



TO: Mayor and City Council

FROM: Jennifer Ferrer-Santa Ines, Director of Finance and Budget  
Kimberly Dominé, Finance Division Manager  
Jen Paxton, Financial Services Officer

DATE: October 14, 2022

RE: 2022 Budget Ordinance

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This budget ordinance effects course corrections based on new information for the 2022 Budget year that was not known at the time of budget adoption. Staff routinely brings budget amendments, approximately quarterly to be transparent and accountable.

Budget amendment is a recurring budget process step; staff accumulates new information anticipating to bring adjustments of this type to council on an approximately quarterly basis and is typically for one of four reasons:

- 1) New additional revenue makes it possible to approve additional related expenses,
- 2) Prior-year budgeted obligations need to be rolled forward to match disbursement in the current year, if not yet disbursed by Feb. 28th (60 days)
- 3) Accumulated fund balances can be appropriated, and
- 4) Corrections or changes between funds.

Staff requests approval of adjustments and corrections to the 2022 budget that are now known that were not known at the time of adoption, per the attached detail spreadsheet, described in more detail as follows. Item numbers listed match red Ref #'s on attached spreadsheet:

**New Revenue:**

- 1). Streets Capital Fund 346 Systemic Pedestrian Safety Improvement Grant; this adjustment increases both revenue and expense in equal and offsetting amounts. \$577,000.
- 2). General Fund 001 Department of Commerce CHIP Grant this is adjustment increases both revenue and expense in equal and offsetting amounts. \$922,283.

**From Fund Balance:**

The adjustments and corrections to the 2022 budget that are now known that were not known at the time of adoption, are:

- 3). Increase expenditures in Water Operating Fund 474 for automated meter reading system supplies. \$115,480
- 4). Increase expenditures in Equipment Rental Capital Fund 552 for police vehicles. \$736,578
- 5). Increase expenditures in Cemetery Fund 144 due to rising costs of operations. \$8,000



- 6). Increase expenditures in Cumulative Reserve Capital Fund 392 for Cayenta Software Upgrade. \$7000.
- 7). Increase expenditures in Capital Theatre Construction Fund 322 for theatre seating, dome lighting, balcony rail lighting, and handrail modifications. \$60,000
- 8). Increase expenditures in Workers Comp Fund 514 for increased worker's comp claims. \$302,000
- 9). Increase expenditures in Criminal Justice 3% Fund for increase in operational costs. \$500

**House Keeping:**

- 10) Interest on Debt expense for 2018 refund 2015 Soccer Complex omitted from the budget. Increase expenditures \$35
- 11) Due to rising costs of fuel prices increase Fuel Resale in both expenditures and revenues \$65,500.