

**CITY OF REDDING, CALIFORNIA
COUNCIL POLICY**

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
REBUDGET OF PRIOR YEAR APPROPRIATIONS	91-275	409	07/16/91	1

BACKGROUND

The City of Redding adopts a Budget at the beginning of each budget cycle. Certain items budgeted in the prior year are rebudgeted as a carryover. These items are difficult to identify for numerous reasons, and each year a certain number are overlooked in the budget process. This policy would authorize the City Manager to routinely carry over items previously approved, but not rebudgeted.

PURPOSE

This policy would authorize the City Manager to rebudget previously approved and budgeted items in accordance with Council guidelines.

POLICY

It is the policy of the City Council of the City of Redding to authorize the City Manager to rebudget certain items as follows:

1. The item(s) was previously considered and budgeted by Council Resolution.
2. The item(s) was not rebudgeted through the adoption of the Budget or by Exhibit A of the Resolution adopting the Budget.
3. The amount of the appropriation does not change, nor does the amount of the funding source change.
4. There is no impact upon fund reserves.
5. The purpose for which the item(s) was rebudgeted does not change.

In the event the item(s) does not meet these conditions, it must be approved by the City Council and may not be rebudgeted as part of this policy.

PROCEDURE

The procedure for utilizing the Rebudget of Prior Year Appropriations is provided in the City of Redding Budget Policies and Procedures Manual.