

# FY2023 Proposed June Budget Amendments



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

A public hearing on the proposed budget amendments will be held at 6:00 pm on Thursday, June 15, 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 June 15, 2023 Council Meeting.

Brandy Myers  
Accountant  
Email: [bmyers@pocatello.gov](mailto:bmyers@pocatello.gov)  
View on line at: [www.pocatello.gov](http://www.pocatello.gov)

MEMORANDUM FOR: Mayor Blad, Council Members & Citizen Stakeholders

FROM: Brandy Myers, Accountant

SUBJECT: **Proposed FY23 June Budget Amendments**

DATE: June 15, 2023

1. **FOR INFORMATION.**

2. **Purpose.** To provide information regarding proposed FY23 June 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 February 2023 Budget Amendments						
Ref #	Department Description	Fund	Amount	Revenue Source	Reserve Balance - (Draft) / Department Balance	Notes/Description
1	Finance Dept	001	\$208,404	Fund 078	\$ 1,061,126	CentralSquare upgrade - 1st installment
2	Building Dept	001	\$7,989	General Fund Balance	\$ 7,154,576	Refund FY22 Capacity Fees to Bill Isley
3	Planning Dept.	001	\$40,000	Fund 078	\$ 1,061,126	Consulting services for phase two of the Strategic Planning Services for the Pocatello Regional Airport.
4	Police Dept	001	\$18,000	Fund 078	\$ 525,000	Needs to purchase additional server space for video and body camera footage.
5	Police Dept.	001	\$1,250	Police / General Fund		Funds were donated to the Police department by Franklin Supply to outfit a K9 truck and would like the authority to use these funds for this purpose.
6	Police Dept.	001	\$6,575	Police / General Fund		Funds were donated to the Police department by Phil Meador Toyota to outfit a K9 truck and would like the authority to use these funds for this purpose.
7	Fire Dept.	001	\$25,000	General Fund Balance	\$ 7,154,576	Funds were to be transferred to Fund 078 at the end of FY22 but was not completed. Funds went to General Fund Balance. \$25,000 is needed to purchase a fire prevention vehicle. The \$5000 is for grant match to purchase extrication tools and the \$120,000 for grant match to update the station tone alerting system.
8	Fire Dept.	001	\$5,000	General Fund Balance	\$ 7,154,576	
9	Fire Dept.	001	\$120,000	General Fund Balance	\$ 7,154,576	
10	Fire Dept.	001	\$2,476	Fire / General Fund	Reimbursement	Would like to use the reimbursement from Portneuf Medical Center for the Healthcare Coalition Conference 22 travel for one employee
11	Fire Dept.	001	\$6,594	Fire / General Fund	Reimbursement	Would like to use the reimbursement from FEMA for National Fire Academy travel for two employees.
12	Fire Dept.	001	\$45,525	Fire / General Fund	Reimbursement	Would like to use the Ross Fork Fire deployment funds for column lifts
13	Fire Dept.	001	\$2,526	Fire / General Fund	Reimbursement	Would like to use funds received from a Hazmat incident to cover overtime and materials used in the incident.
14	Fire Dept.	001	\$80,337	Fire / General Fund	Reimbursement	Would like to move part of the Ross Fork Fire deployment funds to Fund 078 for a driver operator training course.
15	Fire Dept.	001	\$1,219	Fire / General Fund	Reimbursement	Would like to use the reimbursement from Courtesy Ford against expenses that should have been covered under warranty.
16	Fire Dept.	001	\$8,499	Fire / General Fund	Prime Time Auction	Would like to use the proceeds from vehicle sale at Prime Time Auction for vehicle repair.

17	Fire Dept.	001	\$4,059	Fire / General Fund	Prime Time Auction	Would like to use the proceeds from vehicle sale at Prime Time Auction for equipment.
18	Animal Dept.	001	\$10,000	Animal / General Fund	Donations	Would like to use the current donations received in FY23 for outside veterinary services.
19	Street Dept.	003	\$2,400,000	Street Fund Balance	\$ 4,367,114	Funding for the new fuel site. Approved by Council on March 2nd.
20	RPAC	004	\$14,340	Fund 25% Reserve	\$ 778,195	Asking to use part of the 25% set aside for reserves for the Phase 2 of re-surfacing pool project
21	Cemetery Dept	005	\$16,000	Cemetery Fund Balance	\$ 389,562	Needed for asphalt spot repairs for cemetery roads
22	Airport Dept.	006	\$800,000	Airport Fund Balance	\$ 2,826,246	SkyWest Agreement was for \$1.01 million. When the FY23 budget was prepared place hold number was not changed to the \$1.01 million. This is to increase the agreed budget authority approved on 12/15/2022.
23	Library Dept	007	\$275,000	Fund 078	\$ 1,061,126	Funds are for the City's contribution for construction of Lookout Point
24	Emergency Repair Fund	016	\$50,000	Fund Balance	\$ 382,326	Funds are needed for roof repair for two buildings at Ross Park Aquatic Complex.
25	Water Dept.	031	\$132,000	Water Fund Balance	\$ 8,698,727	Funds will be used to purchase property for two future well sites.
26	WPC Dept.	032	\$281,542	WPC Fund Balance	\$ 3,785,941	Funds are for the Whitman/Hayes lift station project that was not completed in FY22
27	Entitlement Dept.	081	\$74,000	Grant	\$ 74,000	Funds are from the US Department of Transportation for Safe Streets and Roads grant. These funds will be used to fund a new department specifically for this grant under Fund 081.
28	Entitlement Dept.	081	\$65,750	Grant	\$ 65,750	Funds are from EPA Brownfield Grant. These funds will be used to fund a new department specifically for this grant under Fund 081.
29	Entitlement Dept.	081	\$65,000	Cemetery Fund	\$ 65,000	Funds were transferred to Cemetery during the February budget amendments for the Brady Chapel. We have created a department for these specific funds and would like to move them from Cemetery to the Brady Chapel department under Fund 081.
30	Entitlement Dept.	081	\$11,852	Cemetery Fund	\$ 389,562	Donations for Brady Chapel were located in the Cemetery fund as they did not have their own fund. We have created a department for these specific funds and would like to move them from Cemetery to the Brady Chapel department under Fund 081.
31	General Fund	001	\$304,767	Fund 952	\$ 1,376,708	Funds from Retirement Savings 952 are needed to cover planned and unplanned retirements and other payoffs. Total needed for all departments is \$403,883. This will cover the first six months of FY23.
32	Street Fund	003	\$55,020			
33	Outdoor	004	\$266			
34	Cemetery Dept	005	\$47			
35	Transit Rural	008	\$6,712			
35	Transit Urban	009	\$2,603			
36	Sci & Env	017	\$2,340			
37	Sanitation	030	\$2,763			
38	Water	031	\$26,948			
39	WPC	032	\$1,842			
40	Utility Billing	052	\$266			
41	CDBG	081	\$309			
Combined Total			\$403,883			
<b>GRAND TOTAL</b>			<b>\$5,182,820</b>			

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

May 31, 2023	Notice sent to Idaho State Journal (ISJ)
June 7, 2023	Public notice #1 published
June 8, 2023	Presentation to Council at Work Session
June 14, 2023	Public notice #2 published
June 15, 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, Finance Department, \$208,404, Fund 078.** The department would like authority to use funds set aside in Fund 078 for the first installment for the upgrade to the CentralSquare software.

**2. General Fund 001, Building Department, \$7,989, Fund Balance.** The department would like the authority to use funds from General Fund Balance to refund the FY22 Capacity Fees paid by Bill Isley.

**3. General Fund 001, Planning Department, \$40,000, Fund 078.** The department would like the authority to use funds set aside in Fund 078 for consulting services for phase two of the Strategic Planning Services for the Pocatello Regional Airport.

**4. General Fund 001, Police Department, \$18,000, Fund 078.** The department would like the authority to use funds that were set aside for server space for video and body camera footage.

**5. General Fund 001, Police Department, \$1,250, Fund 001.** The department is requesting the authority to use their donated funds from Franklin Supply to outfit a K9 truck.

**6. General Fund 001, Police Department, \$6,575, Fund 001.** The department is requesting the authority to use their donated funds from Phil Meador Toyota to outfit a K9 truck.

**7 – 9. General Fund 001, Fire Department, \$150,000, Fund Balance.** The department had requested funds to be moved to Fund 078 at the end of FY22 but instead, funds went to General Fund Balance. The department is asking for authority to use these funds from the General Fund balance. \$25,000 is needed to purchase a fire prevention vehicle. The \$5,000 is for grant match to purchase extrication tools and the \$120,000 for grant match to update the station tone alerting system.

**10. General Fund 001, Fire Department, \$2,476, Fund 001.** The department is requesting the authority to use the reimbursement received from Portneuf Medical Center for the Healthcare Coalition Conference travel for one employee.

**11. General Fund 001, Fire Department, \$6,594, Fund 001.** The department is requesting the authorization to use the reimbursement received from FEMA for the National Fire Academy travel for two employees.

**12. General Fund 001, Fire Department, \$45,525, Fund 001.** The department would like the authority to use the reimbursement funds received for the Ross Fork Fire deployment to purchase mobile Column Lifts.

**13. General Fund 001, Fire Department, \$2,526, Fund 001.** The department would like the authority to use the reimbursement funds received for a Hazmat incident to cover overtime and materials used.

**14. General Fund 001, Fire Department, \$80,337, Fund 001.** The department would like the authority to move the reimbursement funds received for the Ross Fork Fire deployment to Fund 078 for a Driver Operator training program in FY24.

**15. General Fund 001, Fire Department, \$1,219, Fund 001.** The department would like the authority to use the reimbursement funds received from Courtesy Ford against expenses that should have been covered under our warranty.

**16-17. General Fund 001, Fire Department, \$12,558, Fund 001.** The department would like the authority to use the proceeds received from the vehicle sales through Prime-Time Auction for vehicle repairs and equipment purchase.

**18. General Fund 001, Animal Department, \$10,000, Fund 001.** The department would like the authority to use the donation funds received this fiscal year for outside veterinary services.

**19. Fund 003, Street Fund, \$2,400,000, Fund Balance.** The department would like the authority to use the money set aside for the new Fuel Station that was approved by Council on March 2, 2023.

**20. Fund 004, Parks Department (Recreation Fund), \$14,340, Fund Reserves.** The department would like the authority to use part of their FY23 reserves funds for Phase 2 of the pool re-surfacing.

**21. Fund 005, Cemetery Fund, \$16,000, Fund 005.** The department would like the authority to use their fund balance for asphalt spot repairs for the Cemetery roads.

**22. Fund 006, Airport, \$800,000, Fund Balance.** When the FY23 budget was prepared we put a placeholder number in for the SkyWest Agreement but didn't change the number. We now need to increase their line by \$800,000 to meet the \$1.01 million agreement. This budget item was December 15, 2022.

**23. Fund 007, Library, \$275,000, Fund 078.** The City agreed to contribute to the construction of Lookout Point. The department would like to request funds from Fund 078 and the authority to the Library fund.

**24. Fund 016, Emergency Fund, \$50,000, Fund Balance.** The Fund would like the authority to complete roof repairs for two buildings at the Ross Park Aquatic Complex. The Recreation department does not have the funds to cover this expense.

**25. Fund 031, Water, \$132,000, Fund Balance.** The department would like the authority to use funds to purchase two future well sites which were approved by Council in October and May.

**26. Fund 032, WPC, \$281,542, Fund Balance.** The department would like to use funds that were allocated in FY22 for the Whitman and Hayes lift station but the project has rolled over to FY23. Department would like the budget authority for FY23.

**27. Fund 081, Entitlement Fund, \$74,000, Grant.** The department would like the authority to use grant funds from the US Department of Transportation for Safe Streets and Roads to fund a new department under Fund 081 for this specific grant.

**28. Fund 081, Entitlement Fund, \$65,750, Grant.** The department would like the authority to use grant funds from the EPA Brownfield grant to fund a new department under Fund 081 for this specific grant.

**29. Fund 081, Entitlement Fund, \$65,000, Fund 005.** Funds were transferred to Cemetery during the February budget amendments for the Brady Chapel. We have created a department for these specific funds and would like the authority to move the funds from Cemetery to the Brady Chapel department under Fund 081.

**30. Fund 081, Alternate Transportation Fund, \$11,852, Fund 005.** The department would like to move the donations for Brady Chapel that are located in the Cemetery fund. These monies were placed here as the Brady Chapel didn't have their own fund. We have created a department for these specific funds and would like to move them from Cemetery to the Brady Chapel department under Fund 081.

**31-41. Multiple Funds, Retirement Fund, \$403,883, 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 first six months of FY23. Funds are broken out in the table below.

General Fund	\$304,767
Street Fund	\$55,020
Outdoor	\$266
Cemetery Dept	\$47
Transit Rural	\$6,712
Transit Urban	\$2,603
Sci & Env	\$2,340
Sanitation	\$2,763
Water	\$26,948
WPC	\$1,842
Utility Billing	\$266
CDBG	\$309
<b>Combined Total</b>	<b>\$403,883</b>

g. **Summary.** The total amount of all amendments is \$5,182,820 breakout by fund is:

<b>Budget Amendment Totals</b>			
<b>Fund</b>	<b>Adopted Budget</b>	<b>Request</b>	<b>Amended Budget</b>
General Fund	\$ 41,955,818	\$ 898,220	\$ 42,854,038
Streets	\$ 10,740,257	\$ 2,455,020	\$ 13,195,277
Parks & Rec	\$ 3,191,697	\$ 14,606	\$ 3,206,303
Cemetery	\$ 604,441	\$ 16,047	\$ 620,488
Airport	\$ 2,119,746	\$ 800,000	\$ 2,919,746
Library	\$ 2,226,079	\$ 275,000	\$ 2,501,079
Transit Rural	\$ 2,020,128	\$ 6,712	\$ 2,026,840
Transt Urban	\$ 4,473,447	\$ 2,603	\$ 4,476,050
Emergency Repair	\$ 100,798	\$ 50,000	\$ 150,798
Science and Environment	\$ 1,017,355	\$ 2,340	\$ 1,019,695
Sanitation	\$ 11,087,328	\$ 2,763	\$ 11,090,091
Water	\$ 21,447,071	\$ 158,948	\$ 21,606,019
WPC	\$ 17,524,629	\$ 283,384	\$ 17,808,013
Utility Billing	\$ 1,570,871	\$ 266	\$ 1,571,137
Entitlement Department	\$ 1,890,067	\$ 216,911	\$ 2,106,978
<b>Total</b>	<b>\$ 121,969,732</b>	<b>\$ 5,182,820</b>	<b>\$ 127,152,552</b>

h. **Contacts.**

Overall: Brandy Myers, Accountant  
 bmyers@pocatello.gov

Alternatively, contact the appropriate department's fund manager (Finance, Building, Police Department, Fire Department, Street Department, Parks Department, Cemetery, Airport, Library, Transit, Science and Environment, Sanitation, Water Department, WPC Department, and Entitlement department)