



## 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: April 19, 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
<b>GENERAL FUND: ADMIN/BUILDS</b>					
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 3 positions 1/2 year - associate planner budgeted but adding 1 - 1/4 Builds Customer Service 1 - Building Inspector (May) 1 - Additional Planner	Expense	100 BUILDS	46,318.00		
BUILDS Sponsorship Expense	Expense	100 BUILDS	14,500.00		
<b>Net Loss</b>		<b>100</b>	<b>168,271</b>	<b>417,850</b>	<b>249,579</b>
<b>PARKS &amp; REC FUND</b>					
Contract Operations: Engineering for Sawyer Land	Expense	210 Parks & Rec	45,000		
<b>Net Loss</b>		<b>210</b>	<b>45,000</b>	<b>(42,818)</b>	<b>(87,818)</b>
<b>STREET FUND</b>					
Salaries, Benefits, Retirement 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)	Expense	220 Street Admin	40,020		
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		
<b>Net Loss</b>		<b>220</b>	<b>132,430</b>	<b>(250,954)</b>	<b>(383,384)</b>



Changes	Account Type	Fund Department	Amount	2022 Orig Budget Net Income/Loss	2022 Amend #1 Net Income/Loss
<b>GRANT FUND</b>					
Federal Grants, ARPA	Revenue	250	(16,462)		
ARPA, Brookline Liftstation	Expense	250	16,462		
<b>Net Loss</b>		<b>250</b>	<b>-</b>	<b>(1,467,047)</b>	<b>(1,467,047)</b>
<b>CAPITAL IMPROVEMENT SALES TAX (CIST) FUND</b>					
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		
<b>Net Loss</b>		<b>310</b>	<b>149,966</b>	<b>(177,706)</b>	<b>(327,671)</b>
<b>FIRE SALES TAX FUND</b>					
Capital: Additional Portable Radios	Expense	320	50,000		
<b>Net Loss</b>		<b>320</b>	<b>50,000</b>	<b>(27,377)</b>	<b>(77,377)</b>
<b>WATER FUND</b>					
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		
<b>Net Loss</b>		<b>510</b>	<b>122,313</b>	<b>117,670</b>	<b>(4,643)</b>
<b>WASTEWATER FUND</b>					
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 Ugrades (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		
<b>Net Loss</b>		<b>520</b>	<b>187,019</b>	<b>(134,315)</b>	<b>(321,334)</b>

**Recommended Action**

Staff recommends approval.