# FY2017 Proposed September Budget Amendments



This document provides detailed information on the proposed FY2017 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, 2017 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 FY2017 Budget Ordinance at the conclusion of the regular meeting of September 21, 2017.

This document is the responsibility of the Chief Financial Officer

Joyce A. Stroschein Phone: (208) 234-6218 Fax: (208) 239-6977

Email: jstroschein@pocatello.us
View on line at: www.pocatello.us

MEMORANDUM FOR: Mayor Blad, Council Members & Citizen Stakeholders

FROM: Joyce Stroschein, Chief Financial Officer

**SUBJECT: Proposed FY17 September Budget Amendments** 

DATE: September 1, 2017

# **Draft**

This is the proposed document to include in Council packets and provide to the public.

## 1. **FOR INFORMATION**.

2. **Purpose**. To provide information regarding proposed FY17 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 won 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:

Ref#	Line #	Description	Fund	А	mount	Source of S	Notes
		Expenses related to					Grant received to allow officers to
		officers attending the				State of Idaho	attend the ICADD conference for school
1	001-1000-421-63-01	ICADD Conference	General	\$	1,218.00	Grant	resource officers
		Expenses related to		T	_,		
		officers attending the				State of Idaho	Grant received to allow officers to
2	001-1000-421-63-01	DRE Conference	General	\$	2,042.00	Grant	attend the DRE Conference
		Expenses to assist in		· ·	,		
		the instructing a DRE				State of Idaho	Grant received to allow the assistance i
3	001-1000-421-63-01	training	General	\$	504.00	Grant	instructing a DRE training
		Costs related to the					<u> </u>
		development of the					Received donations to develop the
4	001-1301-500-80-04	Creekside Bike Stop	General	\$	10,300.00	Donations	Creekside Bike Stop
						County Road	
		Expenses related to				and Bridge	Use of excess Bannock County Road and
		motor vehicle repairs				revenues in	Bridge revenues for motor vehicle
		due to the excessive				excess of	repairs due to excessive winter
5	003-2001-430-33-03	winter operations	Street	\$	30,000.00	budget plan	operations
						County Road	
		The FEMA study was				and Bridge	
		planned and budgetd				revenues in	Use of excess Bannock County Road and
		in FY 2016 -				excess of	Bridge revenues for the completion of
$\epsilon$	003-2001-430-40-99	completed in FY 2017	Street	\$	45,000.00	budget plan	the FEMA Study in FY 2017
						County Road	
						and Bridge	Use of excess Bannock County Road and
		Expenses related to				revenues in	Bridge revenues related to landfill
		the Kraft Pond				excess of	charges and fuel expenses for the clear
	003-2001-430-53-06	Abatement	Street	\$	40,000.00	budget plan	up of Kraft Pond
						County Road	
						and Bridge	
		Expenses for repair				revenues in	Use of excess Bannock County Road and
		and maintenance				excess of	Bridge revenues related to repair and
	003-2001-430-33-07	equipment supplies	Street	\$	35,000.00	budget plan	maintenance equipment supplies
		Disc Golf Course					
		development at Mink					Donation to develop Disc Golf Course a
9	004-1304-500-82-02	Creek Nordic Center	Recreation	\$	16,800.00	Trust Donation	the Mink Creek Nordic Center

Cost associated with Municipal Band events Recreation \$ 300.00 Donations Received donations to assist with Municipal Band events  Airport Terminal roof repair Airport \$ 57,309.00 Use of reserves Winter operations Airport \$ 8,500.00 Use of reserves Stormwater Model enhanced scope of Science & Environment \$ 40,000.00 Use of reserves Bannock Country Contract - Expenses related to call volume and transports Ambulance \$ 50,000.00 Excess revenue and covered contract for the additional overtime expenses related to call volume and transports Project Service \$ 6,155,000.00 Refinancing The interest related to the refinancing of Water Revenue Bond 2008 Project For the Northgate Special Funds \$ 800,000.00 Refinancing Country Contract of the original debt of the local roads project for the Northgate Project for the Northgate For Special Funds \$ 800,000.00 Refinancing Form Street Interchange	Ref#	Line #	FY 2017 Pro	Fund		Amount	Source of \$	Notes
Municipal Band events Recreation \$ 300.00 Donations Recived donations to assist with Municipal Band events  Airport Terminal roof repair Contract Progress reserves to repair the Airport Progress view inter operations Project Environment Project Expenses related to call volume and transports Project Province Bannock County Contract Province Project Province Project Province Project Province Project Proje		Line n		runa		Amount	Source or y	Hotes
Airport Terminal roof repair Airport \$ 57,309.00 Use of reserves    Overtime related to excessive winter operations   13 017-1700-402-40-99    Expenses related to call volume and transports    Refinancing of Water   15 061-6801-510-90-02    Refinancing of Water   Revenue Bond 2008    Refinancing of Water   Revenue Bond 2008   Expenses related to   Revenue Bond 200								Received donations to assist with
Airport Terminal roof repair Airport \$ 57,309.00 Use of reserves  Overtime related to excessive winter operations  12 006-9902-472-11-01 Operations  Stormwater Model enhanced scope of project Expenses related to call volume and transports  Ambulance \$ 50,000.00 Excess revenue  Expenses related to call volume and transports  Refinancing of Water Revenue Bond 2008	10	004 1313 453 40 00	· ·	Docroation	۲	200.00	Donations	
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12 006-9902-472-11-01   Operations   Airport   \$ 8,500.00   Use of reserves   Operations			Overtime related to					Use of excess reserves for the overting
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Expenses related to call volume and transports  Refinancing of Water Service  Refinancing of Water Revenue Bond 2008  Refinancing of Water Pebt Service			enhanced scope of	Science &				work on the Stormwater Model servi
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Refinancing of Water Revenue Bond 2008  Refinancing of Water Value of Bond costs related to the refinancing of the original water revenue bond.  Use of Bannock County and City of Pocatello funds for expenses related to the refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Use of Bannock County and City of Pocatello funds for expenses related to the refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water revenue bond.  Service \$ 54,500.00  Refinancing of the original water re			call volume and				Contract -	expenses related to call volume and
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16 061-6801-510-90-02 Revenue Bond 2008 Service \$ 109,591.00 Refinancing of the original debt  Refinancing of Water Poebt Service \$ 54,500.00 Refinancing revenue bond.  Expenses related to the local roads project for the Northgate Special Funds \$ 800,000.00 From Street Service	15	061-6801-510-90-01			\$	6,155,000.00	Refinancing	The principal portion of the origina debt in refinancing the revenue bon
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project for the Northgate Special Funds \$ 800,000.00 from Street Interchange  Late execution of AIP grant projects Airport FY 2016 AIP grant projects were dela			the local roads					Pocatello funds for expenses related
18 071-6002-500-80-01 Northgate Special Funds \$ 800,000.00 from Street Interchange  Late execution of AIP grant projects Airport FY 2016 AIP grant projects were dela			project for the	Street			and transfers	the local roads project for the Northg
grant projects Airport FY 2016 AIP grant projects were dela	18	071-6002-500-80-01		Special Funds	\$	800,000.00	from Street	, ,
19 072-6010-500-82-02   delayed in FY 2016   Construction   \$ 2,609,000.00   FAA Grants   in execution until FY 2017				Airport				FY 2016 AIP grant projects were delay
	19	072-6010-500-82-02	delayed in FY 2016	Construction	\$	2,609,000.00	FAA Grants	in execution until FY 2017

d. **Timeline.** The proposed timeline for this "July" set of budget amendments is:

August 30, 2017 Notice sent to Idaho State Journal (ISJ)

September 6, 2017 Public notice #1 published September 13, 2017 Public notice #2 published September 14, 2017 Council Study Session review

September 21, 2017 Public Hearing and consider amended ordinance

- e. **Further amendments.** This is the final opportunity to amend the budget for fiscal year 2017.
- f. **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 FY17 budget was built during spring, 2016 and adopted in August, 2016. 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 FY17 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.

- g. **Itemized details.** Each amendment has its own story. Here are the details, organized by reference number from the summary:
- 1) **General Fund 001, Police, \$1,218, grant for training.** The Police Department received a grant for officers to attend the ICADD conference for school resource officers.
- 2) **General Fund 001, Police, \$2,402, grant for training.** The Police Department received a grant for per diem and lodging costs to attend the DRE School.
- 3) **General Fund 001, Police, \$504, grant for training.** The Police Department received a grant to allow the assistance in instructing a DRE training.
- 4) **General Fund 001, Parks, \$10,300, donation for Creekside Bike Stop.** The Parks Department received a donation to facilitate the development of the Creekside Bike Stop.
- 5) **Street General Fund 003, Streets, \$30,000, motor vehicle repairs.** The Street Department received excess Road and Bridge revenues for additional motor vehicle repairs due to excessive winter operations.
- 6) **Street Fund 003, Streets, \$45,000, for the FEMA Study.** The Street department received excess Road and Bridge revenues for the completion of the FEMA study completed in FY 2017.
- 7) **Street Fund 003, Streets, \$40,000, for abatement of Kraft Pond.** The Street department received excess Road and Bridge revenues for additional expenses related to landfill charges and fuel expenses for the cleanup of Kraft Pond.
- 8) Street Fund 003, Streets, \$35,000, for repair and maintenance equipment supplies. The Street Department received excess Road and Bridge revenues for expenses related to repair and maintenance equipment supplies.
- 9) Recreation Fund 004, Recreation, \$16,800, donation for development of the Disc Golf Course. The Recreation Department received a donation to develop a Disc Golf Course at the Mink Creek Nordic Center.
- 10) **Recreation Fund 004, Recreation, \$300, donation for the Municipal Band.** The Recreation Department received a donation for the Municipal Band Concerts.
- 11) **Airport Fund 006, Airport, \$57,309, repairs to the terminal roof.** The Airport Department will use excess reserves to repair the terminal roof.

- 12) Airport Fund 006, Airport, \$8,500, overtime expenses related to excessive winter operations. The Airport Department will use excess reserves for the additional overtime related to excessive winter operation.
- 13) Science and Environment Fund 017, Science and Environment, \$40,000, for expanded scope of the Storm water Model service agreement. The Science and Environment Department will use excess reserves to modify the scope of work on the Storm Water Model service agreement.
- 14) Ambulance Fund 035, Ambulance, \$50,000, for overtime related to call volume and transports. The Bannock County Ambulance District contract will provide for additional overtime expenses created from call volume and transports.
- 15) Water Debt Service Fund 061, Water Debt Service, \$6,155,000, refinance the 2008 Water Revenue Bond. The Water Department refinanced the 2008 Revenue Bond. This authority allows for the payoff of the principal portion of the original debt.
- 16) Water Debt Service Fund 061, Water Debt Service, \$109,591, refinance the 2008 Water Revenue Bond. The Water Department refinanced the 2008 Revenue Bond. This authority allows for the payoff of the interest portion of the original debt.
- 17) Water Debt Service Fund 061, Water Debt Service, \$54,500, refinance the 2008 Water Revenue Bond. The Water Department refinanced the 2008 Revenue Bond. This authority allows for the costs related to the refinancing.
- 18) Street Special Projects Fund 071, Street Special Projects, \$800,000, revenues from the Street Fund and Bannock County for local road development of the Northgate interchange. The Street Special Projects Fund will receive a transfer from the Street Fund and a contribution from Bannock County for the development of the local road to the Northgate Interchange.
- 19) Airport Construction Fund 072, Airport Construction, \$2,609,000, grant revenues for AIP projects. The Airport Construction Fund was delayed until fiscal year 2017 to execute FAA grant projects. This authority will allow completion of these projects in fiscal year 2017.

h. **Summary.** The total amount of all amendments is \$10,065,064 breakout by fund is:

<b>Budget Amendments</b>					
Fund	Amount				
General Fund	\$ 14,064.00				
Street Fund	\$ 150,000.00				
Recreation Fund	\$ 17,100.00				
Airport Fund	\$ 65,809.00				
Science and Environment	\$ 40,000.00				
Ambulance Fund	\$ 50,000.00				
Water Debt Service Fund	\$ 6,319,091.00				
Street Special Projects Fund	\$ 800,000.00				
Airport Construction Fund	\$ 2,609,000.00				
Total	\$ 10,065,064.00				

# i. Contacts.

Overall: Joyce Stroschein, Chief Financial Officer (208) 234-6218 or email: <a href="mailto:jstroschein@pocatello.us">jstroschein@pocatello.us</a> or contact the appropriate department (Police and Finance).