



Legislation Text

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Report to Mayor and City Council

Tuesday, September 19, 2023

Consent

SUBJECT:

FISCAL YEAR 2022-2023 YEAR-END CONTINUING APPROPRIATIONS (CITY COUNCIL)

I. SUMMARY

At the end of each fiscal year, Staff prepares a list of budgeted appropriations recommended for carryover into the next fiscal year. The list of Proposed Continuing Appropriations (Exhibit No. 1: Capital Improvement Projects; Exhibit No. 2: Special Revenues; Exhibit No. 3 General Fund) identifies Capital Projects that are incomplete or the start of which have been delayed and invoices received after year-end closing for services provided last fiscal year but were billed after the fiscal year ended. In some cases, the unspent expenditure budget needs to be carried forward to the next fiscal year to provide funding for the completion of the project.

The primary purpose of this report is to request continuing appropriations for a variety of projects from every department. There is no fiscal impact associated with the request.

II. RECOMMENDATION

Waive further reading and adopt:

1. RESOLUTION NO. 23-138, A RESOLUTION OF THE CITY OF CARSON CITY COUNCIL AMENDING THE FISCAL YEAR 2022-2023 BUDGET TO CONTINUE UNSPENT APPROPRIATIONS TO FISCAL YEAR 2023-2024; and
2. RESOLUTION NO. 23-139, A RESOLUTION OF THE CITY OF CARSON CITY COUNCIL AMENDING THE FISCAL YEAR 2023-2024 BUDGET TO CONTINUE UNSPENT APPROPRIATIONS FROM FISCAL YEAR 2022-2023.

III. ALTERNATIVES

TAKE another action deemed appropriate by City Council.

IV. BACKGROUND

Staff has established a carryover review process during which departments are requested to submit justification and funding sources for unencumbered, available funds requested for carryover. The final list (Exhibit No. 1: Capital Improvement Projects; Exhibit No. 2: Special Revenues; Exhibit No. 3 General Fund) of continued appropriations is adopted by the City Council in September and becomes part of the City's Fiscal Year 2023-2024 annual budget.

Each year during the budget development process, staff review and evaluate projects priorities, available funding, and make necessary adjustments to stay within the resources available. The CIP is a working program that is reviewed and updated annually to reflect changing community needs, priorities, and funding opportunities to ensure the infrastructure exists to advance the City Council's mission, vision and priorities. The City of Carson budgeted \$81M Fiscal Year 2022-2023 CIP plan, expensed \$21M **(26% of budget)** leaving balance of \$60M at the close of Fiscal Year 2022-2023.

Exhibit 1 to this report is the list of requests to carryover unused budget for Capital Projects that are incomplete or the start of which have been delayed and invoices received after year-end closing for services provided last fiscal year but were billed after the fiscal year ended.

Exhibit 2 to the report provides various departmental request for continued appropriation from Special Revenue Funds, and a summarized justification are as follows:

Community Services Department: \$668,000 in unspent ARPA funds earmarked for Non-Capitalized Item purchases.

Community Development Department: \$676,000 of which \$616,00 in unspent ARPA funds earmarked for Small Business Grant Program and \$60,000 in unspent COVID-Related Homeless Prevention Service Funds

Innovation, Sustainability, Performance Management Department: \$250,000 in unspent ARPA funds for Broadband RFP.

Information Technology Department: \$1.8 million in unspent ARPA funding of which \$1.6 million in Tyler Munis Upgrade and Energov implementation, and an additional \$271,000 for Wi-fi for City Parks.

Public Safety Department: \$330,000 in ARPA funding earmarked for Emergency Operations Center upgrades.

Public Works Department: \$12 million in various special revenue funding sources for ongoing CIP projects.

Exhibit 3 to the report provide various departmental requests for continued appropriation from General Fund, and a summarized justification are as follows:

Community Development Department: \$991,000 in unspent Fiscal Year 2022-2023 funds for Community Development Façade program to which the City can reimburse business up to 50% of the cost for improvement.

Community Services Department: \$316,000 requested in Fiscal Year 2022-2023 Continue Appropriation. \$8,000 in invoices received in Fiscal Year 2023-2024, for services rendered Fiscal Year 2022-2023. \$55,000 for installation of Pickle Ball Courts at City's parks per Council approved SR 2023-0336 on May 16, 2023. \$3,000 for soccer goals at Calas Park not received in Fiscal Year 2022-2023. \$4,000 for office furniture for Veterans Park not delivered in Fiscal Year 2022-2023. \$102,000 for Scoreboards not delivered for City's Parks in Fiscal Year 2022-2023. In addition, \$139,000 in unspent 55th Anniversary apportionment from Fiscal Year 2022-2023 for Street Fair and Tour De Carson events occurring in Fiscal Year 2023-2024.

City Manager Office Department: \$1.0 million requested in unspent Fiscal Year 2022-2023 funds of which \$885,000 was unspent in purchase and installation of City Hall Office Furniture, \$9,000 in Carl Warren invoice received in Fiscal Year 2023-2024 for services rendered in Fiscal Year 2022-2023, and \$160,000 in Disability Access Consultants services that were not invoiced in Fiscal Year 2022-2023.

Human Resources Department: \$259,000 requested of which \$249,000 for completion of Class and Comp Study, \$6,000 in outstanding DOJ background checks invoices, \$2,307 in invoices from Fiscal Year 2022-2023 DOT Services, \$5,000 in invoices for Fiscal 2022-2023 service awards, \$1,800 in unpaid invoices relating to onboarding of new personnel, and \$350.00 for shredding services invoiced for Fiscal Year 2022-2023.

Finance Department: \$134,000 requested of which \$56,000 for completion of Baker Tilly Audit (Special Events, Position Control, and P-Card), \$25,000 Ralph Andersen and Associates (IT Director Recruitment), and \$40,000 Macias Gini & O'Connell completion of Purchasing Audit.

Information Technology Department: \$141,000 of which \$58,000 for wiring project continuing from previous fiscal year, \$31,000 continuing Office 365 contract, \$51,000 continuing Wi-fi at the Parks project.

Public Safety: \$162,000 of which \$25,000 for May 2023 and June 2023 Alltech Industries invoices, \$24,000 for EOC training set to complete in December 2023, \$24,000 Hazard Mitigation Plan project that is continuing, \$51,000 in coordination with Public Works to purchase additional radios for Radio Project III note received. \$18,000 purchase of Radio Equipment not received, \$16,000 for Smartptt Server installation not completed.

Non-Departmental: \$4.7 million of which \$2.9 million for On-Call contracts, \$1 million for vehicles not yet received for Public Works, estimated timeline for delivery is 3rd Quarter

2024, and \$484,000 for Community Center Upgrades, City Hall Carpet Replacement, City Hall Façade Renovation.

Public Works Department: \$456,000, of which \$156,000 for On-Call Contract with McWill Sports Services, \$300,000 for purchased of radios in coordination with Public Safety (Radio Project III)

Staff is requesting a total of \$15,394,538 to be carried forward in Special Revenue (Exhibit no. 2), and \$8,267,887 in General Fund (Exhibit no. 3).

V. FISCAL IMPACT

There is no fiscal impact associated with the carryover requests. If approved, the budget will be reduced in Fiscal Year 2022-2023 and the budget will be increased in Fiscal Year 2023-2024; resulting in no change or impact to the General Fund estimated spending and fund balance.

VI. EXHIBITS

1. Exhibit (1): Capital Improvement Program 2022-2023 Continuing Appropriations (pg.5)
2. Exhibit (2): Special Fund Fiscal Year 2022-2023 Continuing Appropriations (pg.6-8)
3. Exhibit (3): General Fund Fiscal Year 2022-2023 Continuing Appropriations (pgs.9-14)
4. Resolution 23-138 of the City of Carson City Council amending the Fiscal Year 2022-2023 budget to continue unspent appropriations to Fiscal year 2023-2024 (pgs.15-18)
5. Resolution 23-139 of the city of Carson City Council amending the Fiscal Year 2023-2024 budget to continue unspent appropriations from Fiscal Year 2022-2023 (pgs.19-12)

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