

## MEMORANDUM

TO: Members, Board of Supervisors

FROM: Frank J. Rogers, County Administrator FJR

SUBJECT: Carryover Requests FY2023 to FY2024 & Encumbrances

Date: August 19, 2022

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### BACKGROUND:

Annual submission of carryover requests by departments is the process in which unspent budgeted funds from one Fiscal Year are allowed to be carried forward to the new Fiscal Year with proper justification and approval.

All requests must include a complete and concise explanation justifying the request and be \$500 and/or Grant funded to be considered for approval.

### DISCUSSION:

This year's net carryover requests from the General Fund total \$978,468.29. Significant carryover requests include \$279,013.72 for Other Professional Services in Real Estate, which represents monies to be used in the general reassessment, and \$191,574.73 for Maintenance Contracts – Communications Equipment in Public Safety to be used for the ongoing integration of the Regional Radio System.

In the Capital Improvement Plan (CIP), carryover requests total \$2,871,652.40. These requests include \$1,173,920 to replace the County's existing financial software; a total of \$688,876.04 for Public Safety apparatus purchase and costs associated with implementing the Regional Radio System; a total of \$858,309.49 in Economic Development Investments and; a total of \$139,810.87 in Public Works.

It is important to remember the Capital Improvement Plan is a five-year plan and monies within each year of the plan are oftentimes budgeted in anticipation of accruing over the five-year period to fully fund projects and needs.

Requested carryovers in the Solid Waste Fund total \$306,350.71. Additional funds may be recommended for transfer to the Solid Waste Fund from year-end balances to offset the on-going shortfall resulting from the Region 2000 Service Authority default on the County's annual payments. These recommendations will come before the Board after final, audited numbers are confirmed.

The School Construction Fund and Revenue Sharing Road Fund Project Fund have carryovers in the amount of \$929,840.97 and \$2,747,040.13 respectively.

The attached spreadsheet reflects the requested carryover amounts for each department and line item. Grant funds, which are required to be carried over, have been pulled out and listed separately for easier viewing in both the General Fund and CIP.

**RECOMMENDATION:**

Staff recommends that the Board approve the above carryover and encumbrance requests in the County Funds along with encumbrances for the Schools. Individual expenditure line information for County funds is attached for County carryovers.