County General Departments' Budget Carry Over Policy

Departments within the County's General Corporate Fund who do not expend their entire budget in one fiscal year will be allowed carry over and access these funds during the next fiscal years as follows:

Use Of Funds
The use of these funds will be approved by the Finance Committee on an individual basis. Use of funds to add permanent cost such as personnel or pay raises is prohibited. Priority should be given to projects which could generate revenue, reduce costs, or enhance service.

Approval Process
Departments should submit requests for use of carry-over funds on the attached form. Forms should be submitted to the Auditor's office for submission to the Finance Committee. Upon approval by the Finance Committee, a copy of the signed form will be returned to the department by the Auditor's office.

Payment of Requisition
Requisitions for payment of approved request should be submitted to the Finance Committee with a copy of the signed approval form attached as documentation. Account 001.008 559.200 is the fund, department, and account number to be used for these payments.

Carry Over Balances
On a quarterly basis the Auditor's office will prepare a summary of the balance left in each department's carry-over account. Annually, carry-over amounts will be available as soon as practical after the external audit of the County's financial statements is complete.

Subsequent Years
Unexpended carry-over balances may be carried over to future fiscal years for specifically identified purposes with the approval of the Finance Committee. The Finance Committee reserves the right to review carry-over funds and make adjustments to budget appropriations.

Initial Date: 5-97.
Revised: 6-97