



Department Source: Police

To: City Council

From: City Manager & Staff

Council Meeting Date: September 19, 2016

Re: Resolution transferring funds from Records Management System (RMS) Software capital project to Police for non-capital expenditures.

Executive Summary

This resolution will transfer \$180,050.29 from the RMS Software capital improvement project to the Police operating budget. Generally accepted accounting principals (GAAP) prohibit these expenditures from being capitalized which causes the need to transfer the appropriation and expenses from the capital project to an operating account.

Discussion

Various computer/technology equipment expenditures were charged to the Records Management System (RMS) Software capital project. Under generally accepted accounting principals (GAAP), these expenditures do not meet capitalization criteria. Accordingly, the amount for these expenditures is being transferred from the Capital Projects budget to the Police operating budget.

Fiscal Impact

Short-Term Impact: \$180,050.29 increase to Police operating budget; \$180,050.29 decrease in Capital Improvement Project budget.

Long-Term Impact: None

Vision & Strategic Plan Impact

[Vision Impacts:](#)

Primary Impact: Not Applicable, Secondary Impact: Not Applicable, Tertiary Impact: Not Applicable

[Strategic Plan Impacts:](#)

Primary Impact: Not Applicable, Secondary Impact: Not Applicable, Tertiary Impact: Not Applicable

[Comprehensive Plan Impacts:](#)

Primary Impact: Not Applicable, Secondary Impact: Not applicable, Tertiary Impact: Not Applicable



City of Columbia

701 East Broadway, Columbia, Missouri 65201

Legislative History

Date	Action
N/A	N/A

Suggested Council Action

Shall council agree, staff recommends adoption of the resolution transferring funds from RMS software capital project to police operating budget.