Finance, Ways and Means

Thursday, July 28, 2022 @ 9:00 AM
Chambers/ Zoom

AGENDA

9:00 AM Call Meeting to Order

Approval of Minutes

- FWMC Meeting Minutes 6/30/2022

Finance/Payroll:

1. Department Update

Treasurer/Budget Officer:

1. Department Update
2. Sales Tax Report

County Clerk's Office / DMV:

1. Department Update

Resolutions:

1. Authorizing Treasurer to Collect Unclaimed Funds on Behalf of Madison County, New York
2. Authorizing the Modification of the 2022 Adopted County Budget (1930 Liability Insurance)
3. Authorizing the Modification of the 2022 Adopted Budget (6010 Rental Supplement Program)
4. Authorizing the Modification of the 2022 Adopted County Budget (5112 Construction Projects)
5. Authorizing the Modification of the 2022 Adopted County Budget (1620-Wayfinding Signage)
6. Authorizing the Modification of the 2022 Adopted County Budget (4308 - Mental Health Office Equipment/Furniture)
7. Authorizing Participation in a Federal Traffic Safety Grant and Modifying the 2022 County Budget
8. Authorizing Acceptance of a Reimbursement Grant Award from New York State Sheriff's Association to Madison County Sheriff's Office and Modifying the 2022 Adopted County Budget
9. Authorizing Acceptance of Grant Award from NYS Office of Children and Family Services to Madison County Sheriff's Office for Madison County Children's Advocacy Center and Modification of the 2022 Adopted County Budget
10. Authorizing Participation in a Federal Grant and Modifying the 2022 County Budget (PTS Federal Grant)

11. Acknowledging Introduction of Proposed Local Law No. 4 for the Year 2022 and Calling for a Public Hearing
12. Adopting Local Law No. 4 for the year 2022
13. Establishing a Year-End Budget Transfer Policy

Other Committee Business

Preferred Agenda

Next Meeting:

1. August 25, 2022

Adjourn

Finance, Ways and Means Committee

Meeting Minutes
June 30, 2022 9:00 a.m.

PRESENT: Chairman Matt Roberts
Vice Chairman Cliff Moses
Supervisor Ronda Winn 9:05
Supervisor Mary Cavanagh
ABSENT: Supervisor Jim Cunningham

OTHERS PRESENT: Samantha Field, Public Information Officer
Keith Lummis, Assistant Director of Finance
Cindy Edick, Treasurer
Michael Keville, County Clerk
Rebecca Marsala, Deputy Treasurer
Emily Burns, Confidential Secretary to the Board
Paul Lutwak, Director of Information Technology
Lou Anne Randall, Finance Director
Tina Wayland-Smith, County Attorney
Chairman John Becker
Hannah Tulchinsky, County Clerk Intern
Supervisor Melissa During, via Zoom
Christina Kennedy, Corporate Compliance Officer

A quorum being present, Chairman Matt Roberts called the meeting to order at 9:01 a.m. in the Supervisors Chambers.

I. Approval of Minutes:
Motion by C. Moses to approve the minutes of the May 26, 2022 meeting; seconded by M. Cavanagh. Motion unanimously approved.

II. Finance Director:
Finance Director Lou Anne Randall reported that the 2021 Bonadio audit is close to completion. Reports are expected by the end of July. The Purchase Card Policy has been updated and will go before the Government Operation Committee today. A Budget Transfer Policy was created for addressing year end budget modification processing. Treasurer Cindy Edick has requested time to review this policy before it is approved by the Board of Supervisors. This resolution was pulled from today's agenda. NYS Comptroller reviewed the Annual Update Document. They requested information that has been submitted. NYS Comptroller has approved the AUD for 2021

III. Treasurer:
Treasurer Cindy Edick reported Sales Tax Distributions of $15.2 million as of June 13th. This is an increase of 19.16% from 2021. Treasurer Edick received consensus of the committee to upgrade a GIS Aide position to GIS Specialist. Mary Dam, the current GIS Aide, has gone above and beyond normal tasks and has assisted new assessors from various towns' transition. A resolution for this upgrade will go before Government Operations Committee today. Ryan Chaires has been hired to fill the Deputy Treasurer position and is expected to start around July 18th. Senior Deputy Rebecca Marsala will be available to assist in training the new Deputy Treasurer.

Treasurer Edick discussed the ARPA resolution, on the agenda as #12. Spending intentions of the second tranche of the ARPA funds was presented by each department. Two expenditures which are on hold include the County's estimated cost for the connection of the sewer project and renovations to the LEB and highway buildings. The sewer connection funding is still being reviewed and grants are being pursued to assist with these costs.

IV. County Clerk
County Clerk Michael Keville reported that a summer intern from RIT is working in the County Clerk's office

assisting with tasks such as scanning as well as learning how a clerk's office operates. The New York Association of Local Government Records Officers conference is a valuable resource and a great network community. Town clerks and record management coordinators should be encouraged to attend these conferences in the future. Records Management Coordinator Matt Shaler is cleaning out the basement of the DSS building.

Clerk Keville discussed implementing a mobile DMV unit which would give county residents that live in remote areas of the County the ability to process transactions more conveniently. ARPA funding is being considered for a portion of this project. Clerk Keville is working with Melissa Felton from County Attorney's Office to finalize language for the Madison County Domestic Partner Registry.

Month to date DMV transactions were $122,641, an increase of 27% over 2019 figures. MTD Recording fees were $46,811, an increase of 7% from 2019. Year to date DMV fees are $707,000, an increase of 11% over 2019, but down 24.7% from 2021. Recording fees YTD are about $277,000 up 12% from 2019 and down 6.6% from 2021.

Clerk Keville, plans to meet in the next week with Sheriff Hood and Judge Michael St. Ledger to discuss how Madison County will respond to the SCOTUS decision regarding 2nd Amendment rights, as the legislature meets to pass new regulations.

V. Resolutions:

1. Adopting Local Law No. 2 for the year 2022.
2. Authorizing the modification of the 2022 adopted County budget (Road Machinery – Gasoline & Diesel Fuel).
3. Authorizing the Chairman to increase the County Clerk's Mortgage Tax Administration Fee.
4. Authorizing the modification of the 2022 adopted County budget (Mental Health Intergovernmental Transfer).
5. Creating Year End Budget Transfer Policy.
6. Authorizing the modification of the 2022 adopted County budget (ESG – CV).
7. Authorizing the Chairman to enter into an agreement with Crouse Health Hospital, Inc. and modifying the 2022 adopted County budget.
8. Authorizing the modification of the 2022 adopted County budget (Sheriff A311030).
9. Authorizing the Chairman to enter an Agreement with the New York State Department of Health for State Indoor Radon Grant.
10. Authorizing the modification of the 2022 adopted County budget (Information Technology).
11. Authorizing the Chairman to accept a Victim Assistance Program Grant Award from the New York State Office of Victim Services for FY 2019-2022 & Modifying the 2022 adopted County budget (OVS Grant 3118).
12. Authorizing the modification of the 2022 adopted County Budget (ARPA).

C. Moses made a motion to review and approve resolutions 1-12; seconded by M. Cavanagh. The committee unanimously approved resolutions 1-4 and 6-12. Resolution 5 was pulled in order for Treasurer Cindy Edick to further review.

VI. Preferred Agenda:
It was the consensus of the Finance Committee to allow any eligible resolution from today's meeting to be added to the preferred agenda. All resolutions were voted on and approved by the Committee.

VII. Next Meeting: July 28, 2022

VIII. Adjournment:
The Committee adjourned at 9:45 a.m. on the motion of C. Moses; seconded by M. Cavanagh. Motion unanimously approved.

Respectfully submitted by Heidi LaSalle on behalf of Chairman Matt Roberts

RESOLUTION NO. ______

AUTHORIZING TREASURER TO COLLECT UNCLAIMED FUNDS ON BEHALF OF MADISON COUNTY, NEW YORK

WHEREAS, many states have abandoned property laws that require holders of funds to report and remit dormant or unclaimed funds to the appropriate state agency responsible for administering these types of funds; and

WHEREAS, Madison County is occasionally listed as a possible owner of funds being held by these state agencies; and

WHEREAS, the state agencies perform due diligence to ensure that they are providing information and accepting claim forms signed by an individual who is authorized to collect on behalf of the entity listed as a possible owner of the funds; and

WHEREAS, the Madison County Treasurer, as the custodian of public funds in the name of Madison County, NY, is the appropriate individual to make inquiries and execute forms requested by state agencies in order to research and claim funds that may belong to Madison County.

NOW, THEREFORE, BE IT RESOLVED that the Madison County Treasurer be, and hereby is, authorized to make inquiries and collect unclaimed funds on behalf of Madison County, New York.

Dated: August 9, 2022

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2022 Adopted County budget be modified as follows:

General Fund

1930 Liability and Fleet Insurance	From	To
Revenue		
A193010 426800 Insurance Recoveries	$-0-	$3,436
Control Total		$3,436

1930 Liability and Fleet Insurance		
Expense		
A193010 544002 Excess Insurance Premiums	$617,025	$620,461
Control Total		$3,436

Dated: August 9, 2022

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Matthew A. Roberts, Chairman
Finance Ways & Means Committee

RESOLUTION NO. __________

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET
(Rental Supplement Program)

WHEREAS, the New York State Office of Temporary and Disability Assistance has allocated monies to counties related to the New York State Rental Supplement Program (RSP) per 21-LCM-24; and

WHEREAS, these monies are to be used to provide vital rental assistance to individuals and families who are experiencing homelessness or are facing an imminent loss of housing. Households must earn no more than 50% of the area median income (AMI) with initial priority given to households who earn no more than 30% of AMI. Rental supplements will be set at 85% of the Fair Market Rent (FMR); and

WHEREAS, these funds being 100% state reimbursed through the New York State Office of Temporary and Disability Assistance.

NOW, THEREFORE, BE IT RESOLVED, that the 2022 Adopted County Budget be modified as follows:

General Fund		
6010 Social Services Administration	From	To
Expense		
A601060 541184 Rental Supplement Program Expense	$-0-	$102,032
Control Total		$102,032
Revenue		
A601060 436100 SA Social Services Administration	$2,417,910	$2,519,942
Control Total		$102,032

Dated: August 9, 2022

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Alexander R. Stepanski, Chairman
Health and Human Services Committee

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2022 Adopted County Budget be modified as follows:

County Road Fund

5112 Construction Projects	From	To
Expense		
D511250 529062 Water Street Superstructure	$250,000	$190,000
D511250 547340 Asphalt Paving	200,000	260,000
Control Totals	$450,000	$450,000

Dated: August 9, 2022

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William Zupan, Chairman
Highway, Buildings & Grounds Committee

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _____

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2022 Adopted County Budget be modified as follows:

	From	To
General Fund		
1620 Public Facilities		
Expense		
A162010 540364 Wayfinding Signage Expense	$-0-	$48,780
1990 Contingent Fund		
Expense		
A199010 544440 Contingent Fund	697,169	648,389
Control Totals	$697,169	$697,169

Dated: August 9, 2022

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William Zupan, Chairman
Highway, Buildings & Grounds Committee

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Matthew Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _______

AUTHORIZING THE MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

BE IT RESOLVED that the 2022 Adopted County Budget be modified as follows:

General Fund

4308 Mental Health Clinic	From	To
Expense		
A430840 540400 Office Equipment/Furniture	$120,783	$123,136
Control Total		$2,353
Revenue		
A430840 444883 FA Medicaid ADM Claiming	$259,967	$262,320
Control Total		$2,353

Dated: August 9, 2022

Alexander Stepanski, Chairman
Health & Human Services Committee

Matthew A. Roberts, Chairman
Finance, Ways & Means Committee

RESOLUTION NO. _______

AUTHORIZING PARTICIPATION IN A FEDERAL TRAFFIC SAFETY GRANT AND MODIFYING THE 2022 COUNTY BUDGET

WHEREAS, Madison County has been awarded a Federal Traffic Safety Grant through the New York State Governor's Traffic Safety Committee; and

WHEREAS, the Federal awards grant is identified as follows:

Awarding Agency: National Highway Safety Administration
Pass-through Agency: New York State Governor's Traffic Safety Committee
Catalog of Federal Domestic Assistance: #20.600
Program Name: Madison County Traffic Safety Plan
Award Year: October 1, 2022 through September 30, 2023
Federal Funds Percentage: 100%
Total Grant Amount: $26,763.00, and

WHEREAS, the funding agencies have approved the following budget for this project during the project year 10/1/22– 9/30/23:

General Fund

3111 Sheriff's Office -Traffic Safety Coordinator Grant		From	To
Expense			
A311130 512000	Personal Services Grants	$14,825	$34,985
A311130 541181	Commodities 2022-23	0	1,700
A311130 541182	Travel-Conference & Seminar Expense 2022-23	0	700
A311130 544233	Equipment	0	2,600
A311130 581001	Allocation of Fringe Benefits	1,173	2,776
Totals		$15,998	$42,761
Control Total			$26,763
Revenue			
A311130 443930	Federal Aid Distracted Driving 2022-23	$0	$26,763
Control Total			$26,763

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board is hereby authorized to execute the necessary documents to finalize receipt of the grant; and

BE IT FURTHER RESOLVED, that the adopted 2022 County Budget be modified in accordance with this grant.

Dated: August 9, 2022

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Paul H. Walrod, Chairman
Criminal Justice, Public Safety and
Emergency Communications Committee

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. ________

AUTHORIZING ACCEPTANCE OF A REIMBURSEMENT GRANT AWARD FROM NEW YORK STATE SHERIFF'S ASSOCIATION TO MADISON COUNTY SHERIFF'S OFFICE AND MODIFYING THE 2022 ADOPTED COUNTY BUDGET

WHEREAS, the New York State Sheriff's Association (NYSSA) has been awarded a grant/contract with the Center Disease Control Prevention; and

WHEREAS, Madison County Sheriff's Office is requesting to purchase qualified and approved materials and/or services for the Detection and Mitigation of COVID-19 in the facility; and

WHEREAS, the NYSSA will reimburse for said materials and/or services through said grant; and

WHEREAS, the NYSSA has awarded Madison County $81,943 for the three year contract period commencing August 1, 2021 and ending July 31, 2024; and

WHEREAS, this request has been reviewed and approved by the Criminal Justice, Public Safety and Emergency Communications Committee and the Finance, Ways and Means Committee;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board be and hereby is authorized to execute the necessary documents to finalize receipt of the grant; and

BE IT FURTHER RESOLVED, that the 2022 Adopted County budget be modified as follows:

General Fund		
3150 Sheriff's Correctional Facility	From	To
Expense		
A315030 540780 NYSSA COVID19 Grant-Supplies	$-0-	$81,943
Control Total		$81,943
Revenue		
A315030 433931 SA NYSSA Grant – COVID19	$-0-	$81,943
Control Total		$81,943

Dated: August 9, 2022

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Paul H. Walrod, Chairman
Criminal Justice, Public Safety and
Emergency Communications Committee

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. ________

AUTHORIZING ACCEPTANCE OF GRANT AWARD FROM NYS OFFICE OF CHILDREN AND FAMILY SERVICES TO MADISON COUNTY SHERIFF'S OFFICE FOR MADISON COUNTY CHILDREN'S ADVOCACY CENTER AND MODIFICATION OF THE 2022 ADOPTED COUNTY BUDGET

WHEREAS, Madison County has been the recipient of a state grant through the Office of Child and Family Services ("OCFS") since 2003 for the creation and maintenance of a Multi-disciplinary Team/Children's Advocacy Center program; and

WHEREAS, said grant was a straight, state-funded grant with no federal funds passing through; and

WHEREAS, the original grant period has been amended and extended continuously to the present time, the most recent grant period ending on September 30, 2022; and

WHEREAS, OCFS has awarded Madison County a further grant of $485,721 for the three year contract period commencing on October 1, 2022, each year being awarded $161,907. Said monies to be used to cover program costs, including staff positions, operational expenses and training of team members, and to be allocated as set forth below; and

WHEREAS, this request to have said monies accepted by the County has been reviewed and approved by the Criminal Justice, Public Safety and Emergency Communications Committee and the Finance, Ways and Means Committee.

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board be and hereby is authorized to accept the $485,721 from the NYS OCFS and execute an agreement with the State of New York permitting the County's continued participation in this grant; and

BE IT FURTHER RESOLVED, that the 2022 Adopted County budget be modified as follows:

General Fund

3114 Grant-Multidisciplinary Teams	From	To
Expense		
A311430 512000 Personal Services Grants	$139,083	$212,622
A311430 540040 Equipment Expense	-0-	12,681
A311430 540200 Miscellaneous Expense	26,993	48,293
A311430 541000 Travel Expense	1,200	5,200
A311430 542340 Contracted Services	2,641	3,641
A311430 549110 Supplies Expense	14,195	32,695
A311430 581001 Allocation of Fringe Benefits	57,585	88,472
Totals	$241,697	$403,604
Control Total		$161,907
Revenue		
A311430 433899 SA Multidisciplinary Team	$133,458	$295,365
Control Total		$161,907

Dated: August 9, 2022

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Paul H. Walrod, Chairman
Criminal Justice, Public Safety and
Emergency Communications Committee

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. _______

AUTHORIZING PARTICIPATION IN A FEDERAL GRANT AND MODIFYING THE 2022 ADOPTED COUNTY BUDGET

WHEREAS, Madison County has received a Federal Grant through the New York State Governor's Traffic Safety Committee; and

WHEREAS, the Federal awards grant is identified as follows:

Awarding Agency:	National Highway Safety Administration
Pass-through Agency:	New York State Governor's Traffic Safety Committee
Catalog #:	20.600
Program Name:	Police Traffic Services (PTS)
Award Year:	October 1, 2022 through September 30, 2023
Federal Funds Percentage:	100%
Total Grant Amount:	$13,000; and

WHEREAS, the funding agencies have approved the following budget for this project during the project year 10/1/2022 – 9/30/2023:

General Fund

3113 Sheriff's Office - "PTS" Federal Grant		From	To
Revenue			
A311330 443983	Federal Aid "PTS" Grant 2022-23	$ -0-	$13,000
Control Total			$13,000
Expense			
A311330 514000	Overtime	$12,579	$25,579
Control Total			$13,000

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Board is hereby authorized to execute the necessary documents to finalize receipt of the grant; and

BE IT FURTHER RESOLVED, that the 2022 Adopted County Budget be modified in accordance with this grant.

Dated: August 9, 2022

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Paul H. Walrod, Chairman
Criminal Justice, Public Safety and
Emergency Communications Committee

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 22- _______

ACKNOWLEDGING INTRODUCTION OF PROPOSED LOCAL LAW NO. 4 FOR THE YEAR 2022 AND CALLING FOR A PUBLIC HEARING

WHEREAS, Supervisor Cavanagh has duly introduced proposed Local Law No. 4 for the year 2022, entitled "A LOCAL LAW ADOPTING A DOMESTIC PARTNERSHIP REGISTRY"; and

WHEREAS, a copy of said proposed local law has been furnished to each Supervisor; and

NOW, THEREFORE BE IT RESOLVED, that a public hearing be held on the proposed Local Law in the Chambers of the Board of Supervisors at the Madison County Office Building on September 13, 2022 at 11:15 a.m.; and

BE IT FURTHER RESOLVED that the Clerk of the Board duly publish a notice of this hearing in the official newspapers of the County at least five days prior to the scheduled hearing date.

Dated: August 9, 2022

Matthew A. Roberts, Chairman

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Matthew A. Roberts, Chairman
Finance, Ways and Means Committee

RESOLUTION NO. 22-_______

ADOPTING LOCAL LAW NO. 4 FOR THE YEAR 2022

WHEREAS, there has been duly introduced Local Law No. 4 for the year 2022 entitled "A LOCAL LAW ADOPTING A DOMESTIC PARTNERSHIP REGISTRY"; and

WHEREAS, a public hearing on said local law was duly held by the Board of Supervisors of the County of Madison on September 13, 2022;

NOW, THEREFORE BE IT RESOLVED, that Local Law No.4 for the year 2022 be and the same is hereby adopted.

Dated: September 13, 2022

Matthew A. Roberts, Chairman

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Matthew A. Roberts, Chairman
Finance, Ways and Means Committee

DRAFT

RESOLUTION NO. ______

ESTABLISHING A YEAR-END BUDGET TRANSFER POLICY

WHEREAS, the current procedures for reviewing and approving budget modifications during the fiscal year-end closing process were discussed with the Finance, Ways and Means Committee; and

WHEREAS, it was recommended that these procedures be revised to improve efficiency and provide consolidated records of all of the year-end budget modifications; and

WHEREAS, the Madison County Year-End Budget Transfer Policy and Procedures was created to streamline the procedures and provide transparency of all year-end budget modifications; and

WHEREAS, the Madison County Year-End Budget Transfer Policy and Procedures has been reviewed and approved by the Finance, Way and Means Committee.

NOW, THEREFORE, BE IT RESOLVED that the Madison County Year-End Budget Transfer Policy and Procedures is hereby adopted, effective immediately.

Dated: August 9, 2022

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Matthew Roberts, Chairman
Finance, Ways and Means Committee

DRAFT

Madison County
Year-End Budget Transfer
Policy and Procedures

I. **Purpose** – The purpose of this policy is to streamline the procedures for certain budget transfers as part of the year-end closing process in the County's financial management system.

II. **Adopted** – August 9, 2022

III. **Background**

a. There are processes in place to avoid actual expenditures exceeding budgeted appropriations. However, there are occasions when such occurrences are unavoidable and not determined until the year-end closing procedures are performed and all accounting entries for the fiscal year are posted to the general ledger.

b. The County employs the use of encumbrances, and utilizes the Capital Projects Fund to budget and account for qualifying expenditures that are expected to span more than one fiscal year. However, there are limited circumstances that warrant "rolling over" unexpended appropriations into the next year when unable to encumber the funds or account for the project or equipment in the Capital Projects Fund. The offsetting entry for rollovers is generally appropriated fund balance.

IV. **Process**

a. Once all year-end entries have been finalized and the County's financials are considered closed in the financial management system, the Finance Office and/or Budget Officer will prepare a single document memorializing the budget modifications necessary to ensure no expenditure account exceeds budgeted appropriations at year-end. This document will be in a format similar to what appears on a typical Resolution modifying the budget. The Finance Office will post the budget modification in the financial management system, and provide the document to the Finance, Ways and Means Committee and the County Administrator. The document will be provided to any member of the Board of Supervisors upon request.

1. The budget modification will not increase the total County budget, unless it is necessary to increase certain budgeted revenue items in order to have ample appropriations to make distributions based on the amount of revenue actually received (i.e. sales tax, occupancy tax, traffic diversion, etc.). Any other budget modifications that would increase the total County budget will require a Resolution authorized by the Board of Supervisors.

2. In preparation of the budget modification, every effort will be made to utilize excess appropriations to cover shortfalls from within the department, and if not feasible, from within the functional activity (i.e. Public Safety, Health, Transportation). In most circumstances, when

making budget transfers for “central” expense accounts and fringe benefit expense accounts in the departments, every effort will be made to cover shortfalls from the same account across the departments in the General Fund, only. (For example, transfer excess appropriations from Central Postage Expense in the Finance Office to cover a budget shortfall in Central Postage Expense in the Treasurer’s Office.)

3. In order to reduce the number of entries included in the year-end budget modification, departments will be asked to make budget transfers in the County’s financial management system within the guidelines specified in the Budget Transfer Policy previously authorized by the Board of Supervisors.

4. The year-end budget modification will only apply to those accounts included in the annually adopted County budget.

5. The year-end budget modification will not include transfers between Funds (i.e. from the General Fund to the Debt Service Fund). Budget transfers from one Fund to another will require a Resolution authorized by the Board of Supervisors.

b. Once all year-end entries have been finalized and the County’s financials are considered closed in the financial management system, the Finance Office and/or Budget Officer will prepare a single document memorializing the budget modifications necessary to rollover appropriations from one fiscal year to the next. This document will be in a format similar to what appears on a typical Resolution modifying the budget. The Finance Office will post the budget modification in the financial management system, and provide the document to the Finance, Ways and Means Committee and the County Administrator. The document will be provided to any member of the Board of Supervisors upon request.

1. Departments will submit a written request to the Budget Officer to rollover unexpended appropriations only for the following circumstances: a planned project that was budgeted in one year that will not be completed and paid for until the following year; a planned equipment purchase that was budgeted in one year that will not be received and paid for until the following year.

2. The amount of each rollover will be limited to the amount of appropriations remaining in the expense account in the prior year.

3. Requests to rollover unexpended appropriations from one expense account to a different expense account will not be approved.

4. Requests to rollover unexpended appropriations for trivial amounts may not be approved.

V. **Review** – This Policy shall be reviewed by the Finance, Ways and Means Committee on an annual basis.