

FY2018 Proposed September Budget Amendments



This document provides detailed information on the proposed FY 2018 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 6, 2018 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 FY2018 Budget Ordinance at the conclusion of the regular meeting of September 6, 2018.

This document is the responsibility of the Finance Department
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MEMORANDUM FOR: Mayor Blad, Council Members & Citizen Stakeholders

FROM: Ashley Linton-Welsh, Senior Accountant

SUBJECT: **Proposed FY18 September Budget Amendments**

DATE: August 9, 2018

1. **FOR INFORMATION.**

2. **Purpose.** To provide information regarding proposed FY18 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 government 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 is the third ordinance amendment that could revise some budgets upwards.

b. **Summary:**

FY 2018 Proposed September Budget Amendments						
Ref #	Line #	Description	Fund	Amount	Source of \$	Notes
1	001-0100-411.40-12	AIC Conference registration for youth	General Fund	\$ 295.00	Refund from AIC	Refund from AIC for canceled youth AIC Conference registration
2	001-0100-411.40-12	AIC Conference registration for youth	General Fund	\$ 590.00	Mayor's Youth Advisory Account	Transfer from Mayor's Youth Advisory Council Account to pay for 2 youth to attend 2018 AIC Conference - Registration
3	001-0100-411.63-01	AIC Conference per diem for youth	General Fund	\$ 36.00	Mayor's Youth Advisory Account	Transfer from Mayor's Youth Advisory Council Account to pay for 2 youth to attend 2018 AIC Conference - Per Diem
4	001-0100-411.63-01	Youth Advisory Year End BBQ	General Fund	\$ 92.00	Mayor's Youth Advisory Account	Transfer from Mayor's Youth Advisory Council account to pay for year end BBQ
5	001-1000-421.11-01	Overtime for HIDTA Program	General Fund	\$ 10,000.00	State Reimbursement	Reimbursement from the State for overtime worked for the HIDTA Program
6	001-1000-421.32-99	Purchase child safety seats	General Fund	\$ 9,894.00	State Reimbursement	Reimbursement from the State for child safety seats
7	001-1000-421.51-11	Toshiba Copier Buyout	General Fund	\$ 3,085.00	Reimbursed by Valley Office Systems	Reimbursement from Valley Office Systems for the Toshiba copier buyout
8	001-1000-421.63-01	Detective to attend Fire Essentials training	General Fund	\$ 680.00	Reimbursed by FEMA	Reimbursement from FEMA for Detective to attend Fire Essentials training

Ref #	Line #	Description	Fund	Amount	Source of \$	Notes
9	001-1100-423.11-06	Deployment of personnel to assist with fires per IDL requests or EMAC agreements	General Fund	\$ 500,000.00	State of Idaho reimbursement for actual personnel costs	State of Idaho will reimburse for actual personnel costs of units they request to be deployed.
10	001-1100-423.11-06	Overtime for Public Education/Disaster preparedness	General Fund	\$ 500.00	Donation from Allstate	Donation received from Allstate to fund Fire Prevention activities with focus on Wildland Urban Interface areas
11	001-1100-423.31-99	Fire Prevention Supplies	General Fund	\$ 4,700.00	Donation from Allstate	Donation received from Allstate to fund Fire Prevention activities with focus on Wildland Urban Interface areas
12	001-1100-423.32-24	Equipment for Public Education events	General Fund	\$ 4,500.00	Donation from Allstate	Donation received from Allstate to fund Fire Prevention activities with focus on Wildland Urban Interface areas
13	001-1100-423.52-03	Professional electrical work for storage consolidation	General Fund	\$ 500.00	Donation from Allstate	Donation received from Allstate to fund Fire Prevention activities with focus on Wildland Urban Interface areas
14	001-1200-424.52-04	Repairs to air conditioning unit	General Fund	\$ 587.00	Excess Donation Revenue	Use excess donation revenue for air conditioning unit repairs
15	001-1200-424.63-01	Travel and entry expenses for Best Friends Conference	General Fund	\$ 621.00	Donation from Friends of the Animal Shelter	Animal Shelter received a Donation to attend the Best Friends Conference
16	001-1200-424.63-01	Travel to Best Friends Conference	General Fund	\$ 1,000.00	Donation from Best Friends Animal Welfare Society	Animal Shelter received a Donation to attend the Best Friends Conference
17	001-1200-424.63-01	Travel and entry expenses for Best Friends Conference	General Fund	\$ 1,500.00	Donation from Portneuf Animal Welfare	Animal Shelter received a Donation to attend the Best Friends Conference
18	001-1301-500.80-99	Construction of Greenway Trail section from Farm Bureau to Monte Vista	General Fund	\$ 433,134.00	Reimbursed by ITD/Portneuf Greenway	Construction of a Greenway Trail section from Farm Bureau to Monte Vista. Match provided by Portneuf Greenway
19	003-2002-430.40-99	South Valley Road settlement repair	Street Fund	\$ 100,000.00	Reserves	Use of reserves to repair settling on South Valley Road
20	017-1700-402.40-99	Utah State University work for on Portneuf River Project	Science & Environment	\$ 19,429.00	Reserves	Use of reserves for Utah State University work on the Portneuf River Project
21	031-3008-443.32-25	Replace ATV with Plow attachment	Water Fund	\$ 4,626.00	Claim check from ICRMP	Claim check from ICRMP for items stolen from the Water Department Facility
22	052-5200-440.13-02	Unplanned Retirement	Utility Billing Fund	\$ 21,125.00	Retirement Reserves	The Utility Billing Fund had an unplanned retirement which is covered by retirement savings reserves
23	088-8106-500.82-05	Purchase light bars for Police cars	Police Grant Fund	\$ 1,186.00	Byrne Grant	Additional money from the Byrne grant will be used to purchase light bars for Police cars
24	952-9703-520.95-03	Additional authority for a retirement payoff and funds are available for the expense	Retirement Payout Fund	\$ 21,125.00	Retirement Reserves	Use of Retirement reserves for an unplanned retirement which needed additional funds and authority
Total Amendments				\$ 1,139,205.00		

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

August 9, 2018	Council Work Session review
August 14, 2018	Notice sent to Idaho State Journal (ISJ)
August 22, 2018	Public notice #1 published
August 29, 2018	Public notice #2 published
September 6, 2018	Public Hearing and consider amended ordinance

d. **Further amendments.** This is the last opportunity to amend the budget for fiscal year 2018.

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 FY18 budget was built during spring, 2017 and adopted in August, 2017. 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 build a tight FY18 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 win 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 the city between 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 a good or service.

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

- 1) **General Fund 001, Mayor & Council, \$295, travel and training.** The Mayor & Council department paid for a Youth Council member to attend the AIC Conference, this registration was refunded by the AIC.
- 2) **General Fund 001, Mayor & Council, \$590, travel and training.** The Mayor & Council department paid for 2 Youth Council members to attend the AIC Conference and the Youth Council will reimburse the Mayor’s office for the registration.
- 3) **General Fund 001, Mayor & Council, \$36, travel and training.** The Mayor & Council department paid for 2 Youth Council members to attend the AIC Conference and the Youth Council will reimburse the Mayor’s office for the per diem.
- 4) **General Fund 001, Mayor & Council, \$92, food expenses.** The Mayor & Council department incurred expenses for the Youth Advisory year-end BBQ and the Youth Council will reimburse the Mayor’s office for these expenses.
- 5) **General Fund 001, Police, \$10,000, Overtime.** The Police department will incur additional overtime while working for the High Intensity Drug Trafficking Area Program, this will be reimbursed by the State of Idaho.

- 6) **General Fund 001, Police, \$9,894, supplies.** The Police department will purchase child safety seats and will be reimbursed by the State of Idaho.
- 7) **General Fund 001, Police, \$3,085, equipment leases.** The Police department bought out their Toshiba Copier lease and was reimbursed by Valley Office Systems.
- 8) **General Fund 001, Police, \$680, travel and training.** The Police department received reimbursement from FEMA for travel to attend Fire Essentials training.
- 9) **General Fund 001, Fire, \$500,000, overtime.** The Fire department will be reimbursed from the State of Idaho for actual personnel costs of units that are requested to be deployed.
- 10) **General Fund 001, Fire, \$500, overtime.** The Fire department received a donation from Allstate and will use this to pay for overtime incurred to provide Public Education/Disaster preparedness.
- 11) **General Fund 001, Fire, \$4,700, supplies.** The Fire department received a donation from Allstate and will use this to purchase fire prevention supplies.
- 12) **General Fund 001, Fire, \$4,500, equipment.** The Fire department received a donation from Allstate and will use this to purchase equipment for Public Education events.
- 13) **General Fund 001, Fire, \$500, repairs and maintenance.** The Fire department received a donation from Allstate and will use this to pay for professional electrical work for storage consolidation.
- 14) **General Fund 001, Animal Services, \$587, repairs and maintenance.** Animal Services will use excess donations to complete repairs to the air conditioning unit at the facility.
- 15) **General Fund 001, Animal Services, \$621, travel and training.** Animal Services received donations from the Friends of the Pocatello Animal Shelter to attend the Best Friends Conference.
- 16) **General Fund 001, Animal Services, \$1,000, travel and training.** Animal Services received donations from Portneuf Animal Welfare Society to attend the Best Friends Conference.
- 17) **General Fund 001, Animal Services, \$1,500, travel and training.** Animal Services received donations from Best Friends Animal Welfare Society to attend the Best Friends Conference.
- 18) **General Fund 001, Parks, \$433,134, other infrastructure capital.** Parks is paying for the construction of a Greenway Trail section from Farm Bureau to Monte Vista, this project will be reimbursed by the Idaho Transportation Department and the Portneuf Greenway.
- 19) **Street Fund 003, Street, \$100,000, repairs and maintenance.** The Street department will use reserves to repair settling on South Valley Road.
- 20) **Science and Environment 017, Science and Environment, \$19,429, professional services.** Science and Environment will use reserves to pay Utah State University for their work on the Portneuf River Project.

- 21) **Water Fund 031, Water, \$4,626, light vehicles.** The Water department will use funds received from ICRMP to replace a stolen ATV with plow attachment.
- 22) **Utility Billing Fund 052, Utility Billing, \$21,125, retirement.** Utility Billing had an unplanned retirement which is covered by retirement saving reserves.
- 23) **Police Grant Fund 088, Police Grants, \$1,186, capital equipment.** The Police Grant Fund will purchase light bars for police cars, this will be paid for by the Byrne grant.
- 24) **Retirement Savings Fund 952, Retirement Savings, \$21,125, transfer.** The Retirement Savings Fund will use reserves for an unplanned retirement, which needed funds and authority.
- g. **Summary.** The total amount of all amendments is \$1,139,205.00 breakout by fund is:

Budget Amendments	
Fund	Amount
General Fund	\$ 971,714.00
Street Fund	\$ 100,000.00
Science & Environment	\$ 19,429.00
Water Fund	\$ 4,626.00
Utility Billing Fund	\$ 21,125.00
Police Grant Fund	\$ 1,186.00
Retirement Payout Fund	\$ 21,125.00
Total	\$ 1,139,205.00

h. **Contacts.**

Overall: Ashley Linton-Welsh, Senior Accountant
 (208) 234-6219 or email: alinton@pocatello.us

or contact the appropriate department (Mayor & Council, Police, Fire, Animal Services, Parks, Street, Science & Environment, Water, Utility Billing)