



# **ANNUAL BUDGET CARRYOVER PROCESS**

**From Fiscal Year Ending 06/30/24**

# History

## Operating Budgets

- The process is intended to curb the “use it or lose it” mentality and encourage more productive spending and investment
- Also helps to avoid overspending total department appropriations

## Purpose

The goal is to appropriate remaining balances to **increase productivity, efficiency, and service levels.**

**Recommended appropriations are for expenses such as:**

- Equipment
- Capital Projects
- Fleet Vehicles
- IT Projects/Software

**Cannot be used for operating expenses**

# Carryover Process

## Allocate General Fund Savings

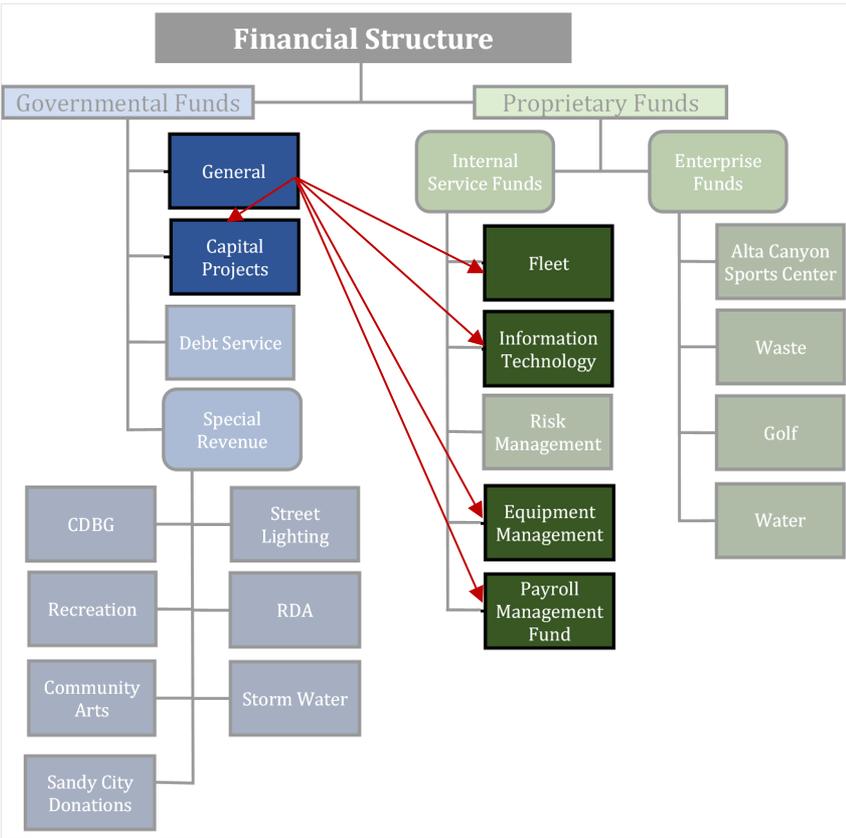
- Step 1:** Savings in each General Fund department budget are reviewed after the close of each fiscal year and sent to departments
- Step 2:** Departments submit requests to spend that remaining budget on equipment, software, capital projects, etc.
- Step 3:** Requests are reviewed and recommended to Budget Committee and City Council for approval and appropriation

## Other Funds

- Close Out Completed Capital Projects
- Carry Over Uncompleted Capital Projects
- Transfer Appropriations Between Capital Projects
- Carry Over and/or Adjust Appropriations for Fleet/Equipment Items
- Carry Over and/or Adjust Appropriations for Operating Line Items

# Accounting

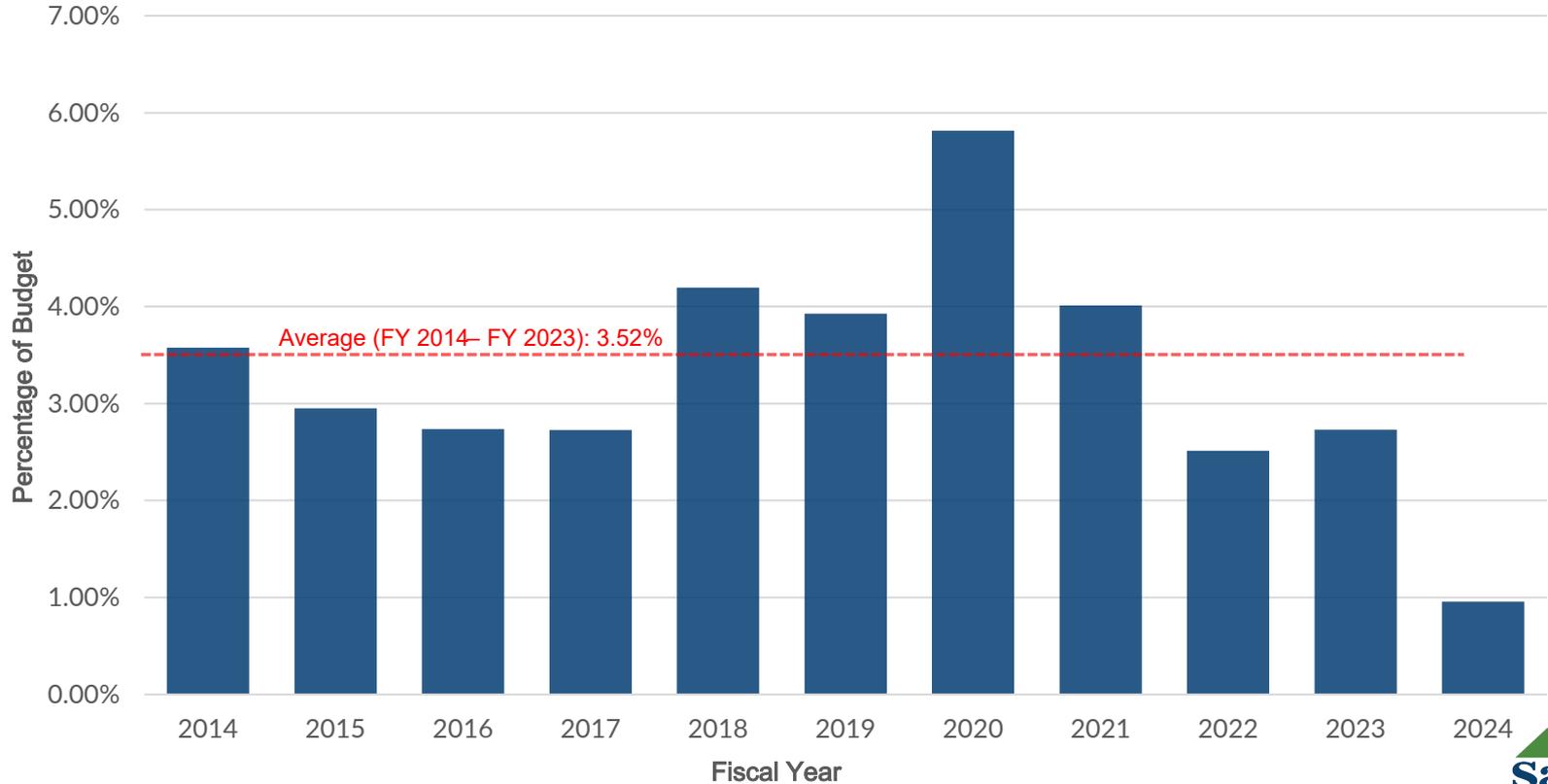
- General Fund savings may be transferred to appropriate internal service funds or other funds, such as the Capital Projects fund





# HISTORICAL DATA

# General Fund Budget Savings As Percentage of Budget



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**GENERAL FUND  
CARRYOVER APPROPRIATIONS  
FROM DEPARTMENT SAVINGS**

## Resolution #24 -47 C – General Fund Savings

Carryover Uses					
Department	Equipment Management	Fleet Purchases	Capital Projects	IT Capital	Total
1100 Mayor	\$ -	\$ -	\$ 37,008	\$ -	\$ 37,008
1200 Administration	19,800	-	171,855	-	191,655
1300 City Council	4,627	-	-	-	4,627
1400 City Attorney	7,146	-	3,096	-	10,242
1500 Court Services	10,000	-	26,374	-	36,374
1700 Administrative Services	7,200	-	-	59,204	66,404
1900 Non-Departmental	246,960	-	78,042	-	325,002
2100 Police & Animal Services	71,022	110,000	52,090	-	233,112
2200 Fire	123,836	-	-	-	123,836
3000 Public Works	44,034	-	-	-	44,034
4000 Parks & Recreation	216,526	-	28,000	-	244,526
5000 Community Development	7,967	-	-	-	7,967
<b>Total</b>	<b>\$ 759,118</b>	<b>\$ 110,000</b>	<b>\$ 396,465</b>	<b>\$ 59,204</b>	<b>\$ 1,324,787</b>

\$

**HIGHLIGHTS OF  
TOTAL APPROPRIATIONS  
AFTER CARRYOVER  
ADJUSTMENTS**

## Resolution #24 -46 C – Proprietary Funds

### Water

<input type="checkbox"/> Mainline Replacement	\$3.9M
<input type="checkbox"/> Building Improvements	\$1.4M

### Fleet

<input type="checkbox"/> Additional Police Vehicle Replacements	\$110K
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### Golf

<input type="checkbox"/> Capital Equipment	\$646K
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Note: These amounts reflect FY 2024 carryover savings and FY 2025 appropriations combined

## Resolution #24 -47 C – Capital Projects

### General Capital Projects

<input type="checkbox"/> Alta Canyon Sports Center Improvements	\$10.2M
<input type="checkbox"/> Public Works Phase II	\$6.5M
<input type="checkbox"/> 9400 S 500 W Intersection	\$1.2M
<input type="checkbox"/> Bridge Projects	\$1.2M

Note: These amounts reflect FY 2024 carryover savings and FY 2025 appropriations combined



## Resolution #24 -47 C – Capital Projects

### Restricted Capital Projects

<input type="checkbox"/> Fire Station 31	\$21.4M
<input type="checkbox"/> Monroe Street	\$9.9M
<input type="checkbox"/> Street Reconstruction	\$3.1M
<input type="checkbox"/> Alta Canyon Sports Center Improvements	\$1.5M
<input type="checkbox"/> Hazardous Concrete	\$1.2M
<input type="checkbox"/> RAISE Trails Grant Match	\$439K
<input type="checkbox"/> Amphitheater Improvements	\$308K
<input type="checkbox"/> Quarry Bend Pedestrian Bridge	\$268K

Note: These amounts reflect FY 2024 carryover savings and FY 2025 appropriations combined



## Resolution #24 -47 C – Special Revenue Funds

### Community Arts

Amphitheater Improvements \$650K

### Street Lighting

Street Lighting Improvements \$1.2M

### Storm Water

Neighborhood Projects \$3.7M

Corrugated Metal Pipe Replacement \$1.0M

Note: These amounts reflect FY 2024 carryover savings and FY 2025 appropriations combined



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QUESTIONS