

**Correction to Budget Committee Q and R 05.05.21**

2. After listening to the budget presentations and questions during our previous CBC meetings, I think it would be helpful to present in a single table a summary of the stock and flows for each fund. Would you please prepare a table showing for each fund the beginning balance projected for FY21/22, the proposed expenditures and expected revenues in FY21/22, and the resulting ending balance that would be the same as the beginning balance for FY22/23? Then the same thing for FY22/23?

**Response:**

Estimated Ending Fund Balances									
Fund	FY21/22 beginning balance	FY21/22 revenue	FY21/22 expense	FY21/22 ending balance	FY2021-22 Policy Requirement	FY22/23 revenue	FY22/23 expense	FY22/23 ending balance	FY2022-23 Policy Requirement
General	10,202,912	37,215,651	38,802,480	8,616,083	7,461,684	34,996,476	36,139,641	7,472,918	7,310,626
Parks General	1,482,745	6,972,662	7,700,801	754,606	1,328,195	7,066,920	7,713,455	107,492	1,385,064
Street	1,302,970	8,666,675	9,202,511	767,134	770,442	6,629,724	7,007,974	388,885	388,885
Airport	186,753	428,000	417,375	197,378	22,231	2,765,000	2,772,525	189,853	59,018
Water	11,934,033	15,322,700	15,738,331	11,518,402	2,362,450	26,744,600	28,077,458	10,185,545	4,290,031
Wastewater	7,599,786	10,839,450	12,506,815	5,932,421	2,116,545	9,135,350	10,198,139	4,869,632	2,675,526
Electric	3,383,408	21,404,673	19,825,045	4,963,036	4,154,610	19,213,531	18,936,803	5,239,763	4,218,671
Telecommunications	1,891,624	2,742,997	2,604,273	2,030,348	432,749	2,865,266	2,614,219	2,281,395	482,346
Stormwater	1,753,889	785,300	1,683,083	856,106	155,469	814,600	1,747,716	244,445	244,445
Insurance Services	173,544	1,943,772	1,521,629	595,687	612,530	1,943,772	1,656,714	882,745	669,329
Health Benefits	1,438,668	5,700,044	5,849,983	1,288,729	543,691	5,367,293	6,185,753	470,270	562,647
Equipment	3,615,145	4,418,957	3,821,759	4,212,343	2,437,313	4,469,085	3,847,624	4,833,802	2,437,313
Parks Equipment	399,467	114,000	50,060	463,407	38,037	114,000	100,060	477,347	32,278

3. I would like to follow up on your comment about needing to budget personnel expenses at 100 percent for all authorized positions even though we know there will certainly be vacancies for some period of time during the year. Would it be possible to construct a table showing the impact on each fund's ending balance if partial vacancies resulted in say 5 percent unexpended personnel budget getting added to the ending fund balance at the end of each fiscal year?

**Response:**

Estimated Ending Fund Balances											
Fund	FY2021-22 beginning balance	FY2021-22 revenue	FY2021-22 expense	FY2021-22 5% Vacancy Savings	FY2021-22 ending balance	FY2021-22 Policy Requirement	FY2022-23 revenue	FY2022-23 expense	FY2022-23 5% Vacancy Savings	FY2022-23 ending balance	FY2022-23 Policy Requirement
General	10,202,912	37,215,651	38,802,480	(1,087,362)	9,703,445	7,461,684	34,996,476	36,139,641	(1,077,959)	9,638,239	7,310,626
Parks General	1,482,745	6,972,662	7,700,801	(218,550)	973,156	1,328,195	7,066,920	7,713,455	(220,020)	546,641	1,385,064
Street	1,302,970	8,666,675	9,202,511	(49,019)	816,153	770,442	6,629,724	7,007,974	(57,447)	495,350	388,885
Airport	186,753	428,000	417,375		197,378	22,231	2,765,000	2,772,525		189,853	59,018
Water	11,934,033	15,322,700	15,738,331	(110,519)	11,628,921	2,362,450	26,744,600	28,077,458	(111,210)	10,407,273	4,290,031
Wastewater	7,599,786	10,839,450	12,506,815	(82,696)	6,015,117	2,116,545	9,135,350	10,198,139	(83,229)	5,035,556	2,675,526
Electric	3,383,408	21,404,673	19,825,045	(180,142)	5,143,178	4,154,610	19,213,531	18,936,803	(181,883)	5,601,790	4,218,671
Telecommunications	1,891,624	2,742,997	2,604,273	(45,613)	2,075,961	432,749	2,865,266	2,614,219	(45,971)	2,372,980	482,346
Stormwater	1,753,889	785,300	1,683,083	(24,118)	880,224	155,469	814,600	1,747,716	(24,261)	(28,631)	244,445
Insurance Services	173,544	1,943,772	1,521,629		595,687	612,530	1,943,772	1,656,714		882,745	669,329
Health Benefits	1,438,668	5,700,044	5,849,983		1,288,729	543,691	5,367,293	6,185,753		470,269	562,647
Equipment	3,615,145	4,418,957	3,821,759	(32,526)	4,244,869	2,437,313	4,469,085	3,847,624	(32,699)	4,899,028	2,437,313
Parks Equipment	399,467	114,000	50,060		463,407	38,037	114,000	100,060		477,347	32,278

4. Also, since you already have financials for seven quarters of the current biennium, can you forecast the unexpended personnel budget in each fund for the FY19/21 biennium?

Response:

<b>Estimated Personnel Services- BN2019-2021</b>						
<b>Fund</b>	<b>FY2019-2020 Actual</b>	<b>FY2020-2021 Budget</b>	<b>FY2020-2021 Estimated</b>	<b>BN2019-21 Budget</b>	<b>BN2019-21 Estimated</b>	<b>Unexpended Budget</b>
General	20,751,547	22,600,720	20,706,721	44,439,783	41,458,268	2,981,515
Parks General	4,212,216	4,699,426	3,575,769	9,287,135	7,787,985	1,499,150
Street	780,088	980,381	641,933	1,939,004	1,422,021	516,983
Water	1,883,177	2,117,748	1,837,909	4,178,620	3,721,086	457,534
Wastewater	1,410,734	1,541,050	1,544,560	3,039,826	2,955,294	84,532
Electric	2,949,882	3,331,651	3,120,312	6,574,638	6,070,194	504,444
Telecommunications	658,729	821,227	722,203	1,619,782	1,380,932	238,850
Stormwater	317,769	358,163	339,087	708,075	656,856	51,219
Equipment	599,939	652,524	686,333	1,286,298	1,285,272	1,026