



**CITY OF WAUKESHA**

**Administration**

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<b>Committee:</b> Finance	<b>Date:</b> 4/14/2015
<b>Common Council Item Number:</b> ID#15-2396	<b>Date:</b> 4/21/2015
<b>Submitted By:</b> Rich Abbott, Finance Director	<b>City Administrator Approval:</b> Kevin Lahner, City Administrator KML
<b>Finance Department Review:</b> Rich Abbott, Finance Director RA	<b>City Attorney's Office Review:</b> Brian Running, City Attorney Pending
<b>Subject:</b> Review and Act on a recommendation to carryover \$34,202 from 2014 to 2015 in the General Fund 100.	

**Details:**  
 According to Financial Policy 2.3.3 all budgeted appropriations, except continuing appropriations, lapse at the end of the fiscal year unless encumbered during the fiscal year. This recommendation is requesting that the Council consider non-lapsing (allowing the spending of 2014 appropriations in 2015) for the Master Plan and West Avenue Landfill. In the case of the honor guard donations and library grant programs, it is my belief that those funds need to be carried over as those were collected for a specific purpose. However, the finance policies do not address that issue at this time, so I am going to treat them in the same manner as the budgeted appropriations.

**Options & Alternatives:**  
 Option 1 – Carryover the funds as presented from 2014 to 2015. (Recommended by the Finance Director)  
 Option 2 – Remove the Master Plan and/or West Ave Landfill requests and reduce 2015 budget funds in other areas to cover these expenditures.  
 Note: An option to remove the donated/grant funds was not presented, as that would mean returning the funds.

**Financial Remarks:**  
 This would mean that in 2015 the following individual accounts would be increased using funds available in 2014.

Org	Object	Program/Project Description	Amount
1722	52990	Master Plan (Rebranding)	5,794
2130	53460	Honor Guard	2,417
5132	53710	Waukesha Reads Grant	2,296



5141	53490	Children Services Grant	1,936
7120	52135	West Ave Landfill - Consulting	21,759
		Total	34,202

**Executive Recommendation:**  
The City Administrator recommends Option 1 for the carryover of funds.