

## **RESOLUTION 26-012**

### **A RESOLUTION AUTHORIZING THE CARRYFORWARD OF OUTSTANDING ENCUMBRANCES**

WHEREAS, the City of Brookings utilizes an encumbrance accounting system to reserve budget authority for purchase orders and contracts that have not yet been paid; and

WHEREAS, at the close of the fiscal year ending December 31, 2025, certain purchase orders and contracts remained open with unpaid balances; and

WHEREAS, management has reviewed all outstanding encumbrances and determined that some encumbrances should be carried forward into the subsequent fiscal year; and

WHEREAS, the governing body desires to formally authorize the disposition of these encumbrances to ensure accurate financial reporting and compliance with budgetary controls.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Brookings, South Dakota, that:

Encumbrances To Be Carried Forward: Outstanding encumbrances totaling \$1,617,053.50 as of December 31, 2025 are hereby authorized to be carried forward into the fiscal year beginning January 1, 2026 for the purpose of completing the related purchases or contractual obligations.

The Finance Director is authorized and directed to make the necessary accounting entries in the City's financial system to carry out this resolution.

This resolution shall be effective upon its adoption.

Passed and Approved this 27<sup>th</sup> day of January, 2026.

CITY OF BROOKINGS, SD

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Oepke G. Niemeyer, Mayor

ATTEST:

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Bonnie Foster, City Clerk