



Staff Report

TO: City Council
FROM: Jennifer Ustation, Finance Director
DATE: September 3, 2024
SUBJECT: Re-Appropriation of Fiscal Year 2024 Unexpended Expenditures and Project Funding Rollovers

Description Approval to reappropriate unexpended expenditures and project rollovers.

Background and Analysis:

FY24 Unexpended Expenditures

Per the City of Beaumont Financial Management Policy, unexpended appropriations cannot be used in subsequent fiscal years unless re-appropriated by the City Council. Unexpended expenditures result in an increase in fund balance when actual revenues exceed expenditures at the end of the fiscal year (FY). In the case of planned use of reserves, the reserves are left within the fund balance and are available for allocation. Re-appropriation of these funds will allow for the budgetary authorization of the requests below that were budgeted in FY24 and for various reasons could not be spent and need to be re-appropriated into the FY25 budget.

General Fund

In FY24, the City Council approved various one-time purchases within the FY24 budget. Due to on-going projects, shipping delays and unanticipated service delays, the items or services were not completed within FY24. **Attachment A** provides a detailed listing of requested carryover items for re-appropriation within the FY24 budget. The need for these items or contractual obligations should be recognized within the FY25 spending authority provided by the City Council. Below is the department needs for re-appropriation in the amount of \$1,266,163. All department requests were included within the FY24 appropriated budget.

Department	Amount
Administration	\$31,500
City Council	\$100,000
City Clerk	\$526

Economic Development	\$929,313
Finance	\$22,741
Building	\$19,410
Police	\$90,147
Public Works	\$15,058
Community Services	\$12,468
Parks and Grounds	\$45,000

Wastewater

Wastewater operations have on-going projects that will continue into FY25, Wastewater is requesting re-appropriation of FY24 funds to cover invoices until the projects are complete. These items are also provided in detail in Attachment A.

Department	Amount
Wastewater	\$61,140

Internal Service Fund

The Internal Service Fund (ISF) has an allocated amount for FY24 for vehicles that have not yet been received. ISF is therefore requesting the re-appropriation of FY24 funds to carry over to FY25 for the purchase of vehicles.

Fund	Amount
Internal Service Fund – Vehicles	\$82,782

Other Special Revenue Fund

Fund	Amount
CFD Admin	\$52,475
Other Special Revenues	\$52,880

Grand Total of All Re-Appropriations = \$1,515,440

Project Funding Rollovers

Capital Improvement Projects are budgeted in the first year of programming in the Capital Improvement Plan (CIP). These funds are not always spent in the year of appropriation. Many projects span over multiple years and require reappropriation to

keep within the spending authority of the funds providing the funding source. All open project budgets and purchase orders will be rolled over until closed in the CIP.

Fiscal Impact:

The impact of General Fund adjustments is to increase expenditure authority by \$1,266,163 and will reduce the fund balance in the General Fund by the same amount. All other funds will increase expenditure authority by \$249,277 and decrease their respective fund balances by the same amount.

The estimated cost to prepare this report is \$520.

Recommended Action:

Approve the proposed reappropriation of General Fund expenditures and other funds in the amount of \$1,515,440 and the rollover of all open prior year projects.

Attachments:

- A. Budget Adjustment Form