



Agenda Item: 15.C
Date of Meeting: May 11, 2026
Department: Finance

STAFF REPORT

To: City Council
From: Ethan Aukee
Subject: **Budget Adjustment Request - Reallocation of Fire Department Expense Budget**
Prepared On: April 29, 2026

Background/History:

Following review of the Fire Department's current-year budget, City staff determined that the purchases of the Pumper Tender Apparatus and SCBA Air Compressor were completed under budget, leaving excess approved spending authority within a capital expense account. Additionally, City staff do not expect to fully expend the budget within the expense account used for City Fire Callouts.

Based on these findings, City staff recommend reallocating existing approved appropriations to allow for the purchase of equipment and maintenance services that would otherwise be budgeted in the coming fiscal year. The proposed reallocation allows the Fire Department to address these needs during the current fiscal year without increasing the overall approved spending authority within the Fire Department's General Fund budget.

Analysis/Discussion:

The proposed budget adjustment reallocates a total of \$15,675 in existing approved spending authority within the Fire Department's General Fund budget. The reallocation includes \$11,073 from capital expense account 001-021-56028 and \$4,602 from operating expense account 001-021-51009. This adjustment is being presented with the understanding that the reduced accounts will retain adequate budget authority for anticipated expenditures through the remainder of the fiscal year.

The reallocated spending authority would be moved to operating expense account 001-021-52018 in the amount of \$8,175 and operating expense account 001-021-52015 in the amount of \$7,500. The budget within account 001-021-52018 would be used for the purchase of swift water rescue gear, while the budget within account 001-021-52015 would be used for critical

maintenance and repairs to Fire Department apparatus.

The City would fund 50% of these intended expenses. A corresponding request will be presented to the Rural Fire Protection District Board of Commissioners at its next regularly scheduled meeting to request funding for the remaining 50% share.

Impacts to Council Goals and Strategic Planning Priorities:

The proposed budget adjustment supports the City's strategic planning priorities related to public safety, emergency preparedness, and responsible fiscal management. Reallocating existing approved appropriations allows the Fire Department to acquire needed rescue equipment and complete critical apparatus maintenance without increasing the overall approved budget.

The adjustment also supports operational readiness by ensuring Fire Department personnel have access to appropriate equipment and that emergency response apparatus remain properly maintained and available for service.

Budget Impacts:

The proposed budget adjustment reallocates \$15,675 in existing approved spending authority within the Fire Department's General Fund budget. The adjustment does not increase the total approved Fire Department budget or require an additional General Fund appropriation.

The reallocation would move \$11,073 from account 001-021-56028 and \$4,602 from account 001-021-51009, and would increase account 001-021-52018 by \$8,175 and account 001-021-52015 by \$7,500.

The City's share of the proposed expenses is 50%. A corresponding funding request will be presented to the Rural Fire Protection District Board of Commissioners for the remaining 50% share.

Legal Review:

Legal review is not required for this item.

Recommended Action:

Approve the proposed budget adjustment reallocating existing appropriations within the Fire Department's General Fund budget.

Approved By: Ethan Aukee 4/29/2026

Approved By: Robin Picken 4/29/2026

Approved By: Pam Foster 5/5/2026

Approved By:

