



## Staff Report

**TO:** City Council  
**FROM:** Jennifer Ustation, Finance Director  
**DATE:** September 20, 2022  
**SUBJECT:** Re-Appropriation of FY22 Unexpended Expenditures

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### Background and Analysis:

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. In the case of planned use of reserves, the reserves remain within the fund balance and are available for allocation. Re-appropriation of these funds will allow for the budgetary authorization of the requests below. Attachment A provides a calculation of the estimated ending fund balances.

### General Fund

In FY22, the City Council approved various one-time purchases within the FY22 budget. Due to supply chain issues, shipping delays and unanticipated service delays the items or services were not completed within FY22. Attachment B provides for a detailed listing of requested carryover items for re-appropriation within the FY23 budget. The need for these items or contractual obligations should be recognized within the FY23 spending authority provided by the City Council. Below are the department needs for re-appropriation. All department requests are within the FY22 original appropriated amount.

Department	Amount
Finance	\$17,490
IT	\$129,500
Economic Development	\$12,140
Public Works	\$8,945
Police	\$187,736
Fire	\$52,526
Parks and Grounds	\$388,443

Wastewater

Wastewater operations experienced similar delays and are requesting reappropriation of FY22 funds to cover receipt of items within FY23. These items are also provided in detail in Attachment B.

<b>Department</b>	<b>Amount</b>
Wastewater	\$91,688

Internal Service Fund

The FY22 internal service fund budget had appropriated vehicles within the City's fleet as identified as needing replacement. With the lack of supply these vehicles have been extremely difficult to obtain, however, the vehicle replacement needs remain. City staff is requesting to re-appropriate the remaining vehicles within the FY22 budget that were not available to be purchased so that staff may obtain these vehicles when and if they become available within FY23. A detail of the request is provided within Attachment B.

<b>Fund</b>	<b>Amount</b>
Internal Service Fund – Vehicles	\$550,743

**Fiscal Impact:**

The impact of General Fund adjustments is to increase expenditure authority by \$796,780 and will reduce the fund balance in the General Fund by the same amount.

The impact of Wastewater adjustments is to increase expenditure authority by \$91,688 and will reduce the fund balance by the same amount.

The impact of Internal Service Fund adjustment is to increase expenditure authority by \$550,743 and will decrease the fund balance by the same amount.

**Recommended Action:**

Approve the proposed re-appropriation of General Fund expenditures in the amount of \$796,780,  
Approve the re-appropriation of Wastewater expenditures in the amount of \$91,688, and

Approve the proposed re-appropriation of Internal Service Fund expenditures in the amount of \$550,743.

**Attachments:**

- A. Calculations of estimated ending fund balances
- B. General Fund, Wastewater and Internal Service Fund budget adjustments