

COUNTY OF YORK

MEMORANDUM

DATE: December 12, 2024

TO: York County Board of Supervisors

FROM: Mark L. Bellamy, Jr., County Administrator



SUBJECT: Notification and Re-appropriation of Previous Fiscal Year Funds

At the end of each fiscal year, there are a number of outstanding purchase orders and on-going projects which are not completed, as well as reserves not tied to the end of the fiscal year and, therefore, carry over to the next fiscal year. In accordance with the language included in Resolution R24-86, adopted May 7, 2024, the attached summary identifies those items and the amounts carried forward to FY2025.

Additionally, Resolution R23-58 adopted May 2, 2023 requires me to notify you about specific budget adjustments. For fiscal year 2024, three adjustments require notification:

- In the Children and Family Services Fund, an additional \$116,000 was appropriated in federal revenue.
- In the Social Services Fund, an additional \$421,029 was appropriated in state revenue and \$204,686 in federal revenue.

Consistent with our financial policies and past practices, balances in the various funds have been reserved for encumbrances and designated for the subsequent year's expenditures for the amounts enumerated on the attached summary.

The Schools have requested the FY2024 unspent funding be re-appropriated to the School Capital Projects Fund, Health and Dental Fund and the Technology Fund. Additionally, the School Division had unspent grant funding that they have requested be re-appropriated in the School's Operating Fund. The excess impact aid funding received by the Schools will be re-appropriated to the Revenue Stabilization Fund in accordance with the Board's Financial Policy. As in previous years, the County's revenues exceeded its budget and expenditures were less than budgeted. As authorized in Resolution R24-86 and consistent with communications to the Board, this excess was used for FY2025 appropriated capital projects, the return to the capital reserve, and capital reserves for future projects. The re-appropriation also includes transfers to reserves in the Worker's Compensation Fund, funding for a mandated pharmacy program and as well as ongoing departmental needs including encumbrances.

Furthermore, the unassigned balance in the General Fund is maintained at the Board's financial policy percentage of 12% of the current year's budget.

Cc: Brian Fuller, Deputy County Administrator
Susan Goodwin, Assistant County Administrator
Theresa Owens, Director of Finance

SUMMARY OF CARRY-OVERS FROM FY24 TO FY25

County Funds

Workers' Compensation Fund		\$ 328,657
Tourism Fund		3,350,195
County Carryovers-General Fund		
Degree/Training Program	125,000	
Fire & Life Safety mandated Pharmacy Program	200,000	
Other departmental needs including outstanding encumbrances	1,684,574	
Scanning project	125,000	
Transfer to Capital Projects Fund FY2025 projects	6,061,560	
Transfer to Revenue Stabilization Fund	4,177,883	
Transfer to School Capital Projects	250,000	
Transfer to School Health & Dental Fund	620,509	
Transfer to School Operating Fund	1,275,357	
Transfer to School Technology Fund	47,000	
Transfer to Worker's Comp Fund	350,000	
County Capital Reserve	1,232,538	
Total General Fund		16,149,421
Vehicle Maintenance Fund		1,296,910
Technology Fund		1,378,312
Social Services Fund		861,788
Health Insurance Fund		4,279,112
County Debt Service Fund		477,129
School Debt Service Fund		862,047
Solid Waste Management Fund		1,190,469
Water Utility Fund		49,171
Sewer Utility Fund		13,716,448
Grant Fund		3,629,169
Stormwater Management Fund		4,564,769
Regional Radio Project Fund		1,104,760
Children & Family Services Fund		260,606
County Capital Projects Fund		41,417,657
Subtotal		94,916,620
<u>School Division Funds</u>		
School Division Operating Fund		3,102,235
School Division Food Service Fund		5,781,836
School Division Workers' Compensation Fund		1,973,933
School Division Health and Dental Insurance Fund		2,423,095
School Division Capital Projects Fund		10,444,782
School Division Technology Fund		4,820,553
Subtotal		28,546,434
Grand Total		\$ 123,463,054