



Agenda Item: 16.C  
Date of Meeting: June 23, 2025  
Department: Finance

## STAFF REPORT

To: City Council  
From: Ethan Aukee  
Subject: **End of Fiscal Year 2024-2025 Budget Adjustment Request**  
Prepared On: June 18, 2025  
Attachments: End of FY 2024-25 Budget Adjustment

---

### Background/History:

As of recent years, it has become City practice to adjust its budget prior to the end of the current fiscal year. The goal of this adjustment is to ensure that all spending, on a line-item basis, is approved by City Council.

### Analysis/Discussion:

Attached is an Excel worksheet that outlines the analysis conducted to adjust the budget. The YTD actual column is current through the end of May. When reviewing, one should consider our 60-day accrual period following the end of June.

The YTD Budget column indicates the current budget amount; the Adjusted Budget column indicates the proposed budget amount.

The impacts of the proposed adjustments are listed below by fund.

**General Fund Revenue:** Increase of \$380,671.

**General Fund Expenses:** Decrease of \$116,653.

**Sewer Fund Revenue:** Increase of \$17,380.

**Sewer Fund Expenses:** Decrease of \$2,815.

**Gas Tax Fund Revenue:** No adjustment.

**Gas Tax Fund Expenses:** Decrease of \$14.

**Water Fund Revenue:** Increase of \$6,205.

**Water Fund Expenses:** Decrease of \$618.

**Sunrise Mobile Home Park Revenue:** Increase of \$1,006.

**Sunrise Mobile Home Park Expenses:** Decrease of \$2,715.

**Streets & Sidewalk Improvement Fund Revenue:** Increase of \$44,928.  
**Streets & Sidewalk Improvement Fund Expenses:** No adjustment.

**Heavy Equipment Replacement Fund Revenue:** Increase of \$6,748.  
**Heavy Equipment Replacement Fund Expenses:** Decrease of \$256.

**Property/Housing Development Fund Revenue:** Increase of \$3,795.  
**Property/Housing Development Fund Expenses:** No adjustment.

**COPS Fund Revenue:** Increase of \$30,241.  
**COPS Fund Expenses:** Increase of \$500.

**Home Funds/Willow St. Fund Revenue:** Increase of \$13,348.  
**Home Funds/Willow St. Fund Expenses:** No adjustment.

Economic Impacts:

No significant economic impacts associated with this budget adjustment.

Budget Impacts:

The impacts to the FY 2024-25 budget are described in the attachment and the analysis section of this staff report.

Legal Review:

Not required for this item.

Recommended Action:

City Council to review and approve the proposed budget adjustment request.

Approved By: Ethan Aukee 6/18/2025

Approved By: Robin Picken 6/18/2025

Approved By: Deston Dishion 6/18/2025

Approved By: