

APPROPRIATION TRANSFER REPORT

FOR THE PERIOD

1/1/2014 THROUGH 12/31/2014

PREPARED BY THE OFFICE OF THE CITY AUDITOR

5/18/2015

THIS IS A REPORT ON THE APPROPRIATION TRANSFERS THAT OCCURRED DURING 2014.

AN APPROPRIATION TRANSFER IS REQUESTED WHEN THE CURRENT YEAR'S BUDGETARY ALLOCATION IS INSUFFICIENT TO COVER CURRENT EXPENSES PLUS FUTURE EXPENDITURES OF AN INDIVIDUAL EXPENSE LINE ITEM FOR THE CURRENT YEAR.

THERE WERE SEVENTY FIVE (75) APPROPRIATION TRANSFERS DURING 2014, OF WHICH THIRTEEN (13) WERE ABOVE THE \$25,000 THRESHOLD. OF THOSE TRANSFERS EXCEEDING THE \$25,000 LEVEL, TWELVE (12) WERE ENACTED AS REQUIRED THROUGH ORDINANCE AND APPROVED BY BOTH CITY COUNCIL AND THE ADMINISTRATION. THE REMAINING ONE WAS A CORRECTION OF AN ENTRY ERROR OF THE ORIGINAL 2014 BUDGET IN THE HIGHWAYS DIVISION. THOSE FUNDS WERE ERRONEOUSLY POSTED TO MAINTENANCE AND REPAIR OF ROADS INSTEAD OF FRINGE BENEFITS.

ALSO FIVE (5) TRANSFERS INVOLVED THE USE OF THE CONTINGENCY LINE ITEM, WHICH COUNCIL CONTROLS FOR ACCEPTABLE USAGE. APPROPRIATION TRANSFERS OF \$25,000 OR MORE REQUIRE CITY COUNCIL APPROVAL. THE TRANSFERS BELOW THE \$25,000 AMOUNT DO NOT REQUIRE COUNCILMANIC ACTION. THEY DO, HOWEVER, NEED APPROVALS OF VARIOUS CITY PERSONNEL, INCLUDING DIVISION MANAGER, DEPARTMENT DIRECTOR, FINANCE PERSONNEL AND THE MANAGING DIRECTOR.

ALL OF THE APPROPRIATION TRANSFERS DURING 2014 WERE AUDITED, VERIFIED AND ACCURATELY POSTED TO THEIR RESPECTIVE ACCOUNTS IN A TIMELY MANNER.

THE TOTAL DOLLAR AMOUNT OF 2014 APPROPRIATION TRANSFERS WAS \$42,145,033.46. PLEASE NOTE THAT OVER \$40 MILLION OF THAT TOTAL PERTAINS TO THE CREATION OF FUND #55 SEWER FUND VIA BILL # 58-2014.

THE FOLLOWING CHART SUMMARIZES THE NUMBER OF TRANSFERS, THE FUND AND THE DOLLAR AMOUNTS FOR 2014:

# OF TRANSFERS	FUND	\$
49	01 GENERAL	\$1,254,841.36
3	20 SHADE TREE	\$6,015.00
1	35 MOTOR LICENSE	\$25,000.00
2	52 SELF-INSURANCE	\$7,000.00
4	54 SEWER	\$40,306,526.43
16	56 RECYCLING/TRASH	\$545,650.67
TOTAL 75		\$42,145,033.46

THE ATTACHED IS THE MONTHLY DETAIL OF THE 2014 APPROPRIATION TRANSFERS.