



Department Source: Sustainability

To: City Council

From: City Manager & Staff

Council Meeting Date: March 2, 2020

Re: Transfer of funds from FY19 into FY20 for FY19 expenditure correction.

## Executive Summary

Registration and training fees expended in FY19 were reversed by the Finance Department and assigned to FY20. Funds were specifically budgeted for use in FY19 due to when registration deadlines were expected and were assumed to be FY19 expenses by the Office of Sustainability. .

## Discussion

Office of Sustainability (OS) staff members were given the opportunity to present on climate action and adaptation (CAAP) at 3 regional conferences in July, August and October and a transfer of funds form was sent through City Council in July 2019 to cover these expenses. In addition to the transfer, a portion of the travel expenditures were reimbursed from the organization hosting the event. Because there was sufficient funds to cover the registration fees in FY19, staff were given permission to attend the conferences and registration fees were paid. Unknown to OS staff, conferences are categorized as "services" rather than "goods" and while the expenditures were made in FY19, because some of the fees were associated with services expected in FY20, they were re-categorized to FY20 by the Finance Department. The available funds from FY19 were then transferred into the FY19 Fund Balance and the OS FY20 Training Budget is now over-obligated for the remainder of FY20. Staff is requesting permission from City Council to transfer the funds associated with these expenditures into our FY20 operating budget, so as to meet the obligations for the remainder of the year.

## Fiscal Impact

Short-Term Impact: \$3,055.65

Long-Term Impact: n/a

## Strategic & Comprehensive Plan Impact

### Strategic Plan Impacts:

Primary Impact: Operational Excellence, Secondary Impact: Social Equity, Tertiary Impact: Tertiary

### Comprehensive Plan Impacts:

Primary Impact: Livable & Sustainable Communities, Secondary Impact: Not applicable, Tertiary Impact: Not Applicable



# City of Columbia

701 East Broadway, Columbia, Missouri 65201

## Legislative History

Date	Action
07/2019	Transfer of funds form moving the original funds into travel and training to cover expenses.

## Suggested Council Action

If City Council agrees, approve the ordinance transferring funds.