

COUNTY OF YORK

MEMORANDUM

DATE: December 18, 2025
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 that 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 R25-68, adopted May 6, 2025, the attached summary identifies those items and the amounts carried forward to FY2026.

Additionally, Resolution R24-86 adopted May 7, 2024, requires notification to you about specific budget adjustments. For fiscal year 2025, one adjustment meets that requirement:

- In the Regional Radio Fund, an additional \$26,718 was appropriated in insurance proceeds for a claim.

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 as detailed in the attached summary.

The School Division has requested that its FY2025 unspent funding be re-appropriated to the School Capital Projects Fund and Health and Dental Fund. Additionally, the School Division has unspent grant funding 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 Reserve Fund Agreement.

As in previous years, the County's revenues exceeded its budget and expenditures were less than budgeted. As authorized in Resolution R25-68 and consistent with communications to the Board, this excess was used for FY2026 appropriated capital projects, the initial funding for strategic initiatives and funding for the implementation of the compensation plan. The re-appropriation also includes transfers to reserves in the Worker's Compensation Fund, funding for the mandated pharmacy program and as well as ongoing departmental needs including encumbrances.

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

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

SUMMARY OF CARRY-OVERS FROM FY25 TO FY26

County Funds

County Carryovers-General Fund	
School Division	
Transfer to Revenue Stabilization Fund	\$ 2,455,942
Transfer to School Capital Projects	1,207,978
Transfer to School Operations-Grant Funds	623,003
Transfer to School Health & Dental Fund	300,000
Compensation Plan Funding	3,000,000
Transfer to Capital Projects	1,200,000
Other Departmental Needs	1,055,354
Transfer to Capital Projects-Strategic Initiatives	450,000
Transfer to Worker's Comp Fund	300,000
E911 Projects	112,000
Development Services Scanning Project	110,000
Degree/Training Program	103,350
Clerk of Court Scanning Project	100,000
Fire & Life Safety Mandated Pharmacy Program	<u>77,800</u>
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Total General Fund	\$ 11,095,427
Workers' Compensation Fund	527,343
Vehicle Maintenance Fund	325,854
Health Insurance Fund	4,574,598
Technology Fund	1,293,896
Tourism Fund	2,820,519
Grant Fund	2,931,920
Social Services Fund	1,069,114
Children & Family Services Fund	94,003
County Debt Service Fund	477,142
School Debt Service Fund	884,368
Solid Waste Management Fund	1,620,057
Water Utility Fund	78,322
Sewer Utility Fund	17,509,369
Regional Radio Project Fund	1,119,921
Stormwater Management Fund	7,556,401
County Capital Projects Fund	<u>43,124,277</u>
Subtotal	<u>\$ 97,102,531</u>
<u>School Division Funds</u>	
School Division Operating Fund	\$ 741,051
School Division Food Service Fund	3,026,074
School Division Workers' Compensation Fund	2,079,084
School Division Health and Dental Insurance Fund	591,510
School Division Capital Projects Fund	14,274,364
School Division Technology Fund	<u>2,399,569</u>
Subtotal	<u>23,111,652</u>
Grand Total	<u>\$ 120,214,183</u>