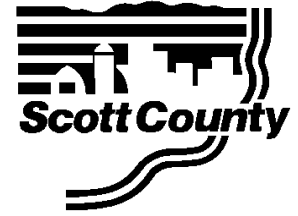


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September 18, 2023

TO: Mahesh Sharma, County Administrator

FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services

SUBJ: Fiscal Year 2023 Year-End Appropriation Transfers for Various County Departments

Please find attached a summary showing by department and by sub-object expenditure level the amount of over expenditures that require year-end appropriations transfers.

The transfers will be accomplished within the same service area where the over expenditure occurred. A brief explanation of the cause of each over expenditure within a department is noted on the attached schedule.

It is recommended that the Board approve these FY23 year-end appropriation transfers at their next meeting.

Attachment

**FY23 YEAR-END APPROPRIATION TRANSFER REQUIREMENTS  
FOR VARIOUS COUNTY DEPARTMENTS BY SUB-OBJECT LEVEL**

DEPARTMENT				
	SUB-OBJECT	AMOUNT	TYPE A, B, C TRANSFER	NOTE
YJRC	Expenses	\$ 36,000	B	1
YJRC	Supplies	\$ 2,000	B	1

Note 1: Due to unexpected increase in juveniles cared for by YJRC, the County incurred increased service contracts and supplies for youth held at the County. Appropriations will be reclassified from Mon-Departmental expenditures.

**TYPE A TRANSFER:** Total department is not over expended, recommended transfer to be made within departmental budget

**TYPE B TRANSFER:** Total department budget is over expended, recommended transfer to be made from other department(s) within same service area with unexpended appropriations

**TYPE C TRANSFER:** Total Service Area is over expended – however, entire county budget not over expended.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

## RESOLUTION

### SCOTT COUNTY BOARD OF SUPERVISORS

SEPTEMBER 28, 2023

#### APPROVING FISCAL YEAR 2023 YEAR-END APPROPRIATION TRANSFERS FOR VARIOUS COUNTY DEPARTMENTS

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. The County Administrator is hereby directed to adjust appropriation levels in the following departments and in the following amounts:

DEPARTMENT	SUB-OBJECT	AMOUNT	TYPE A, B, C TRANSFER	NOTE
YJRC	Expenses	\$ 36,000	B	1
YJRC	Supplies	\$ 2,000	B	1

**TYPE A TRANSFER:** Total department is not over expended, recommended transfer to be made within departmental budget

**TYPE B TRANSFER:** Total department budget is over expended, recommended transfer to be made from other department(s) within same service area with unexpended appropriations

**TYPE C TRANSFER:** Total Service Area is over expended – however, entire county budget not over expended

Section 2. This resolution shall take effect immediately.