



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

Committee: Finance Committee	Date: 2/25/2025
Common Council Item Number: ID# 25-00305	Date: 3/4/2025
Submitted By: Joseph Ciurro, Finance Director	City Administrator Approval: Anthony Brown, City Administrator
Finance Department Review: Joseph Ciurro, Finance Director	City Attorney's Office Review: Brian Running, City Attorney
Subject: Review and Act on a recommendation to carryover \$77,406.00 from 2024 to 2025 in the General Fund 0100.	

Details:
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 2024 appropriations in 2025. All the requests were either based on donations, grants, programs or had reasons for the delays. For reference, the City carried over \$88,785 from 2023 to 2024.

Options & Alternatives:
Option 1 – Carryover the funds as presented from 2024 to 2025. (Recommended by the Finance Director)
Option 2 – don't allow the carryover and put departments in a compromised position within their 2025 budget.
Note: An option to remove the donated/grant funds was not presented, as that would mean returning the funds.

Financial Remarks:
See the attached worksheet for amounts and reasons.

Executive Recommendation:
The Finance Director recommends the carryover of funds.