



# COLLIN COUNTY

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**To:** Commissioners Court

**From:** Jeff May, County Auditor

**Date:** February 13, 2015

**Re:** Budget amendment related to encumbrance rollover, FY2014 to FY2015

This is a request for approval for the budget increase related to the encumbrance rollover from FY2014 to FY2015. The encumbrance rollover and related budget amendment is a routine year-end procedure to roll the ending encumbered amounts (reserves against budget for unpaid commitments) from the prior fiscal year to the current fiscal year. A budget increase is needed in the current fiscal year to cover these encumbrances and requires your approval. The encumbrance rollover is reported in the budget to actual comparisons in the CAFR (Comprehensive Annual Financial Report) as an original budget and not as a revised budget. The total budget increase related to this encumbrance rollover is \$18,753,938 (see attachments for details). The budget amendment amounts by fund are as follows:

General Fund	\$ 6,144,951
Records Archive Fund	\$ 539,536
Records Archive Fund	\$ 917,425
Road and Bridge	\$ 5,196,071
County Clerk Record Management and Preservation	\$ 146,608
Justice Court Technology	\$ 44,636
Healthcare Foundation	\$ 1,165,652
County Records Management and Preservation	\$ 46,181
Permanent Improvement	\$ 2,817,496
Toll Road Authority	\$ 1,679,564
All Other Funds	<u>\$ 55,818</u>
<b>TOTAL</b>	<b><u>\$ 18,753,938</u></b>