



CITY OF SIGNAL HILL
STAFF REPORT

2175 Cherry Avenue • Signal
Hill, California 90755-3799

9/23/2025

AGENDA ITEM

**TO: HONORABLE MAYOR
AND MEMBERS OF THE CITY COUNCIL**

**FROM: CARLO TOMAINO
CITY MANAGER**

**BY: SIAMLU COX
ADMINISTRATIVE SERVICES OFFICER/FINANCE DIRECTOR**

**DAVID CASTRO
MANAGEMENT ANALYST**

**SUBJECT: ADOPT A RESOLUTION AUTHORIZING CARRYOVER APPROPRIATIONS FROM
THE FISCAL YEAR 2024-25 OPERATING EXPENDITURE BUDGET AND CAPITAL
IMPROVEMENT PLAN BUDGET, AND RELATED FUNDING, TO FISCAL YEAR 2025
-26 BUDGET**

Summary:

Staff recommends that the City Council adopt a resolution authorizing the carryover of unspent appropriations from Fiscal Year (FY) 2024-25 to FY 2025-26. This routine annual process enables the City to re-appropriate funds for programs, purchases, and specific projects, particularly those within the Capital Improvement Program (CIP), that were not completed by the end of the prior fiscal year. Adopting this resolution ensures the continuity of essential projects and prevents the loss of existing budget authority.

Strategic Plan Goal(s):

- Goal No. 1 Financial Stability: Ensure the City's long-term financial stability and resilience.
- Goal No. 2 Community Safety: Maintain community safety by supporting public safety services and increasing emergency preparedness.
- Goal No. 3 Economic and Downtown Development: Improve the local economy, support local businesses, and create a vibrant downtown core.
- Goal No. 4 Infrastructure: Maintain and improve the City's physical infrastructure, water system, and recreational spaces.

Goal No. 5 High-Functioning Government: Strengthen internal communication, recruitment, retention, systems, and processes to increase the effectiveness and efficiency of City services.

Recommendation:

Adopt a Resolution, entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIGNAL HILL, CALIFORNIA, AUTHORIZING CARRYOVER APPROPRIATIONS FROM THE FISCAL YEAR 2024-2025 OPERATING EXPENDITURE BUDGET AND CAPITAL IMPROVEMENT PLAN BUDGET, AMENDING THE FISCAL YEAR 2025-2026 BUDGET.

Fiscal Impact:

The recommended action would enable the reappropriation of funds in the current fiscal year without any fiscal impact on the City. The City Council previously allocated funds as part of the Fiscal Year 2024-25 budget. The carryover process helps to manage the current year's budget, while still ensuring the City can fund programs, purchases, and projects that were not completed in the prior fiscal year.

Subject to City Council approval, staff would amend the FY 2025-26 Budget to include citywide carryover appropriations of \$6,449,642; this amount reflects unspent appropriations from FY 2024-25, detailed by fund in Exhibit A (Attachment A). The proposed appropriations allow departments to continue with previously approved initiatives using existing budget authority.

Background:

At the end of each fiscal year, departments review their budget to identify any unspent or unencumbered funds that can be carried over into the next fiscal year. These funds may be allocated to previously approved projects, programs, or purchases that remain incomplete. The City Council must formally reappropriate carryover appropriations before these can be spent in the new fiscal year. This standard municipal budget practice ensures continuity and responsible financial management, allowing departments to continue work on approved initiatives.

Analysis:

The City's standard practice is to request City Council approval to carryover appropriations into the next fiscal year to complete previously approved and budgeted capital improvement projects. Carryover appropriations are not for new or unplanned spending, instead, these represent funds already authorized in the prior year's budget for ongoing projects, programs, and purchases, such as a multi-year capital project, a purchase ordered but not yet received, or a program that experienced a delay.

The proposed Resolution specifies each appropriation by department, account, and fund, including the amounts to be carried over. This approach ensures transparency and allows the City Council to review and approve each carryover, thereby confirming funds are utilized as intended and maintains budget integrity. Exhibit A of the proposed Resolution provides a breakdown of the total dollar

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amounts requested for carryover appropriations from the General Fund, Water Enterprise, Vehicle Replacement Fund, and the Capital Improvement Program Fund with an additional appropriation of \$4,650,975 from the California Arts City Council Grant Fund for the Signal Hill Amphitheater Project:

Fund	Carryover Amount Requested
General Fund	\$494,933
Capital Improvement Program Fund	\$5,718,024
Enterprise Fund - Water	\$110,685
Internal Service Fund - Vehicle Replacement	\$126,000
Grand Total	\$6,449,642

If approved by the City Council, the proposed Resolution would authorize \$6,449,642 in carryover requests across multiple Funds. This proposed carryover amount is necessary to continue working on various capital projects and expenditures from the previous fiscal year into FY 2025-26, while maintaining budget integrity and responsible financial management.

Reviewed for Fiscal Impact:

Siamlu Cox

Attachments:

- A. Resolution
- B. Exhibit A - FY 2024-25 Carryover Budget Adjustment Requests
- C. Exhibit B - Summary of Budget Adjustments (as of 2025-09-09)