



FY 2026 BUDGET AMENDMENT CARRY FORWARD

PH-26-002

January 20, 2026

Budget Amendment

Background and Findings

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City policy and the City Charter authorize Council to amend the budget by ordinance

Appropriations lapse at fiscal year-end unless spent or encumbered

This amendment primarily carries forward prior-year encumbered appropriations to complete approved projects and services extending beyond September 30

Includes limited number of previously approved adjustments

Required public hearing notice published January 15, 2026

Reference: Financial Governance Policy, Section V.B.(1); City Charter, Article V, Section 56

Budget Amendment

General Fund

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General
Fund

- Carry forward FY 2025 encumbered appropriations including Animal Services crematorium, Finance building renovation, Fitness Equipment for Fire Station 4 and RH Community Center, ARPA-funded Public Safety Mental Health services, Library Master Plan, City Hall water line repair, interim audit services, Legal Services, PD Software, and Municipal Court window replacement

	FY 2026 Budget	Budget Change	Amended Budget
Federal Grant/Reimbursement	\$ -	\$ 58,278	\$ 58,278
Fund Balance Applied	-	582,935	
Total Revenue	\$ -	\$ 641,213	\$ 58,278
CAP-Equipment & Machinery	\$ 4,875	\$ 281,552	\$ 286,427
RM-Building	2,450	142,761	145,211
Misc. Services & Charges	184,417	134,663	319,080
DE-Programs (ARPA)	-	58,278	58,278
Supply-Minor Capital	287,422	23,959	311,381
Total Expense	\$ 479,164	\$ 641,213	\$ 1,120,377

Budget Amendment

General Fund (continued)

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General
Fund

- Allocate unspent PFC appropriations to support the Grocery Store Initiative
- Transfer budgeted first payment for cardiac monitors to Gov't CIP fund

	FY 2026 Budget		Budget Change	Amended Budget
Fund Balance Applied	\$	-	\$ 65,000	
Total Revenue	\$	-	\$ 65,000	\$ -
Transfer to Fund 300	\$	3,162,854	\$ 318,146	\$ 3,481,000
RM-Equipment & Machinery		519,887	(318,146)	201,741
DE-Programs (PFC)		-	65,000	65,000
Total Expense	\$	3,682,741	\$ 65,000	\$ 3,747,741

Budget Amendment

Capital Improvement Program Funds

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Governmental
CIP Fund

- Recognition of loan proceeds and associated debt service for financed cardiac monitors, per Resolution 25-178R

	FY 2026 Budget	Budget Change	Amended Budget
Loan Proceeds \$	-	\$ 1,590,729	\$ 1,590,729
Transfer from Fund 100	3,162,854	318,146	3,481,000
Total Revenue	\$ 3,162,854	\$ 1,908,875	\$ 5,071,729
CAP-Equipment & Machinery \$	-	\$ 1,590,729	\$ 1,590,729
DEBT-Loan Principal	-	318,146	318,146
Total Expense	\$ -	\$ 1,908,875	\$ 1,908,875

Budget Amendment

Capital Improvement Program Funds

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Water
Impact Fee
Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget		Budget Change	Amended Budget
Fund Balance Applied	\$	-	\$ 132,551	
Total Revenue	\$	-	\$ 132,551	\$ -
MSC-Professional Services	\$	-	\$ 132,551	\$ 132,551
Total Expense	\$	-	\$ 132,551	\$ 132,551

Budget Amendment

Special Revenue Funds

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Opioid
Settlement
Fund

- Appropriation of settlement program expenditures (\$132,724)
- Carry forward FY 2025 encumbered but unexpended appropriations (\$11,894)

	FY 2026 Budget	Budget Change	Amended Budget
Fund Balance Applied	\$ -	\$ 144,618	
Total Revenue	\$ -	\$ 144,618	\$ -
DE-Programs	\$ -	\$ 144,618	\$ 144,618
Total Expense	\$ -	\$ 144,618	\$ 144,618

Budget Amendment

Special Revenue Funds

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HOME
Program
Fund

- Carry forward FY 2025 encumbered grant-related revenue and expenditure appropriations (\$271,630)
- Appropriate reconciled HOME Grant budgets to correct current activity budgets (\$199,997)

	FY 2026 Budget	Budget Change	Amended Budget
Federal Grant/Reimbursement	\$ 148,521	\$ 471,627	\$ 620,148
Total Revenue	\$ 148,521	\$ 471,627	\$ 620,148
DE-Programs	\$ -	\$ 471,627	\$ 471,627
Total Expense	\$ -	\$ 471,627	\$ 471,627

Budget Amendment

Special Revenue Funds

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Hotel
Occupancy
Tax Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget		Budget Change	Amended Budget
Fund Balance Applied	\$	-	\$ 68,924	
Total Revenue	\$	-	\$ 68,924	\$ -
DE-Grants to the Arts	\$	125,000	\$ 68,924	\$ 193,924
Total Expense	\$	125,000	\$ 68,924	\$ 193,924

Budget Amendment

Special Revenue Funds

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Law
Enforcement
Grant Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget	Budget Change	Amended Budget
Federal Grant/Reimbursement	\$ 813	\$ 61,045	\$ 61,858
Total Revenue	\$ 813	\$ 61,045	\$ 61,858
Pass Thru Grants	\$ -	\$ 61,045	\$ 61,045
Total Expense	\$ -	\$ 61,045	\$ 61,045

Budget Amendment

Special Revenue Funds

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Police State
Seizure Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget		Budget Change	Amended Budget
Fund Balance Applied	\$	-	\$ 23,426	
Total Revenue	\$	-	\$ 23,426	\$ -
MSC-Software Subscription	\$	-	\$ 23,426	\$ 23,426
Total Expense	\$	-	\$ 23,426	\$ 23,426

Budget Amendment

Enterprise Funds

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Aviation
Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget		Budget Change	Amended Budget
Fund Balance Applied	\$	-	\$ 13,736	
Total Revenue	\$	-	\$ 13,736	\$ -
MSC-Accounting Services	\$	17,044	\$ 13,736	\$ 30,780
Total Expense	\$	17,044	\$ 13,736	\$ 30,780

Budget Amendment

Enterprise Funds

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Solid
Waste
Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget		Budget Change	Amended Budget
Fund Balance Applied	\$	-	\$ 1,431	
Total Revenue	\$	-	\$ 1,431	\$ -
MSC-Accounting Services	\$	7,941	\$ 1,431	\$ 9,372
Total Expense	\$	7,941	\$ 1,431	\$ 9,372

Budget Amendment

Enterprise Funds

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Golf
Course
Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget	Budget Change	Amended Budget
Fund Balance Applied	\$ -	\$ 10,418	
Total Revenue	\$ -	\$ 10,418	\$ -
RM-Building	\$ -	\$ 10,418	\$ 10,418
Total Expense	\$ -	\$ 10,418	\$ 10,418

Budget Amendment

Enterprise Funds

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Water &
Sewer
Fund

- Carry forward FY 2025 encumbered but unexpended appropriations

	FY 2026 Budget	Budget Change	Amended Budget
Fund Balance Applied	\$ -	\$ 221,192	
Total Revenue	\$ -	\$ 221,192	\$ -
CAP-Equipment & Machinery	\$ 815,000	\$ 221,192	\$ 1,036,192
Total Expense	\$ 815,000	\$ 221,192	\$ 1,036,192

Budget Amendment

Budget Change Summary

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Revenue	Adopted Budget	CIP Roll	Carry Forward	Amended Budget
General Fund	74,679,806	-	58,278	74,738,084
Enterprise Funds	95,000,712	-	-	95,000,712
Capital Project Funds	24,509,303	9,312,808	1,908,875	35,730,986
Special Revenue Funds	25,913,685	-	532,672	26,446,357
Internal Service Funds	22,340,464	-	-	22,340,464
Debt Service Fund	20,396,741	-	-	20,396,741
<i>*Fund Balance Applied/(Added)</i>	76,268,107	173,805,675	1,264,231	251,338,013
Total	\$ 339,108,818	\$ 183,118,483	\$ 3,764,056	\$ 525,991,357
Expenditure	Adopted Budget	CIP Roll	Carry Forward	Amended Budget
General Fund	133,347,455	-	706,213	134,053,668
Enterprise Funds	94,599,209	-	246,777	94,845,986
Capital Project Funds	39,357,498	173,140,657	2,041,426	214,539,581
Special Revenue Funds	27,376,529	9,977,826	769,640	38,123,995
Internal Service Funds	23,340,569	-	-	23,340,569
Debt Service Fund	21,087,558	-	-	21,087,558
Total	\$ 339,108,818	\$ 183,118,483	\$ 3,764,056	\$ 525,991,357

**Fund Balance Applied/(Added) reflects the difference between revenues and expenditures. Positive amounts represent prior-year revenues held in reserve and appropriated in the current year to support multi-year projects (including CIP rollovers). Negative amounts represent current-year revenues exceeding expenditures, which are added to reserves.*

Recommendation

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City Council approve the ordinance amending the FY 2026 Annual Budget