



AGENDA ITEM ANALYSIS

Project/Issue Name: 22-29 An Ordinance of the City Council Approving Budget Amendment No. 1 to the Budget for the Fiscal Year 2022.

Submitted By: Meghin Cook, Finance Director

Date: May 3, 2022

Issue Statement

To amend the 2022 budget.

Discussion and/or Analysis

This is the first budget amendment for 2022, with a purpose to amend the 2022 budget to better reflect revenues over expenditures. The changes are listed in the table below:

Changes	Account Type	Fund Department	Amount	2022 Orig Budget Net Income/Loss	2022 Amend #1 Net Income/Loss
GENERAL FUND: ADMIN/BUILDS					
Contract Operations: Engineering of Admin Remodel	Expense	100 Admin	50,000.00		
Contract Operations: Disengaging Pearson Kelly	Expense	100 Admin	(35,000.00)		
Contract Operations: KPM Audit	Expense	100 Admin	1,250.00		
Contract Operations: Maximist - Larry Brown January	Expense	100 Admin	7,125.00		
Contract Operations: CU Broadband	Expense	100 Admin	60,000.00		
Software Support: (Microsoft lic upgrade & see,click,fix)	Expense	100 Admin	33,578.00		
Cybersecurity: Cybersecurity (Phishing Awareness Program)	Expense	100 Admin - IT	5,000.00		
BUILDS Sponsorship Revenue	Revenue	100 BUILDS	(14,500.00)		
Salaries, Benefits, Retirement	Expense	100 BUILDS	46,318.00		
3 positions 1/2 year - associate planner budgeted but adding					
1 - 1/4 Builds Customer Service					
1 - Building Inspector (May)					
1 - Additional Planner					
BUILDS Sponsorship Expense	Expense	100 BUILDS	14,500.00		
Net Loss		100	168,271	417,850	249,579
PARKS & REC FUND					
Contract Operations: Engineering for Sawyer Land	Expense	210 Parks & Rec	45,000		
Net Loss		210	45,000	(42,818)	(87,818)
STREET FUND					
Salaries, Benefits, Retirement	Expense	220 Street Admin	40,020		
3 positions 1/2 year - associate planner budgeted but adding					
1 - 1/4 Builds Customer Service					
1 - Building Inspector (May) -- based on volume					
1 - Project Manager (bond proceeds - watch for transf based on proj)					
Training: ICMA Training (split 1/3) - Jason Davis	Expense	220 Street Admin	665		
Contract Operations: Bond Rating/Closing Exp	Expense	220 Street Admin	12,323		
Insurance Other than Employer: Inland Marine Cov. Trailer PW Site	Expense	220 Street Admin	1,717		
General Supplies & Supplies	Expense	220 Street Admin	7,500		
Capital: Snow Plow	Expense	220 Street	6,992		
Street Sign Repair	Expense	220 Street	11,500		
Fuel -- 10% Increase	Expense	220 Street	4,000		
Bond Payments	Expense	220 Street	47,713		
Net Loss		220	132,430	(250,954)	(383,384)



Changes	Account Type	Fund Department	Amount	2022 Orig Budget Net Income/Loss	2022 Amend #1 Net Income/Loss
GRANT FUND					
Federal Grants, ARPA	Revenue	250	(16,462)		
ARPA, Brookline Liftstation	Expense	250	16,462		
Net Loss		250	-	(1,467,047)	(1,467,047)
CAPITAL IMPROVEMENT SALES TAX (CIST) FUND					
Interest Revenue	Revenue	310	(5,200)		
Fleet Vehicles: PD Increase in vehicles not delivered 2021 + Equip	Expense	310	149,600		
Special Projects, Signs: Gateway Signs (Complete)	Expense	310	4,419		
Special Projects, Downtown Imp.: Lights at the Amp	Expense	310	868		
Special Projects, Other	Expense	310	278		
Net Loss		310	149,966	(177,706)	(327,671)
FIRE SALES TAX FUND					
Capital: Additional Portable Radios	Expense	320	50,000		
Net Loss		320	50,000	(27,377)	(77,377)
WATER FUND					
Hydrant Meter Revenue	Revenue	510 Water	(4,500)		
Interest Revenue	Revenue	510 Water	(21,000)		
Refunds & Reimbursements: Excavator Check from MPR	Revenue	510 Water	(53,585)		
Salaries, Benefits, Retirement	Expense	510 Water Admin	40,020		
3 positions 1/2 year - associate planner budgeted but adding					
1 - 1/4 Builds Customer Service					
1 - Building Inspector (May)					
1 - Project Manager					
Contract Operations: Bond Rating/Closing Exp	Expense	510 Water Admin	12,798		
Insurance Other than Employer: Inland Marine Cov. Trailer PW Site	Expense	510 Water Admin	1,717		
General Supplies & Supplies	Expense	510 Water Admin	12,000		
Fuel -- 10% Increase	Expense	510 Water	2,200		
Repairs & Maintenance, Wells: Well #6 Repairs	Expense	510 Water	6,000		
Credit Card & Online Fees	Expense	510 Water	4,000		
Capital, Vehicles: New Excavator	Expense	510 Water	74,950		
Bond Payments	Expense	510 Water	47,713		
Net Loss		510	122,313	117,670	(4,643)
WASTEWATER FUND					
Interest Revenue	Revenue	520 Wastewater	(41,000)		
Bond Proceeds	Revenue	520 Wastewater	(43,003,968)		
Salaries, Benefits, Retirement	Expense	520 WW Admin	40,020		
3 positions 1/2 year - associate planner budgeted but adding					
1 - 1/4 Builds Customer Service					
1 - Building Inspector (May)					
1 - Project Manager					
Contract Operations: Bond Rating/Closing Exp/Security System	Expense	520 WW Admin	140,283		
Insurance Other than Employer: Inland Marine Cov. Trailer PW Site	Expense	520 WW Admin	1,717		
Software Support & Licensing	Expense	520 WW Admin	8,000		
General Supplies & Supplies	Expense	520 WW Admin	7,500		
Capital, WWTP Upgrades (2022 Bond)	Expense	520 Wastewater	41,906,561		
Sludge Disposal	Expense	520 Wastewater	25,000		
Credit Card & Online Fees	Expense	520 Wastewater	4,000		
Fuel -- 10% Increase	Expense	520 Wastewater	1,500		
Debt Payment - offset w/ capital for year 1	Expense	520 Wastewater	1,097,407		
Net Loss		520	187,019	(134,315)	(321,334)

Recommended Action

Staff recommends approval.