

TO: Tom Frutchey, City Manager  
FROM: Jim Throop, Director Administrative Services  
SUBJECT: Budget Appropriations Correction – Centennial & Muni Pool Repair  
DATE: April 19, 2016

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NEEDS: For City Council to consider adoption of a resolution approving budgetary appropriation “clean-up” for the Centennial and Muni pool rehabilitation.

FACTS: 1. The agenda item from January 5, 2016 Council meeting for pool rehabilitation did not include the proper account code information.  
2. In order to maintain proper accounting records for the rehabilitation project and for the City in general, it is necessary to re-approve the appropriations with the correct account codes.  
3. This clean-up ordinance does not authorize any additional funds; rather it just clarifies where the previously approved items should be expensed.

ANALYSIS &

CONCLUSION: Generally accepted accounting principles (GAAP) require that financial reports include certain financial statements that compare budget to actual. When there are “budget to actual” variances the notes to the financials report must provide an explanation. It is desirable to keep variances to a minimum, particularly as it relates to one-time expenditures.

The Council agenda of January 5, 2016 for the rehabilitation of the two city pools noted the correct amount of expenditures, but did not have the correct account codes in the resolution. This clean-up resolution will correct the oversight.

FISCAL

IMPACT: There are no additional financial impacts to the City, as this resolution only clarifies the correct accounts codes for the pool rehabilitation costs.

OPTIONS: For the City Council to:

- a. Adopt Resolution No. 16-xxx for the account code clean-up of budget appropriations for the pool rehabilitation projects; or
- b. Amend the foregoing options; or
- c. Refer back to staff for additional analysis or modification
- d. Take no action

RESOLUTION NO. 16-XXX

A RESOLUTION OF THE CITY OF EL PASO DE ROBLES  
APPROVING THE CORRECTION OF BUDGET APPROPRIATIONS FOR MUNICIPAL &  
CENTENNIAL POOL REHABILITATION

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WHEREAS, The City Council Resolution 16-003 of January 5, 2016 for the appropriation of funds to complete the Municipal and Centennial pool rehabilitation project did not include the proper account code information; and

WHEREAS, in order to keep the budget data correct, a clean-up resolution must be approved; and

WHEREAS, this clean-up resolution does not appropriate any additional funds, but merely ensures they are accounted for with the appropriate account codes;

NOW THEREFORE BE IT HEREBY RESOLVED by the City Council of the City of El Paso de Robles that the following budget appropriations are hereby re-authorized with the corrected budget amounts and accounts:

The City Council of the City of El Paso de Robles does hereby approve the corrected allocation of \$501,356 from 1003254F-52220- to 1003254F-54540-P0015-\$294,641, and 1003255F-54540-P0016-\$206,715.

PASSED AND ADOPTED by the City Council of the City of Paso Robles this 19<sup>th</sup> day of April 2016 by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

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Steven W. Martin, Mayor

ATTEST:

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Kristen L. Buxkemper, Deputy City Clerk