



City of Waukesha
 201 Delafield Street
 Waukesha, WI 53188
 Tel: 262.542.3700
 waukesha-wi.gov

City of Waukesha Cover Sheet

Committee: Finance Committee	Meeting Date: 04/14/26
ID Number: ID#26-0319	Ordinance/Resolution Number (if applicable):
Name of Submitter: Joseph P. Ciurro, Finance Director	Target Next Board/Council Meeting Date: 04/21/26
Agenda Item Title: Review and possible action on a recommendation to carryover \$119,454.00 from 2025 to 2026 in the General Fund.	

Issue Before the Board/Council: According to Financial Policy 2.3.3 all budgeted appropriations, except continuing appropriations, lapse at the end of the fiscal year unless encumbered during the fiscal year. This recommendation is requesting that the Council consider non-lapsing the funds as presented. This would allow City departments to spend a portion of 2025 appropriations in 2026. All the requests were either based on donations, grants, programs or had reasons for the delays. For reference, the City carried over \$77,406 from 2024 to 2025.
Options & Alternatives: Option 1 – Carryover the funds as presented from 2025 to 2026. (Recommended by the Finance Director) Option 2 – don't allow the carryover and put departments in a compromised position within their 2026 budget. Note: An option to remove the donated/grant funds was not presented, as that would mean returning the funds.
Additional Details: None.

What is the Strategic Plan Priority this item relates to: Financial Sustainability
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What impact will this item have on the Strategic Plan Priority?

The carryover items noted are consistent with the last couple of years. Nothing unusual noted.

Financial Remarks:

See the attached worksheet for amounts and reasons.

Suggested Motion:

... make a motion to approve the carryover of \$119,454.00 from 2025 to 2026 in the General Fund.

Reviewed By:

Finance Director 	Date Reviewed 04/10/2026
City Attorney	Date Reviewed
City Administrator	Date Reviewed

2025 to 2026 - Carryovers in Fund 0100 - General Fund

<u>Dept</u>	<u>Org</u>	<u>Object</u>	<u>Program/Project Description</u>	<u>Amount</u>	<u>Funding Source</u>	<u>Frequency</u>	<u>Reason</u>
HR	1431	53496	Recruitment	71,574	Levy	Annual Review	To carryover funds to aid in 2026 recruitment expenses
Police	2130	53460	Honor Guard	5,746	Donations	Annual Review	To carryover donated funds for a specific use
Police	2130	53461	Body Armor	8,516	Levy/Grants	Annual Review	To carryover remaining body armor funds to use in 2026
Library	5132	53710	Library Books/Materials	914	Donations/Grants	Infrequent	To carryover funds from Gift & Grants
Library	5141	53710	Library Books/Materials	12,445	Donations/Grants	Infrequent	To carryover funds from Gift & Grants
Planning	1720	52190	Planning	13,133	Levy	Infrequent	To carryover funds for Zoning Code Update project.
Engineering	3310	54141	Materials - Building & Grounds	7,126	Levy	Annual Review	To carryover Building and Grounds to 2026
Total				<u>119,454</u>			