,340.64	22.42%
607-000-5-422-02	Contracted Auditing Services	794.00	670.00	1,000.00	1,000.00	-	0.00%
607-000-5-422-04	Contracting Services/Pro	263,102.33	286,032.38	200,000.00	240,000.00	40,000.00	20.00%
607-000-5-422-15	Drug & Alcohol Testing	-	515.00	125.00	200.00	75.00	60.00%
607-000-5-423-05	Advertising & Promotional Fees	4,228.70	5,186.11	4,500.00	4,500.00	-	0.00%
607-000-5-424-01	Equipment Rental	33,453.53	32,942.01	35,000.00	35,000.00	-	0.00%
607-000-5-425-02	Maintenance Vehicles	459.80	241.35	500.00	500.00	-	0.00%
607-000-5-425-04	Maintenance Equipment	9,657.00	10,480.42	10,000.00	10,000.00	-	0.00%
607-000-5-425-05	Maintenance Buildings	14,054.45	5,456.18	7,500.00	7,500.00	-	0.00%

**City of Brookings
2024 Proposed Budget**



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change	Budget Change
						+ /(-)	%
	Edgebrook Golf Course, Contd.						
607-000-5-425-08	Maintenance Turf	4,151.90	3,955.87	4,250.00	4,250.00	-	0.00%
607-000-5-425-09	Maintenance Irrigation System	30,747.52	16,846.85	15,000.00	18,000.00	3,000.00	20.00%
607-000-5-426-01	Office Supplies	285.00	332.79	500.00	500.00	-	0.00%
607-000-5-426-03	General Supplies	6,906.60	7,669.39	8,000.00	8,500.00	500.00	6.25%
607-000-5-426-04	Cleaning Supplies	2,042.56	1,472.66	2,000.00	2,000.00	-	0.00%
607-000-5-426-10	Gasoline	8,166.45	11,225.01	9,200.00	10,500.00	1,300.00	14.13%
607-000-5-426-11	Oil & Grease Supplies	825.72	1,006.92	1,150.00	1,300.00	150.00	13.04%
607-000-5-426-12	Tires	(72.00)	-	1,000.00	500.00	(500.00)	-50.00%
607-000-5-426-13	Diesel Fuel	4,508.95	10,445.50	8,000.00	10,000.00	2,000.00	25.00%
607-000-5-426-14	Fertilizer Supplies	7,389.90	8,351.10	10,000.00	10,000.00	-	0.00%
607-000-5-426-15	Chemicals	18,069.53	20,126.31	20,000.00	20,000.00	-	0.00%
607-000-5-426-23	Sand	4,080.61	3,983.24	4,500.00	4,500.00	-	0.00%
607-000-5-427-01	Travel & Lodging	302.97	-	750.00	750.00	-	0.00%
607-000-5-427-02	Registration & Training	834.00	914.85	1,000.00	2,200.00	1,200.00	120.00%
607-000-5-428-01	Telephone	5,409.93	4,395.47	5,500.00	5,500.00	-	0.00%
607-000-5-428-02	Electric & Water	21,633.12	21,443.72	23,000.00	25,500.00	2,500.00	10.87%
607-000-5-428-03	Heat	3,015.16	3,393.74	4,000.00	4,000.00	-	0.00%
607-000-5-428-05	Hauling Service	371.54	-	200.00	200.00	-	0.00%
607-000-5-429-01	Membership & Dues	100.00	100.00	300.00	-	(300.00)	-100.00%
607-000-5-429-08	Postage	12.63	-	100.00	100.00	-	0.00%
607-000-5-469-00	Banking & Credit Card Fees	15,063.86	15,790.13	13,000.00	16,500.00	3,500.00	26.92%
607-000-5-470-00	Debt Service	-	-	18,000.00	18,000.00	-	0.00%
607-000-5-854-00	Refunds	856.42	1,481.26	-	-	-	0.00%
	Total Other Expenses	464,782.24	479,701.24	414,053.99	468,819.63	54,765.64	13.23%
607-000-5-920-00	Furniture & Equipment	19,251.74	700.00	23,000.00	-	(23,000.00)	-100.00%
607-000-5-930-00	Machinery & Auto Equipment	-	-	18,000.00	75,000.00	57,000.00	316.67%
607-000-5-940-00	Other Capital	155,509.85	114,359.21	107,000.00	855,000.00	748,000.00	699.07%
607-000-5-950-01	Capital less than \$5000	-	1,500.00	-	-	-	0.00%
	Total Capital Expenses	174,761.59	116,559.21	148,000.00	930,000.00	782,000.00	528.38%
	Total Expenses	838,481.69	818,315.80	795,733.81	1,632,771.69	837,037.88	105.19%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
	Solid Waste Collections						
612-000-4-447-00	Contributed Capital	-	-	307,927.66	414,685.33	106,757.67	34.67%
612-000-4-661-01	Money Market Interest Income	215.44	9,077.53	2,710.57	18,667.00	15,956.43	588.67%
612-000-4-848-01	Utility Billing	1,192,825.30	1,189,419.68	1,276,800.00	1,276,800.00	-	0.00%
612-000-4-861-09	Miscellaneous	439.33	2,204.15	-	-	-	0.00%
	Total Revenue	1,193,480.07	1,200,701.36	1,587,438.23	1,710,152.33	122,714.10	7.73%
612-000-5-101-00	Regular Pay	282,330.68	299,948.34	331,038.31	321,676.82	(9,361.49)	-2.83%
612-000-5-101-01	Temporary Pay	(81.98)	2,288.00	-	-	-	0.00%
612-000-5-101-04	Overtime Pay	29,139.35	16,899.82	10,000.00	10,000.00	-	0.00%
612-000-5-101-07	Clothing Allowance	2,500.00	2,500.00	2,750.00	2,750.00	-	0.00%
612-000-5-101-10	Wellness Benefit	-	50.00	-	-	-	0.00%
612-000-5-120-00	FICA	21,694.93	21,949.47	26,299.81	25,583.65	(716.16)	-2.72%
612-000-5-121-09	Retirement	18,895.77	10,685.61	20,627.30	20,065.61	(561.69)	-2.72%
612-000-5-121-10	Pension Expense	53,621.81	-	-	-	-	0.00%
612-000-5-123-00	Group Insurance	62,777.81	70,490.63	76,823.89	78,656.74	1,832.85	2.39%
612-000-5-130-00	Workmans Compensation	8,698.95	11,872.63	12,584.99	10,820.48	(1,764.51)	-14.02%
	Total Personnel Services	479,577.32	436,684.50	480,124.30	469,553.30	(10,571.00)	-2.20%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
		2021	2022	2023	2024	Budget	Budget
Account Number	Description	Actual	Actual	Adopted	Proposed	Change	Change
						+ /(-)	%
	Solid Waste Collections, Contd.						
612-000-5-421-00	Insurance	15,771.29	12,056.01	12,899.93	14,472.03	1,572.10	12.19%
612-000-5-422-02	Contracted Auditing Services	-	-	2,500.00	2,500.00	-	0.00%
612-000-5-422-06	Medical Services	-	-	300.00	300.00	-	0.00%
612-000-5-422-07	Contracting Services	57,659.00	50,757.91	83,000.00	83,225.00	225.00	0.27%
612-000-5-422-08	Computer Services	27,448.00	28,748.00	30,800.00	32,350.00	1,550.00	5.03%
612-000-5-422-15	Drug & Alcohol Testing	110.00	206.00	250.00	250.00	-	0.00%
612-000-5-423-01	Publication/Recording Fees	13.54	-	250.00	500.00	250.00	100.00%
612-000-5-423-05	Advertising & Promotional Fees	17,600.00	21,175.00	15,960.00	31,640.00	15,680.00	98.25%
612-000-5-425-03	Maintenance Trucks	61,396.52	59,146.37	69,828.00	119,300.00	49,472.00	70.85%
612-000-5-425-04	Maintenance Equipment	13,893.16	40,955.65	35,000.00	-	(35,000.00)	-100.00%
612-000-5-425-05	Maintenance Buildings	641.17	673.71	3,000.00	6,100.00	3,100.00	103.33%
612-000-5-425-06	Maintenance Radio	1,499.95	2,611.93	2,000.00	2,050.00	50.00	2.50%
612-000-5-426-01	Office Supplies	929.38	2,128.14	3,200.00	3,365.00	165.00	5.16%
612-000-5-426-03	General Supplies	6,684.81	968.26	6,500.00	7,150.00	650.00	10.00%
612-000-5-426-08	Supplies/Dumpsters & Carts	24,026.95	40,956.64	39,250.00	20,000.00	(19,250.00)	-49.04%
612-000-5-426-10	Gasoline	5,891.62	75.84	6,375.00	2,500.00	(3,875.00)	-60.78%
612-000-5-426-11	Oil & Grease Supplies	2,913.52	2,539.38	5,000.00	5,125.00	125.00	2.50%
612-000-5-426-12	Tires	11,886.10	22,335.88	12,624.00	14,000.00	1,376.00	10.90%
612-000-5-426-13	Diesel Fuel	55,509.11	86,294.92	90,000.00	90,000.00	-	0.00%
612-000-5-426-17	Uniforms	423.00	143.98	2,500.00	4,075.00	1,575.00	63.00%
612-000-5-427-01	Travel & Lodging	-	307.42	2,000.00	2,000.00	-	0.00%
612-000-5-427-02	Registration & Training	-	250.00	2,000.00	2,000.00	-	0.00%
612-000-5-428-01	Telephone	2,026.05	2,366.57	3,960.00	4,075.00	115.00	2.90%
612-000-5-428-02	Electric & Water	4,351.37	3,771.67	5,100.00	5,220.00	120.00	2.35%
612-000-5-428-03	Heat	3,822.19	16,627.28	7,667.00	7,667.00	-	0.00%
612-000-5-428-05	Hauling Service	268,882.19	272,487.65	255,300.00	268,180.00	12,880.00	5.05%
612-000-5-429-04	License Fees	-	-	50.00	55.00	5.00	10.00%
612-000-5-429-35	Yardwaste Program	10,129.08	-	-	-	-	0.00%
	Total Other Expenses	593,508.00	667,584.21	697,313.93	728,099.03	30,785.10	4.41%
612-000-5-930-00	Machinery & Auto Equipment	-	-	410,000.00	435,000.00	25,000.00	6.10%
612-000-5-940-00	Other Capital	-	-	-	77,500.00	77,500.00	0.00%
	Total Capital Expenses	-	-	410,000.00	512,500.00	102,500.00	25.00%
	Total Expenses	1,073,085.32	1,104,268.71	1,587,438.23	1,710,152.33	122,714.10	7.73%

**City of Brookings
2024 Proposed Budget**



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
Solid Waste Disposal							
625-000-4-334-09	Grants	-	6,278.88	-	-	-	0.00%
625-000-4-447-00	Contributed Capital	-	-	123,048.38	2,769,191.47	2,646,143.09	2150.49%
625-000-4-661-00	Interest Income	65,165.04	34,779.38	22,700.00	22,700.00	-	0.00%
625-000-4-661-01	Money Market Interest Income	964.23	41,233.98	1,000.00	82,945.00	81,945.00	8194.50%
625-000-4-848-03	Landfill Tickets	2,545,982.75	2,792,421.28	2,645,000.00	2,660,850.00	15,850.00	0.60%
625-000-4-848-12	Rentals	27,240.00	29,860.00	29,150.00	28,770.00	(380.00)	-1.30%
625-000-4-848-22	Recycled Materials	18,319.63	19,443.17	2,936.00	10,748.00	7,812.00	266.08%
625-000-4-861-09	Miscellaneous	8,584.74	32,922.29	-	-	-	0.00%
Total Revenue		2,666,256.39	2,956,938.98	2,823,834.38	5,575,204.47	2,751,370.09	97.43%
625-000-5-101-00	Regular Pay	286,820.43	277,099.94	510,683.15	577,857.86	67,174.71	13.15%
625-000-5-101-01	Temporary Pay	2,050.55	15,065.56	31,930.00	33,280.00	1,350.00	4.23%
625-000-5-101-04	Overtime Pay	49,138.74	30,502.42	10,000.00	12,000.00	2,000.00	20.00%
625-000-5-101-07	Clothing Allowance	1,766.70	2,000.00	2,250.00	2,250.00	-	0.00%
625-000-5-101-10	Wellness Benefit	-	325.00	-	-	-	0.00%
625-000-5-120-00	FICA	23,823.49	22,729.15	42,447.03	47,961.51	5,514.48	12.99%
625-000-5-121-09	Retirement	19,447.79	18,097.05	31,375.99	35,620.07	4,244.08	13.53%
625-000-5-121-10	Pension Expense	(113,111.96)	(5,104.00)	-	-	-	0.00%
625-000-5-123-00	Group Insurance	56,496.11	80,468.80	128,823.65	91,725.83	(37,097.82)	-28.80%
625-000-5-130-00	Workmans Compensation	4,741.98	7,495.97	7,945.73	11,386.64	3,440.91	43.31%
Total Personnel Services		331,173.83	448,679.89	765,455.55	812,081.91	46,626.36	6.09%
625-000-5-220-01	Restricted Closure	-	-	27,832.00	27,832.00	-	0.00%
625-000-5-220-02	Restricted Post Closure	-	-	18,396.00	41,419.00	23,023.00	125.15%
625-000-5-220-05	Restricted Future SW Facility	-	-	-	100,000.00	100,000.00	0.00%
625-000-5-421-00	Insurance	9,303.28	11,551.30	11,177.17	14,143.62	2,966.45	26.54%
625-000-5-422-01	Legal Services	-	-	300.00	300.00	-	0.00%
625-000-5-422-02	Contracted Auditing Services	3,510.00	2,961.00	2,500.00	2,500.00	-	0.00%
625-000-5-422-03	Consulting & Engineering	57,100.65	114,961.78	49,500.00	43,500.00	(6,000.00)	-12.12%
625-000-5-422-06	Medical Services	899.25	-	200.00	200.00	-	0.00%
625-000-5-422-07	Contracting Services	54,654.98	88,940.49	102,960.00	230,247.12	127,287.12	123.63%
625-000-5-422-08	Computer Services	2,341.66	-	13,900.00	7,400.00	(6,500.00)	-46.76%
625-000-5-422-09	Testing Services	12,354.39	26,288.25	25,000.00	30,000.00	5,000.00	20.00%
625-000-5-422-15	Drug & Alcohol Testing	73.00	25.00	200.00	200.00	-	0.00%
625-000-5-423-01	Publication/Recording Fees	-	-	200.00	200.00	-	0.00%
625-000-5-423-05	Advertising/Promotion Fees	8,049.00	2,535.50	10,500.00	10,500.00	-	0.00%
625-000-5-424-01	Equipment Rentals	980.51	1,084.68	-	10,000.00	10,000.00	0.00%
625-000-5-425-03	Maintenance Trucks	9,802.65	6,701.99	10,500.00	10,500.00	-	0.00%
625-000-5-425-04	Maintenance Equipment	229,152.87	138,339.19	96,000.00	102,200.00	6,200.00	6.46%

City of Brookings
2024 Proposed Budget



						Req vs PY Adopted	
Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget	Budget
						Change + /(-)	Change %
	Solid Waste Disposal, Contd.						
625-000-5-425-05	Maintenance Buildings	4,265.47	5,080.77	10,000.00	10,750.00	750.00	7.50%
625-000-5-425-09	Maintenance Grounds	23,876.35	1,991.92	17,427.00	34,000.00	16,573.00	95.10%
625-000-5-426-01	Office Supplies	2,977.36	2,889.44	6,000.00	4,440.00	(1,560.00)	-26.00%
625-000-5-426-03	General Supplies	7,814.40	12,146.84	11,730.00	13,230.00	1,500.00	12.79%
625-000-5-426-04	Janitorial Supplies	9,819.39	8,332.43	7,000.00	4,016.00	(2,984.00)	-42.63%
625-000-5-426-09	Subscriptions/Books	-	-	850.00	-	(850.00)	-100.00%
625-000-5-426-10	Gasoline	5,605.19	7,453.94	6,375.00	6,375.00	-	0.00%
625-000-5-426-11	Oil & Grease Supplies	2,179.59	1,027.54	7,500.00	5,000.00	(2,500.00)	-33.33%
625-000-5-426-12	Tires	1,424.99	2,668.95	15,000.00	20,000.00	5,000.00	33.33%
625-000-5-426-13	Diesel Fuel	60,975.09	134,233.39	128,437.50	128,437.50	-	0.00%
625-000-5-426-17	Uniforms	2,530.00	102.98	1,500.00	5,000.00	3,500.00	233.33%
625-000-5-426-18	Gravel	7,048.77	9,078.96	15,000.00	30,000.00	15,000.00	100.00%
625-000-5-426-27	Alternate Cover	10,912.50	14,006.75	20,317.50	20,931.75	614.25	3.02%
625-000-5-427-01	Travel & Lodging	-	644.81	7,000.00	8,500.00	1,500.00	21.43%
625-000-5-427-02	Registration & Training	155.00	2,432.47	6,750.00	10,000.00	3,250.00	48.15%
625-000-5-428-01	Telephone	2,411.15	3,205.82	2,700.00	4,200.00	1,500.00	55.56%
625-000-5-428-02	Electric & Water	3,190.71	2,762.84	4,200.00	4,920.00	720.00	17.14%
625-000-5-428-03	Heat	6,937.85	26,971.01	13,090.00	13,390.00	300.00	2.29%
625-000-5-428-05	Hauling Service	8,459.64	8,820.00	10,000.00	12,500.00	2,500.00	25.00%
625-000-5-429-01	Membership & Dues	1,200.00	745.00	2,750.00	4,350.00	1,600.00	58.18%
625-000-5-429-05	Rodent Control	1,960.68	2,060.20	2,500.00	3,000.00	500.00	20.00%
625-000-5-429-07	Miscellaneous Services	3,573.45	3,900.84	2,750.00	3,450.00	700.00	25.45%
625-000-5-429-11	State Fees	52,839.98	56,467.88	62,000.00	62,000.00	-	0.00%
625-000-5-429-16	Solid Waste Committee	700.00	-	-	-	-	0.00%
625-000-5-429-18	Bad Debt Expense	388.24	-	-	-	-	0.00%
625-000-5-432-00	Post Closure	284,700.00	118,219.00	-	-	-	0.00%
625-000-5-897-00	Interest Expense	500.00	500.00	500.00	500.00	-	0.00%
	Total Other Expenses	894,668.04	819,132.96	730,542.17	1,040,131.99	309,589.82	42.38%
625-000-5-911-00	Buildings & Structures	100,000.00	-	454,500.00	2,587,500.00	2,133,000.00	469.31%
625-000-5-920-00	Furniture & Equipment	-	-	15,000.00	35,000.00	20,000.00	133.33%
625-000-5-930-00	Machinery & Auto Equipment	-	970,871.21	140,250.00	530,000.00	389,750.00	277.90%
625-000-5-940-07	IT Other Capital	-	-	-	8,000.00	8,000.00	0.00%
625-000-5-950-01	Capital less than \$5000	17,603.26	-	15,000.00	-	(15,000.00)	-100.00%
625-000-5-950-10	IT Capital less than \$5000	-	-	6,000.00	9,000.00	3,000.00	50.00%
	Total Capital Expenses	117,603.26	970,871.21	630,750.00	3,169,500.00	2,538,750.00	402.50%
	Total Expenses	1,343,445.13	2,238,684.06	2,126,747.72	5,021,713.90	2,894,966.18	136.12%

City of Brookings
2024 Proposed Budget



Req vs PY Adopted

Account Number	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	Budget Change + /(-)	Budget Change %
Solid Waste Disposal, Contd.							
625-000-7-899-00	Transfer out General Fund	479,833.00	469,345.00	324,067.00	310,367.76	(13,699.24)	-4.23%
625-000-7-899-01	Transfer out Airport	220,167.00	226,155.00	239,000.00	243,122.81	4,122.81	1.73%
625-000-7-899-24	Transfer out to Public Art	2,150.00	100.00	100.00	-	(100.00)	-100.00%
	Total Transfers Out	702,150.00	695,600.00	563,167.00	553,490.57	(9,676.43)	-1.72%
	Total Expenses & Transfers Out	2,045,595.13	2,934,284.06	2,689,914.72	5,575,204.47	2,885,289.75	107.26%
R&T Center							
630-000-4-661-01	Money Market Interest Income	13.29	618.17	-	-	-	0.00%
630-000-4-848-12	Rentals	48,427.79	118,106.04	118,600.41	116,944.00	(1,656.41)	-1.40%
630-000-4-861-09	Miscellaneous	31,898.34	34,543.16	23,000.00	32,000.00	9,000.00	39.13%
	Total Revenue	80,339.42	153,267.37	141,600.41	148,944.00	7,343.59	5.19%
630-000-5-101-01	Temporary Pay	-	-	2,570.88	-	(2,570.88)	-100.00%
630-000-5-120-00	FICA	-	-	196.67	-	(196.67)	-100.00%
630-000-5-121-10	Pension Expense	9,588.00	-	-	-	-	0.00%
	Total Personnel Services	9,588.00	-	2,767.55	-	(2,767.55)	-100.00%
630-000-5-421-00	Insurance	3,782.37	4,679.90	5,381.88	5,079.42	(302.46)	-5.62%
630-000-5-422-07	Contracting Services	4,950.35	6,092.87	13,000.00	14,600.00	1,600.00	12.31%
630-000-5-425-04	Maintenance Equipment	32,392.28	7,806.06	14,000.00	16,000.00	2,000.00	14.29%
630-000-5-425-05	Maintenance Buildings	3,268.97	12,732.09	4,000.00	4,000.00	-	0.00%
630-000-5-426-03	General Supplies	240.59	-	200.00	200.00	-	0.00%
630-000-5-426-04	Cleaning Supplies	447.88	524.42	1,000.00	1,000.00	-	0.00%
630-000-5-428-01	Telephone	(27.36)	-	750.00	750.00	-	0.00%
630-000-5-428-02	Electric & Water	48,159.10	42,113.88	43,000.00	43,000.00	-	0.00%
630-000-5-428-03	Heat	8,403.08	9,201.11	15,000.00	10,000.00	(5,000.00)	-33.33%
630-000-5-428-05	Hauling Service	3,457.55	3,246.82	3,000.00	3,500.00	500.00	16.67%
630-000-5-429-07	Miscellaneous Services	(69,678.25)	-	-	-	-	0.00%
	Total Expenses	35,396.56	86,397.15	99,331.88	98,129.42	(1,202.46)	-1.21%
630-000-7-899-00	Transfer out General Fund	45,501.00	38,270.00	39,500.98	50,814.58	11,313.60	28.64%
	Total Transfers Out	45,501.00	38,270.00	39,500.98	50,814.58	11,313.60	28.64%
	Total Expenses & Transfers Out	90,485.56	124,667.15	141,600.41	148,944.00	7,343.59	5.19%