

City Council Agenda Memo

From: Erick Rangel, Chief Financial Officer

Council Meeting: February 14, 2023 / February 28, 2023

Subject: Ordinance 23-006: Budget Amendment No. 11 to the 2022 Budget

Presenter: Ashley Rentsch, Senior Finance Manager

Summary:

City of Brookings Staff continually monitors departmental budgets and brings amendments to the City Council as necessary to account for circumstances not anticipated in the originally adopted appropriation ordinance. This ensures compliance with state and local laws and maintains transparency regarding the City's operational needs. This four-part budget amendment increases budget authority in the General Fund to account year-end adjustments needed based on additional revenues received and expenditures incurred.

Background:

General Fund departments including Subsidies, Fire, Police, and City Clerk require budget supplements to ensure proper authority for end of year expenditures. Many of these expenditures are related to revenues received that generated a resulting unbudgeted expenditure. This Ordinance resolves overages based on departmental needs after recognizing 2022 expenditures.

Item Details:

PART 1

<u>Dept./Fund</u>	<u>Budgetary Account</u>	<u>Increase/(Decrease) Amount</u>	<u>Description</u>
Subsidies	Revenue	\$ 65,000	SD Community Foundation Pass-Through to Chamber, BEDC Reimbursed Expense
Subsidies	Expenditure	\$ 65,000	SD Community Foundation Pass-Through to Chamber, BEDC Reimbursed Expense

PART 2

<u>Dept./Fund</u>	<u>Budgetary Account</u>	<u>Increase/(Decrease) Amount</u>	<u>Description</u>
Fire Department	Revenue	\$ 49,002	Fire Department Revenues in excess of Budget
Fire Department	Expenditure	\$ 49,002	Fire Department Expenditures related to increase in revenues

PART 3

<u>Dept./Fund</u>	<u>Budgetary Account</u>	<u>Increase/(Decrease) Amount</u>	<u>Description</u>
Police Department	Revenue	\$ 20,591	Increase budget to recognize drone reimbursement
Police Department	Expenditure	\$ 20,591	Increase exp budget to recognize reimbursed drone.

PART 4

<u>Dept./Fund</u>	<u>Budgetary Account</u>	<u>Increase/(Decrease) Amount</u>	<u>Description</u>
City Clerk	Revenue	\$ 6,954	Increase rev budget for reimbursement received from Brookings School District.
City Clerk	Expenditure	\$ 6,954	Increase election expense budget by reimbursement received from Brookings School District.

Legal Consideration:

None.

Strategic Plan Consideration:

This action supports fiscal responsibility by ensuring proper budget authority for final 2022 expenditures and increasing transparency regarding reimbursed expenses.

Financial Consideration:

All adjustments proposed in this amendment are budget neutral, increasing budget authority for both revenues and expenditures.

Options and Recommendation:

The City Council has the following options:

1. Approve as presented
2. Amend
3. Deny
4. Move the item to a Study Session
5. Discuss / take no action / table

Staff recommends approval.

Supporting Documentation:

Memo

Ordinance