

LRB – FISCAL REVIEW SECTION ANALYSIS

OCTOBER 31, 2001 AGENDA

ITEM 4, FILE 010843

FINANCE & PERSONNEL COMMITTEE

Emma J. Stamps

File No. 010843 is a resolution authorizing the Fire Department to expend an additional \$9,500 for expenses related to hazardous materials response training. (Fire Dept.)

Background

1. On October 13, 1998, the Common Council adopted FN 980965, a substitute ordinance relating to expenditure of funds to be reimbursed by greater-than-anticipated revenues. Section 304-91 of the Code established procedural guidelines related to the expenditure of funds to be reimbursed by greater-than-anticipated revenue.
2. "Reimbursable expenditure" means the cost of departmental labor, material or services not currently appropriated in that department's budget, the provisions of which generates greater than anticipated revenue.
3. "Greater than anticipated revenue" and "Higher than anticipated revenue" means a revenue generated by a reimbursable expenditure which is greater than the revenue anticipated therefrom in the current year's budget.

Discussion

1. The State of Wisconsin Department of Military Affairs granted the Fire Department \$9,500 over and above its annual contract payment for hazardous materials response team services to be provided during the 2001-2002 fiscal year. The \$9,500 over-payment is greater-than-anticipated revenue for 2001.
2. Section 18-06-2 in the City Charter allow departments to expend unrestricted greater-than-anticipated revenue for the same purpose for which the budget originally appropriated the money.
3. This resolution authorizes the Fire Department to expend \$9,500, pursuant to s. 304-91 of the Code, which also requires that the Comptroller certify the greater than anticipated revenue amount. The Comptroller has so certified to the \$9,500 amount.

Fiscal Impact

1. \$9,500 will be temporarily transferred from the General Fund to State Grants Account 930200-0150-3281-3630-R999. Fund replenishment will occur no later than December 31, 2001.

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LRB – Fiscal Review
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