



## Staff Report

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

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**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 30<sup>th</sup> 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

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Approved by: Jack Griffin, City Manager