



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 | <u>3,162,854</u> | 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 | <u>-</u> | 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 |
| *Fund Balance Applied/(Added) | 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