

# MEMORANDUM

TO: All County Departments  
FROM: Todd Wiltgen, Chair  
DATE: April 27, 2017  
RE: Additional Appropriations for FY 17 and Year-End Expenditure Cut-off

## **ADDITIONAL APPROPRIATIONS FOR FY 17**

As in the past, the County Board has budgeted Contingency Funds in the General Fund Miscellaneous Budget for making additional appropriations to county budgets that will be over-expended due to salary increases granted but not placed in individual budgets and for unexpected expenditures by County departments that had not been budgeted, but approved by the County Board.

If your budget will be over-expended due to these circumstances, please complete the attached form documenting your need for additional appropriations. The form should be returned to Dennis Meyer, Budget and Fiscal Director, **as soon as possible**. No expenditures in excess of the adopted budget will be allowed prior to the Board adopting a resolution to transfer appropriations within a fund, or having a public hearing on the need for additional appropriations if the total appropriation of a fund will be exceeded. It will be very important to get this form back on a timely basis to avoid delay of payroll and vendor claims. The Commissioners are asking you to complete the request form for additional appropriations giving careful consideration to savings you may have in certain line items of your budget that will allow the need for additional appropriations to be held to the minimum amount needed to complete the fiscal year.

## **YEAR-END EXPENDITURE CUT-OFF**

### **Purchase Orders**

As was noted in the letter from the Commissioners included with the budget instructions, the cut-off for purchase orders for FY 17 is May 1. The May 1 deadline is for purchases

over \$20,000 that require a formal advertisement and bid process. Requisitions will be accepted through June 15 for established contracts or items under \$20,000 not requiring a formal bid process. If your agency submits requisitions for FY 18 prior to June 30, please indicate that the requisition relates to FY 18.

### **Payment Vouchers**

**Payment vouchers for FY 17 will be accepted through June 30, 2017.** Payment vouchers relating to FY 17 must be submitted with a transaction date of June 30 or prior. Beginning July 1, 2017, payment vouchers will be accepted for FY 18 and must have a transaction date of July 1 or later.

### **Payroll**

In the past, we have had problems with agencies over-expending appropriations when the final June payroll and year-end accrued payroll is posted. In attempting to avoid this problem, we will be encumbering the June 21 payroll along with the seven day accrual through June 30. We will enter this encumbrance based on your agency's May 2017 payrolls and reverse the encumbrance prior to posting the final June 21 payroll and the seven days accrued for the July 5 payroll.

### **Year-End**

Carefully review your April, May and June expenditure and revenue reports. All FY 16 encumbrances must be closed prior to June 30. Please work with the County Clerk's Office to determine that all encumbrances reflected for your agency are accurate. **If you discover posting errors, contact Tim Genuchi at 441-7470 for expenditure corrections and/or Liz Thanel at 441-7448 for revenue corrections.**

With regard to year-end financial reporting, we will be identifying revenues earned prior to June 30 and collected after June 30, as well as expenses incurred prior to June 30 but paid in the new fiscal year. Tim and Liz will be providing additional information on how these transactions will be identified.

### **Thank You**

The Board has appreciated the communication and cooperation of all departments this past year, especially on budget/fiscal issues.

If you have any questions regarding additional appropriations or year-end cut-off procedures, please call Dennis Meyer at 441-6869.