

# **City Council Agenda Item Memo**

**From:** Ashley Rentsch, Finance Director

**Council Meeting:** December 9, 2025

**Subject:** Resolution 25-100: Transferring Contingency to City Departments

**Presenter:** Ashley Rentsch, Finance Director

## **Summary and Recommended Action:**

Staff recommends approval of this resolution to authorize a contingency transfer of \$34,000 to the Forestry Department to support unanticipated operational expenses in 2025.

## **Item Details:**

The proposed contingency transfer includes:

- \$11,000 to Temporary Pay
- \$11,000 to Worker's Compensation
- \$12,000 to Maintenance Equipment

These needs are primarily driven by the City's ongoing emerald ash borer (EAB) remediation efforts, which have led to increased wear and tear on equipment and a greater need for temporary or seasonal labor. Additionally, the worker's compensation increase is due to a rise in annual premium costs. Because of the physical and hazardous nature of forestry operations, this department represents one of the City's highest insurance cost areas. Premiums increased across all departments in 2025, and the Forestry Department's allocation rose accordingly.

## **Legal Consideration:**

Per SDCL 9-21-6.1 and City policy, a contingency transfer may be authorized by resolution of the governing body when sufficient appropriations are available and the transfer is necessary to meet public purposes.

## **Strategic Plan Consideration:**

- Fiscal Responsibility – The City of Brookings will responsibly manage resources through transparency, efficiency, equity, and exceptional customer service.
- Safe, Inclusive, Connected Community – The City of Brookings will create an environment for inclusive programs, gathering places, and events where the community can safely live, work and come together to participate in opportunities for learning, recreation and enjoyment.

**Financial Consideration:**

This resolution authorizes the following contingency transfer for 2025:

- \$34,000 from the General Fund Contingency to the Forestry Department
  - \$11,000 to Temporary Pay
  - \$11,000 to Worker's Compensation
  - \$11,000 to Maintenance Equipment

**Supporting Documentation:**

Resolution