FY2024 Proposed May Budget Amendments

This document provides detailed information on the proposed FY2024 May budget amendments for the City of Pocatello.

A public hearing on the proposed budget amendments will be held at 6:00 pm on Thursday, May 16, 2024, in the Council Chambers at City Hall, 911 North 7th Avenue, Pocatello, Idaho 83201.

The City Council is scheduled to subsequently consider an amendment to the FY2024 Budget Ordinance at the May 16, 2024 Council Meeting.

Brandy Myers
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MEMORANDUM FOR: Mayor Blad, Council Members & Citizen Stakeholders

FROM: Brandy Myers, Accountant

SUBJECT: **Proposed FY24 May Budget Amendments**

DATE: May 16, 2024

1. **FOR INFORMATION**.

2. **Purpose**. To provide information regarding proposed FY24 May 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 second amendment to the Fiscal Year 2024 budget could increase some budgets.

b. **Summary**:

Packet Ref #	Department Description	Fund	Revenue Source	Authority Ask + Increase ( ) Decrease
	General Fund Budget			$ 44,229,827
1	Planning	001	Fund 952	$ 1,173
2	Engineering	001	Fund 078	$ 25,000
3	Police	001	Attorney General	$ 7,839
4	Police	001	ICRMP	$ 9,900
5	Police	001	Byrne Grant	$ 23,193
6	Police	001	Chubbuck/Bannock Co	$ 6,788
7	Police	001	Fund 952	$ 22,759
8	Fire	001	Fund 952	$ 119,827
9	Fire	001	Fund 078	$ 21,378
10	Animal	001	Fund 952	$ 388
11	Animal	001	General Fund	$ 60,000
12	Animal	001	Fund 078	$ 13,148
13	Parks & Rec	001	Roger Wheeler Donation	$ 2,075
14	Parks & Rec	001	Fund 078	$ 41,068
Net Authority Ask				$ 353,363
General Fund Amended Balance				**$ 44,583,190**

	Liability Insurance Fund Budget Expense Balance			$	1,482,243
15	Risk	002	Insurance Claims	$	4,617
Net Authority Ask				$	4,617
Liability Insurance Fund Amended Balance				**$**	**1,486,860**
	Street Fund Budget Expense Balance			$	12,160,533
16	Street	003	Fund 952	$	20,552
Net Authority Ask				$	20,552
Street Fund Amended Balance				**$**	**12,181,085**
	Recreation Fund Budget Expense Balance			$	3,460,189
17	Zoo	004	Fund 952	$	1,222
18	Community Rec	004	Fund 952	$	7,309
Net Authority Ask				$	8,531
Recreation Fund Amended Balance				**$**	**3,468,720**
	Airport Fund Budget Expense Balance			$	1,906,163
19	Airport	006	Fund Reserve	$	500,000
Net Authority Ask				$	500,000
Airport Fund Amended Balance				**$**	**2,406,163**
	Library Fund Budget Expense Balance			$	2,221,113
20	Library	007	Fund 952	$	15,001
Net Authority Ask				$	15,001
Library Fund Amended Balance				**$**	**2,236,114**
	Science & Env Fund Budget Expense			$	859,625
21	Science & Env	017	DEQ Grant	$	50,000
Net Authority Ask				$	50,000
Science & Env Fund Amended Balance				**$**	**909,625**
	Sanitation Fund Budget Expense Balance			$	12,759,871
22	Sanitation	030	Fund 972	$	7,358
Net Authority Ask				$	7,358
Sanitation Fund Amended Balance				**$**	**12,767,229**

	Water Fund Budget Expense Balance			$	21,444,310
23	Water	031	Fund 972	$	9,272
Net Authority Ask				$	9,272
Water Fund Amended Balance				**$**	**21,453,582**
	WPC Fund Budget Expense Balance			$	16,416,365
24	WPC	032	Fund 972	$	49,828
25	WPC	032	Fund Reserve	$	863,500
Net Authority Ask				$	913,328
WPC Fund Amended Balance				**$**	**17,329,693**
	Information Tech Fund Budget Expense			$	1,781,219
26	Information Tech	050	Current Fund balance	$	8,334
27	Information Tech	050	Fund 952	$	22,248
Net Authority Ask				$	30,582
I.T. Department Amended Balance				**$**	**1,811,801**
	Fleet Fund Budget Expense Balance			$	2,279,318
28	Fleet	051	Fund 952	$	5,248
Net Authority Ask				$	5,248
Fleet Fund Amended Balance				**$**	**2,284,566**
	Utility Billing Fund Budget Expense Balance			$	1,617,997
29	Utility Billing	052	Fund 952	$	14,501
Net Authority Ask				$	14,501
Utility Billing Fund Amended Balance				**$**	**1,632,498**
	Worker's Insurance Fund Budget Expense Balance			$	1,346,905
30	Worker's Comp	056	General Fund	$	1,000,000
Net Authority Ask				$	1,000,000
Worker's Insurance Fund Amended Balance				**$**	**2,346,905**

	CDBG Grants Fund Budget Expense Balance			$ 2,420,353
31	Grants	081	Fund Balance	$ 105,500
32	Grants	081	Fund Balance	$ 119,500
33	Grants	081	Fund Balance	$ 150,000
Net Authority Ask				$ 375,000
CDBG Grants Fund Department Amended Balance				**$ 2,795,353**
Requesting Department's Original or Amended Budget				$ 126,386,031
	Addition			$ 3,307,353
TOTAL Proposed Department's FY24 Amended Budget				**$ 129,693,384**
Total FY24 Amended City Budget				$ 174,772,210
	Addition			$ 3,307,353
TOTAL PROPOSED FY24 AMENDED CITY BUDGET				**$ 178,079,563**
NOTES				
General Fund Budget Expense Balance				
	General Fund	001	Fund Reserves	$ (60,000)
	Worker's Comp	001	Fund Reserves	$ (1,000,000)
Capital Savings (Departments)				
	Engineering	078	Fund Balance	$ (25,000)
	Animal	078	Fund Reserves	$ (13,148)
	Parks	078	Fund Balance	$ (41,068)
	Fire - Capital Savings	078	Fund Balance	$ (21,378)
Government Payout Budget Expense Balance				
	Fund 952 - Government payout	952	Fund 952	$ (229,006)
Enterprise Payout Budget Expense Balance				
	Fund 972 - Enterprise payout	972	Fund 952	$ (66,458)

c. Timeline**.** The proposed timeline for this "May" set of budget amendments is:

April 24, 2024	Notice sent to Idaho State Journal (ISJ)
May 08, 2024	Public notice #1 published
May 15, 2024	Public notice #2 published
May 09, 2024	Presentation to Council at Work Session
May 16, 2024	City Council Public Hearing/ Ordinance for Council consideration

d. **Further amendments.** This is the second opportunity to amend the budget for Fiscal Year 2024.

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 FY24 budget was built during spring 2023 and adopted in September 2023. It is never possible to fully anticipate every grant, and 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 FY24 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, Planning Department, $1,173, Fund 952. The Planning Department would like to use the funds from Fund 952 Government payout fund to reimburse department for unplanned employee payouts.

2. General Fund 001, Engineering, $25,000, Fund 078. The Engineering Department would like to use the funds set aside in Fund 078 for the purchase of survey equipment.

3. General Fund 001, Police Department, $7,839, Fund 001. The Police Department would like to increase authority to use the payment from the Attorney General's Office for reimbursement of Police cell phone forensics equipment.

4. General Fund 001, Police Department, $9,900, Fund 001. The Police Department would like to increase authority to use the payment from ICRMP from the payment of a total loss.

5. General Fund 001, Police Department, $23,193, Fund 001. The Police Department would like to increase the authority to use the payment from the grant to reimburse the purchase of Red Dots for firearms.

6. General Fund 001, Police Department, $6,788, Fund 001. The Police Department would like to increase authority to use the payment received from the City of Chubbuck and Bannock County for reimbursement for Crime Tracer.

7. General Fund 001, Police Department, $22,759 Fund 952. The Police Department would like to use the funds from Fund 952 Government payout fund to reimburse department for unplanned employee payouts.

8. General Fund 001, Fire Department, $119,827, Fund 952. Fire Department would like to use the funds from Fund 952 Government payout fund to reimburse department for unplanned employee payouts.

9. General Fund 001, Fire Department, $21,378, Fund 078. The Fire department would like to use the funds set aside in Fund 078 for the purchase of the Fire Driver Training program.

10. General Fund 001, Animal Control, $388, Fund 952. Animal Control would like to use the funds from Fund 952 Government payout fund to reimburse the department for unplanned employee payouts.

11. General Fund 001, Animal Shelter, $60,000, Fund 001. Animal Control would like to use funds from General Fund Reserves to complete Dr. Hill's FY24 veterinary contract.

12. General Fund 001, Animal Shelter, $13,148, Fund 078. Animal Control would like to use the funds set aside in Fund 078 for the purchase of a new water heater.

13. General Fund 001, Parks Department, $2,075, Fund 001. The Parks Department would like to increase authority to use the donation to reimburse for the memorial bench placed at Riverside Golf Course.

14. General Fund 001, Parks Department, $41,068, Fund 078. The Park and Rec Department would like to use funds from Fund 078 for the purchase of a Gang Mower. A mower was ordered in FY21.

15. Fund 002, Liability Insurance Department, $4,617, Fund 002. The Liability Insurance Department would like to increase its authority to use the restitution and subrogation from insurance payments from claims.

16. Fund 003, Street Department, $20,552, Fund 952. The Street Department would like to use the funds from Fund 952 Government payout fund to reimburse department for unplanned employee payouts.

17. Fund 004, Zoo Department, $1,222, Fund 952. The Zoo Department would like to use the funds from Fund 952 Government payout fund to reimburse department for unplanned employee payouts.

18. Fund 004, Community Rec Center, $7,309, Fund 952. The CRC Department would like to use the funds from Fund 952 Government payout fund to reimburse the department for unplanned employee payouts.

19. Fund 006, Airport Department, $500,000, Fund 006. The Airport would like to use the funds for the Delta minimum revenue guarantee which was approved by Council on 08/17/2023. The amount was not known until after the FY24 budget was completed.

20. Fund 007, Library Department, $15,001, Fund 952. The Library Department would like to use the funds from Fund 952 Government payout fund to reimburse the department for unplanned employee payouts.

21. Fund 017, Science & Environment, $50,000, Fund 017. Science & Environment would like the authority to use the DEQ grant for stormwater research.

22. Fund 030, Sanitation Department, $7,358, Fund 972. The Sanitation Department would like to use the funds from Fund 972 Enterprise payout fund to reimburse the department for unplanned employee payouts.

23. Fund 031, Water Department, $9,272, Fund 972. The Water Department would like to use the funds from Fund 972 Enterprise payout fund to reimburse the department for unplanned employee payouts.

24. Fund 032, WPC Department, $49,828, Fund 972. The WPC Department would like to use the funds from Fund 972 Enterprise payout fund to reimburse the department for unplanned employee payouts.

25. Fund 032, WPC Department, ~~$863,000~~ $863,500, Fund 032. The WPC Department would like the authority to use the fund balance to complete the purchase of the two Huber Screw presses.

26. Fund 050, Information Tech Department, $8,334, Fund 050. The Information Technology Department would like to the authority to use the reimbursement from Bannock County for security software.

27. Fund 050, Information Tech Department, $22,248, Fund 952. The Information Technology Department would like to use the funds from Fund 952 Government payout fund to reimburse the department for unplanned employee payouts.

28. Fund 051, Fleet Department, $5,248, Fund 952. The Fleet Department would like to use the funds from Fund 952 Government payout fund to reimburse the department for unplanned employee payouts.

29. Fund 052, Utility Billing Department, $14,501, Fund 952. The Utility Billing Department would like to use the funds from Fund 952 Government payout fund to reimburse the department for unplanned employee payouts.

30. Fund 056, Worker's Insurance Fund, $1,000,000, Fund 001. The City would like to move funds from General Fund Reserves to increase funds for Worker's Compensation for future claims.

31. Fund 081, CDBG Grants Department, $105,500, Fund 081. The Planning Department would like the authority to use the grant funding and donations for the ongoing restoration project for the Brady Chapel.

32. Fund 081, CDGB Grants Department, $119,500, Fund 081. The Planning Department would like the authority to use the grant funding for Safe Streets and Roads for All (SSR4A) for an Intersection Analysis study.

33. Fund 081, CDBG Grants Department, $150,000, Fund 081. The Planning Department would like the authority to use the grant funding for the WaterSMART grant for professional services in FY24.

g. **Summary.** The total amount of all amendments is $3,307,353 breakout by fund is:

CITY OF POCATELLO
BUDGET AMENDMENT
FISCAL YEAR 2024

Fund	Adopted Budget For Requesting Departments	Request	Amended Budget For Requesting Departments
General Fund	44,229,827	353,363	44,583,190
Libility Insurance Fund	1,482,243	4,617	1,486,860
Street Fund	12,160,533	20,552	12,181,085
Recreation Fund	3,460,189	8,531	3,468,720
Airport Fund	1,906,163	500,000	2,406,163
Library Fund	2,221,113	15,001	2,236,114
Science & Environment Fund	859,625	50,000	909,625
Sanitation Fund	12,759,871	7,358	12,767,229
Water Fund	21,444,310	9,272	21,453,582
WPC Fund	16,416,365	913,328	17,329,693
Information Technology Fund	1,781,219	30,582	1,811,801
Fleet Fund	2,279,318	5,248	2,284,566
Utility Billing	1,617,997	14,501	1,632,498
Worker's Insurance Fund	1,346,905	1,000,000	2,346,905
CDBG Grant Fund	2,420,353	375,000	2,795,353
Total Request	126,386,031	3,307,353	129,693,384
PROPOSED TOTAL CITY BUDGET	174,772,210	3,307,353	178,079,563

h. **Contacts.**

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Alternatively, contact the appropriate department’s fund manager.