



Staff Report

File #: TMP-1435, **Version:** 1

MEETING DATE:

SEPTEMBER 22, 2020

SUBJECT:

RESOLUTION NO. 2020-8819 - CARRY-OVER OF FISCAL YEAR 2019-2020 APPROPRIATIONS INTO FISCAL YEAR 2020-2021

Recommendation

ADOPT a resolution approving the carry-over of appropriations from Fiscal Year 2019-2020 to Fiscal Year 2020-2021.

Board or Commission Action

Not Applicable

Relevant Council Strategic Theme

Good Governance

Relevant Department Goal

Not Applicable

Introduction

During Fiscal Year 2019-2020, certain budgeted services, materials, and/or capital equipment purchases were initiated but not completed and/or received by fiscal year end. In order for the City to complete these commitments, it is necessary to carry over budgeted funds from one fiscal year to the next.

The City administers a Tuition Reimbursement Program which is dictated by the Memorandum of Understanding (MOU) for the various employee groups. Per the various MOUs, except the Fire Safety MOU, and the City's Tuition Reimbursement Policy, any remaining funds under the Tuition Reimbursement Program as of June 30th of each year will be carried over to the next Fiscal Year.

Discussion

As part of the Fiscal Year 2020-2021 budget development process, departments projected their anticipated expenditures through Fiscal Year 2019-2020. Despite these projections, there were cases where budgeted services, materials, and/or capital equipment purchases were initiated but not completed and/or received by year end.

The carry-over of Fiscal Year 2019-2020 appropriations into Fiscal Year 2020-2021 is requested so that these transactions can be completed and commitments fulfilled. Because the departments anticipated expending these funds by the end of last fiscal year, carrying-over such funds will not negatively impact the adopted

General Fund Fiscal Year 2020-2021 budget.

The proposed carry-overs of Fiscal Year 2019-2020 unexpended appropriations into Fiscal Year 2020-2021 are detailed below:

- \$408,900.68 for General Fund
- \$65,165,897.42 for Capital Improvements Projects Programs Fund
- \$1,267,803.40 for All Other Funds

There is \$97,281.03 in unexpended general funds for the Tuition Reimbursement Program as of the end of Fiscal Year 2019-2020. In compliance with the various employee group MOUs and Tuition Reimbursement Policy, staff is requesting that this balance also be carried over to Fiscal Year 2020-2021. The attached Exhibit A details the remaining carry-overs being requested.

Fiscal Impact

Approving the carry-over of Fiscal Year 2019-2020 funds will not negatively impact the adopted General Fund Fiscal Year 2020-2021 budget.

Attachments

- 1) Resolution 2020-8819
- 2) Exhibit A: FY2019-20 Carry-over Detail

Prepared by: Donna Apar, Assistant Finance Director

Submitted by: Lisa Fowler, Finance Director

Reviewed by: Michelle Bender, HR/Risk Director/Deputy City Manager

Approved by: Jack Griffin, City Manager