

# FY2023 Proposed September Budget Amendments



This document provides detailed information on the proposed FY2023 September budget amendments for the City of Pocatello.

A public hearing on the proposed budget amendments will be held at 6:00 pm on Thursday, September 21, 2023 in the Council Chambers at City Hall, 911 North 7<sup>th</sup> Avenue, Pocatello, Idaho 83201.

The City Council is scheduled to subsequently consider an amendment to the FY2023 Budget Ordinance at the September 21, 2023 Council Meeting.

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MEMORANDUM FOR: Mayor Blad, Council Members & Citizen Stakeholders

FROM: Brandy Myers, Accountant

SUBJECT: **Proposed FY23 September Budget Amendments**

DATE: September 21, 2023

1. **FOR INFORMATION.**

2. **Purpose.** To provide information regarding proposed FY23 September Budget Amendments.

3. **Discussion.**

a. **General.** Every year the City finds it necessary to amend the budget to account for unanticipated grants or other situations. Although the City may have been awarded a grant, the Council must still authorize the new expenditures in the budget. The budget amendment process is similar to that of the original budget: publish a public notice twice with the details, hold a public hearing and then adopt an amended budget ordinance. This third ordinance amendment could increase some budgets.

b. **Summary:**

FY 2023 Proposed September 2023 Budget Amendments						
Ref #	Department Description	Fund	Amount	Revenue Source	Reserve Balance - (Draft) / Department Balance	Notes/Description
1	Animal Shelter	001	\$16,554	Animal/General Fund	\$16,554.00	The Animal department would like authority to help offset the cost of Dr. Hill's contract from local reimbursement revenue.
2	Animal Shelter	001	\$11,095	Animal/General Fund	\$11,675.00	The Animal department would like authority to help offset the cost of Dr. Hill's contract from donation revenue.
3	Animal Shelter	001	\$50,000	General / NonDepartment	\$803,832.00	The Animal department would like authority to bring the operation budget current from the unexpected external veterinary service ,building repairs, and increase in costs. Funds will come from NonDepartmental.
4	Parks Department	001	\$89,678	ICCU	Donation	The Parks department would like authority to use funds donated by ICCU in the amount of \$400,000 for the splash pad at OK Ward.
5	CRC	004	\$100,000	General / NonDepartment	\$803,832.00	The department would like authority for the unexpected repairs and increased cost of goods. The funds will come from Nondepartmental
6	Outdoor Rec	004	\$25,000	General / NonDepartment	\$803,832.00	The department would like authority for the unexpected repairs/and increase in staffing due to the long winter at the Nordic Center. The funds will come from NonDepartmental
7	Ross Park Aquatic	004	\$50,000	General / NonDepartment	\$803,832.00	The department would like authority for the unexpected repairs and loss of revenue due to the long cold spring. The funds will come from NonDepartmental
8	Zoo Idaho	004	\$25,000	General / NonDepartment	\$803,832.00	The department would like authority for the unexpected repairs/and increase in animal food. The funds will come from NonDepartmental
9	Library Department	007	\$50,000	Fund 007	Donation	The Library department would like authority for their STEAM space. Revenue is coming from donations.

10	Ambulance	035	\$1,219	Fire / General Fund	Reimbursement	Previous budget amendment was incorrectly requested for Fire but was actually for Ambulance. The department would like to correct this mistake and move the reimbursement from Courtesy Ford to the Ambulance department.
11	Fleet Department	051	\$450,000	Fund 051	\$2,294,037.00	The Fleet department would like authority for their parts cost and large repairs. Revenues will come from the internal transfers paid by the departments for work completed.
12	Employee Wellness	053	\$11,035	Fund 053	Reimbursement	The Employee Wellness program would like authority to use the One Bridge Benefits FSA 2022 plan year excess funds. They would like to use these funds towards Employee Wellness projects.
13	Federal Aid Projects	070	\$387,692	Fund 070	\$1,420,951.00	The Federal Aid Project department would like to request authority for the Center Street Underpass City match required by ITD.
14	WPC Capital Projects	074	\$2,000,000	Fund 074	\$11,074,173.00	The WPC department would like to request authority for the Dewatering project approved by Council on March 02, 2023.
15	Capital Improvement - Parks Department	078	\$310,321	ICCU	Donation	Parks department would to move the remaining funds donated by ICCU to Fund 078 for the completion of the splash pad at OK Ward in FY24. This amount is \$310,321
16	General Fund	001	\$72,906	Fund 952	\$1,043,868.00	Funds from Retirement Savings 952 are needed to cover planned and unplanned retirements and other payoffs. Total needed for all departments is \$177,368. This will cover the last six months of FY23 payoffs.
17	Street Fund	003	\$379			
18	Recreation	004	\$52,209			
19	Cemetery Dept	005	\$24,055			
20	Library	007	\$53			
21	Transit Urban	009	\$2,614			
22	Sanitation	030	\$6,783			
23	Water	031	\$18,369			
	Combined Total		\$177,368			
	<b>GRAND TOTAL</b>		<b>\$3,754,962</b>			

c. **Timeline.** The proposed timeline for this “September” set of budget amendments is:

September 6, 2023	Notice sent to Idaho State Journal (ISJ)
September 13, 2023	Public notice #1 published
September 14, 2023	Presentation to Council at Work Session
September 20, 2023	Public notice #2 published
September 21, 2023	City Council Public Hearing/ Ordinance for Council consideration

d. **Further amendments.** This is the second opportunity to amend the budget for Fiscal Year 2023.

e. **About amendments in general.** Amendments can be confusing; it appears that “the City cannot stick to a budget.” But the reality is that Council involvement with amendments indicates tight management, not the reverse. The FY23 budget was built during spring 2022 and adopted in September 2022. It is never possible to fully anticipate every grant, every real-world situation 12-18 months out, and we have some new grants that were not anticipated even two months out. We could accommodate that within the budget by adopting a large contingency budget, but we choose not to do that. We built a tight FY23 budget that only includes grants and business activity that we know about or have a good history with. We elect to amend in detail if we are awarded an unplanned grant, etc. This makes it necessary to involve the Council and the community in a variety of fairly mundane issues because that is what tight management requires. Finally, not everyone understands the difference between budget authority and actual expenditure. We need permission (budget authority) to make an actual expenditure out of a fund, but also permission (budget authority) to move money within City funds. So if Fund “A” needs to make a \$100 expenditure, but needs to get the \$100 cash from Fund “B”, we need to have \$200 in amendments. We need to move the \$100 from Fund “B” to Fund “A” with a \$100 amendment, and then have another amendment to authorize Fund “A” to actually spend the \$100 on goods or services.

f. **Itemized details.** Each amendment has its own story. Here are the details, organized by reference number from the summary:

**1. General Fund 001, Animal Shelter, \$16,554, Fund 001.** The department would like authority to help offset the cost of Dr. Hill's contract from local reimbursement revenue.

**2. General Fund 001, Animal Shelter, \$11,095, Fund Balance.** The department would like the authority to help offset the cost of Dr. Hill's contract from donation revenue.

**3. General Fund 001, Animal Shelter, \$50,000, Fund 001.** The department would like the authority to bring the operation budget current from the unexpected external veterinary service, building repairs, and increase in costs. Funds will come from NonDepartmental.

**4. General Fund 001, Parks Department, \$89,678, Fund 001.** The department would like the authority to use funds donated by ICCU in the amount of \$400,000 for the splash pad at OK Ward.

**5. Fund 004, Parks Department (CRC), \$100,000, Fund 001.** The department would like authority for the unexpected repairs and increased cost of goods. The funds will come from NonDepartmental.

**6. Fund 004, Parks Department (Outdoor Rec), \$25,000, Fund 001.** The department would like authority for the unexpected repairs/and increase in staffing due to the long winter at the Nordic Center. The funds will come from NonDepartmental.

**7. Fund 004, Parks Department (Ross Park Aquatic), \$50,000, Fund 001.** The department would like authority for the unexpected repairs and loss of revenue due to the long, cold spring. The funds will come from NonDepartmental.

**8. Fund 004, Parks Department (Zoo Idaho), \$25,000, Fund 001.** The department would like authority for the unexpected repairs/and increase in animal food. The funds will come from NonDepartmental.

**9. Fund 007, Library Department, \$50,000, Fund 007.** The Library department would like authority for their STEAM space. Revenue is coming from donations.

**10. Fund 035, Ambulance, \$1,219, Fund 001.** Previous budget amendment was incorrectly requested for Fire but was actually for Ambulance. The department would like to correct this mistake and move the reimbursement from Courtesy Ford to the Ambulance department.

**11. Fund 051, Fleet Department, \$450,000, Fund Balance.** The Fleet department would like authority for their parts cost and large repairs. Revenues will come from the internal transfers paid by the departments for work completed.

**12. Fund 053, Employee Wellness Fund, \$11,035, Fund 053.** The Employee Wellness program would like authority to use the One Bridge Benefits FSA 2022 plan year excess funds. They would like to use these funds towards Employee Wellness projects.

**13. Fund 070, Federal Aid Projects, \$387,692, Fund 070.** The Federal Aid Project department would like to request authority for the Center Street Underpass City required by ITD.

**14. Fund 074, WPC Capital Project, \$2,000,000, Fund 074.** The department would like to request authority for the Dewatering project approved by Council on March 02, 2023.

**15. Fund 078, Capital Improvement (Parks Dept), \$310,321, Fund 001.** Parks department would like to move the remaining funds donated by ICCU to Fund 078 for the completion of the splash pad at OK Ward Park in FY24. This amount is \$310,321

**16 - 23. Multiple Funds, Retirement Fund, \$177,368, Fund 952.** We would like the authority to use the funds from Fund 952 which is our Retirement Savings Fund to cover planned and unplanned retirements and other payoffs. This will cover the last six months of FY23 payoffs. Funds are broken out in the table below.

General Fund	\$72,906
Street Fund	\$379
Recreation	\$52,209
Cemetery Dept	\$24,055
Library	\$53
Transit Urban	\$2,614
Sanitation	\$6,783
Water	\$18,369
<b>Combined Total</b>	<b>\$177,368</b>

g. **Summary.** The total amount of all amendments is \$3,754,962 breakout by fund is:

Budget Amendment Totals			
Fund	Adopted Budget	Request	Amended Budget
General Fund	\$ 42,864,039	\$ 240,233	\$ 43,104,272
Streets	\$ 13,195,277	\$ 379	\$ 13,195,656
Parks & Rec	\$ 3,206,303	\$ 252,209	\$ 3,458,512
Cemetery	\$ 620,488	\$ 24,055	\$ 644,543
Library	\$ 2,226,079	\$ 50,053	\$ 2,276,132
Transit Urban	\$ 4,476,050	\$ 2,614	\$ 4,478,664
Sanitation	\$ 11,090,305	\$ 6,783	\$ 11,097,088
Water	\$ 21,606,019	\$ 18,369	\$ 21,624,388
Ambulance	\$ 4,118,690	\$ 1,219	\$ 4,119,909
Fleet Department	\$ 2,013,504	\$ 450,000	\$ 2,463,504
Employee Wellness	\$ 70,791	\$ 11,035	\$ 81,826
Federal Aid Project	\$ 221,862	\$ 387,692	\$ 609,554
WPC Capital Projects	\$ -	\$ 2,000,000	\$ 2,000,000
Capital Improvement / Parks	\$ -	\$ 310,321	\$ 310,321
			\$ -
<b>Total</b>	<b>\$ 105,709,407</b>	<b>\$ 3,754,962</b>	<b>\$ 109,464,369</b>

h. **Contacts.**

Overall: Brandy Myers, Accountant  
 bmyers@pocatello.gov

Alternatively, contact the appropriate department's fund manager (Animal, Parks, Street Department, CRC, Outdoor Rec, Ross Park Aquatic, Zoo Idaho, Cemetery, Library, Transit Urban, Sanitation, Water Department, Ambulance, Fleet Department, Employee Wellness, Federal Aid Projects, WPC Capital Project, Capital Improvement (Parks Department).