



# CITY OF CARSON

## Legislation Text

File #: 2020-609, Version: 1

### Report to Mayor and City Council

Tuesday, September 15, 2020

Consent

#### SUBJECT:

**FISCAL YEAR 2019-2020 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: **General Fund**; Exhibit no. 2: **Special Revenues**) 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, as the budget will be reduced for one year and increased for the next.

#### **II. RECOMMENDATION**

Waive further reading and adopt:

1. RESOLUTION NO. 20-145, A RESOLUTION OF THE CITY OF CARSON CITY COUNCIL AMENDING THE FISCAL YEAR 2019-2020 BUDGET TO CONTINUE UNSPENT APPROPRIATIONS TO FISCAL YEAR 2020-2021; and
2. RESOLUTION NO. 20-146, A RESOLUTION OF THE CITY OF CARSON CITY COUNCIL AMENDING THE FISCAL YEAR 2020-2021 BUDGET TO CONTINUE UNSPENT APPROPRIATIONS FROM FISCAL YEAR 2019-2020.

#### **III. ALTERNATIVES**

TAKE another action deemed appropriate by City Council.

#### **IV. BACKGROUND**

Exhibit A 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. This includes projects funded from the operating general fund budget and the special revenues budget. The list includes descriptions and justifications.

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: **General Fund**; Exhibit no. 2: **Special Revenues**) of continued appropriations is adopted by the City Council in September and becomes part of the City's Fiscal Year 2020-2021 annual budget.

There is no Fiscal impact associated with the Proposed Continuing Appropriations. The estimated June 30, 2021 fund balance presented during the 2020 budget process includes expenditures of these appropriations; and continuing them from one year to the next has no impact on the estimated fund balances.

Staff is requesting a total of \$1,389,200 to be carried forward in the General Fund, and \$19,735,944 million of Special Revenues fund.

#### **V. FISCAL IMPACT**

There is no fiscal impact associated with the carryover requests. If approved, the budget will be reduced in Fiscal Year 2019-2020 and the budget will be increased in Fiscal Year 2020-2021; resulting in no change or impact to the General Fund estimated spending and fund balance.

#### **VI. EXHIBITS**

1. Exhibit (1): General Fund Fiscal Year 2019-2020 Continuing Appropriations
2. Exhibit (2): Special revenue Fund Fiscal Year 2019-2020 Continuing Appropriations
3. Resolution 20-145 of the City of Carson City Council amending the Fiscal Year 2019-2020 budget to continue unspent appropriations to Fiscal year 2020-2021.
4. Resolution 20-146 of the city of Carson City Council amending the Fiscal Year 2020-2021 budget to continue unspent appropriations from Fiscal Year 2019-2020.

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