



ANNUAL BUDGET CARRYOVER PROCESS

From Fiscal Year Ending 06/30/25

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

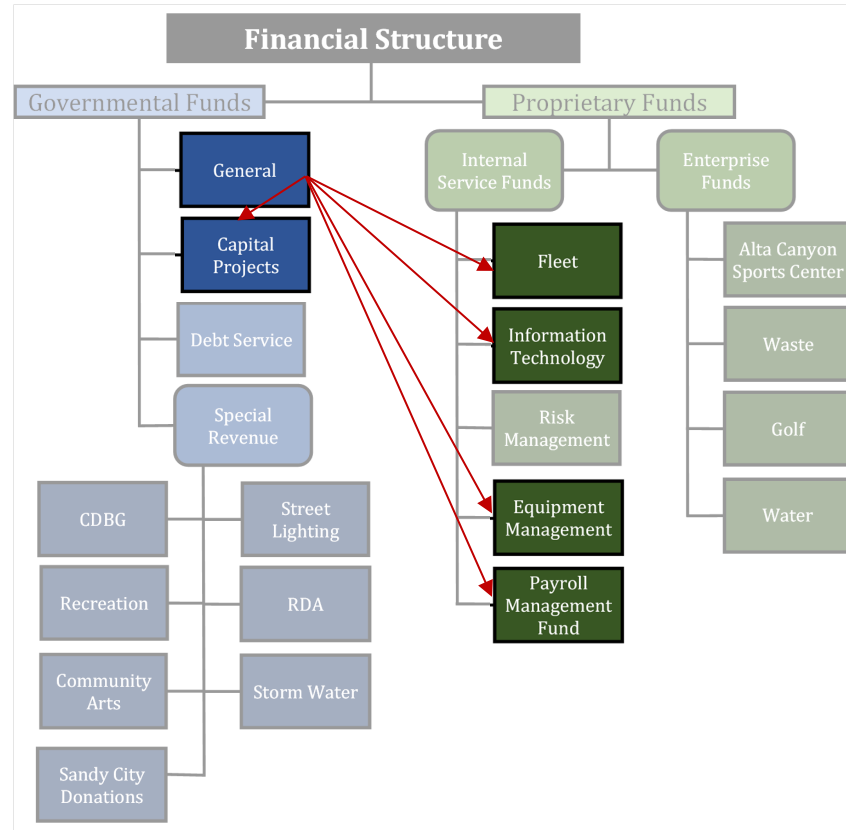
- ☐ **Step 1:** Savings in each General Fund department budget are reviewed after the close of each fiscal year and sent to departments
- ☐ **Step 2:** Departments submit requests to spend that remaining budget on equipment, software, capital projects, etc.
- ☐ **Step 3:** Requests are reviewed and recommended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



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**GENERAL FUND
CARRYOVER APPROPRIATIONS
FROM DEPARTMENT SAVINGS**

Resolution #25-49 C – General Fund Savings

Carryover Uses				
Department	Equipment Management	Fleet Purchases	Capital Projects	Total
1100 Mayor (11)	\$ 8,732	\$ -	\$ -	\$ 8,732
1200 Administration (12)	58,931	-	-	58,931
1300 City Council (13)	26,000	-	100,917	126,917
1400 City Attorney (14)	19,500	-	-	19,500
1500 Court Services (15)	29,165	-	-	29,165
1700 Administrative Services (17)	14,595	33,911	-	48,506
1900 Non-Departmental (19)	-	-	56,681	56,681
2100 Police & Animal Services (21)	26,734	76,000	-	102,734
2200 Fire (22)	126,350	115,000	-	241,350
3000 Public Works (31)	77,400	10,000	286,719	374,119
4000 Parks & Recreation (41)	184,984	-	55,000	239,984
5000 Community Development (51)	35,000	-	36,652	71,652
Total	\$ 607,391	\$ 234,911	\$ 535,969	\$ 1,378,271

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**HIGHLIGHTS OF
TOTAL APPROPRIATIONS
AFTER CARRYOVER ADJUSTMENTS**

Resolution #25-49 C – Proprietary Funds

Water

☐ Replace Mainlines	\$8.5M
☐ Building Improvements	\$844K
☐ Replace Well Equipment	\$600K

Fleet

☐ Additions for Tiller Truck and Replacements	\$1.2M
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Golf

☐ Capital Equipment	\$496K
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Note: These amounts reflect FY 2025 carryover savings and FY 2026 appropriations combined

Resolution #25-50 C – Capital Projects

General Capital Projects

☐ Community Recreation Center	\$23.0M
☐ Public Works Phase II	\$915K
☐ Management Studies	\$50K
☐ Chambers Remodel	\$356K

Note: These amounts reflect FY 2025 carryover savings and FY 2026 appropriations combined

Resolution #25-50 C – Capital Projects

Restricted Capital Projects

☐ Street Reconstruction	\$4.1M
☐ Hazardous Concrete	\$1.4M

Note: These amounts reflect FY 2025 carryover savings and FY 2026 appropriations combined

Resolution #25-50 C – Special Revenue Funds

Street Lighting

☐ Street Lighting Improvements	\$1.1M
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Storm Water

☐ Neighborhood Projects	\$3.8M
☐ Corrugated Metal Pipe Replacement	\$921K

Note: These amounts reflect FY 2025 carryover savings and FY 2026 appropriations combined

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APPROPRIATION OF NEW REVENUE

Resolution #25-50 C

Community Events (General Fund)

☐ Event Sponsorships **\$17K**

Heritage Festival

Light Up the Cairns

4th of July



FEE SCHEDULE AMENDMENTS

Resolution #25-51 C

Building & Safety

☐ Building Permit Fee Adjustments

Fee increases and decreases to better align with associated staff review and inspections

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QUESTIONS