

Resolution approving the carryover of unexpended appropriations from the 2025 Operating Budget to the 2026 Operating Budget and 2025 year-end budget adjustments for department cost overruns.

RESOLUTION

WHEREAS, Mun. Code § 2-324(e) provides for any unexpended funds allocated to department budgets to revert back to the general fund, unless the Common Council authorizes carrying over the unexpended funds for an additional period not to exceed one year; and

WHEREAS, Wis. Stat. § 43.58(1) provides that library boards shall have exclusive control of the expenditure of all moneys appropriated to it; and

WHEREAS, it is the recommendation of the Finance Department to limit all carryover requests to the Library Board and Human Resources; and

WHEREAS, the library in 2025 had unexpended expense funds of \$275,360.66 and revenue underruns of \$6,575.88; and

WHEREAS, the Human Resources Department had unexpended expense funds of \$61,306.29; and

WHEREAS, a few departments exceeded their 2025 Operating Budgets; the Mayor's Office had cost overruns of \$1,503.20, the Police Department had cost overruns of \$377,547.03, the Fire Department had cost overruns of \$370,072.08, and the Highway/Refuse Department had cost overruns of \$81,369.36.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of La Crosse that it hereby approves the carryover of unexpended appropriations from the 2025 Library Operating Budget to the 2026 Library Operating Budget in the amount of \$268,784.78; and

BE IT FURTHER RESOLVED by the Common Council of the City of La Crosse that it hereby approves the carryover of unexpended appropriations from the 2025 Human Resources Operating Budget to the 2026 Operating Budget in the amount of \$19,780 for the purpose of conducting the 2026 Compensation System Market Update; and

BE IT FURTHER RESOLVED that the Common Council of the City of La Crosse hereby approves 2025 year-end budget adjustments for department cost overruns for the City of La Crosse Mayor, Police, Fire, and Highway/Refuse Departments to be balanced from the Fund Balance.

BE IT FURTHER RESOLVED that the Director of Finance is hereby authorized to take all steps necessary to effectuate this resolution.