



CITY OF WAUKESHA

Administration

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Committee: Finance	Date: 5/31/2016
Common Council Item Number: ID#16-0925	Date: 6/7/2016
Submitted By: Rich Abbott, Finance Director	City Administrator Approval: Kevin Lahner, City Administrator KML
Finance Department Review: Rich Abbott, Finance Director RA	City Attorney's Office Review: Brian Running, City Attorney BER
Subject: Review and Act on a recommendation to carryover \$52,454 from 2015 to 2016 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 2015 appropriations in 2016) for the Dispatch Study. It is important to know that the funds for the Dispatch were used to pay for the Pay Plan which should have had the funds carried over in 2014 to 2015. 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 2015 to 2016. (Recommended by the Finance Director)
 Option 2 – Remove the Dispatch request and reduce 2016 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 2016 the following individual accounts would be increased using funds available in 2015.

Org	Object	Program/Project Description	Amount
2130	53460	Honor Guard	2,494
5132	52190	Waukesha Reads Grant	5,092
5141	53490	Children Services Grant	4,474
1330	52135	Consulting	40,394
Total			52,454

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

