



# COLLIN COUNTY

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**To:** Commissioners Court

**From:** Jeff May, County Auditor

**Date:** December 9, 2015

**Re:** Budget amendment related to encumbrance rollover, FY2015 to FY2016

This is a request for approval for the budget increase related to the encumbrance rollover from FY2015 to FY2016. 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 \$47,958,344 (see attachments for details). The budget amendment amounts by fund are as follows:

General Fund	\$11,336,578
Housing Finance Corp	\$ 110,000
Records Archive Fund	\$ 500,000
District Court Records Tech Fund	\$ 100,000
Road and Bridge	\$ 8,182,468
County Clerk Record Management and Preservation	\$ 86,822
Justice Court Technology	\$ 24,881
Healthcare Foundation	\$ 709,565
County Records Management and Preservation	\$ 453,654
District Clerk Court Records Preservation	\$ 100,000
Permanent Improvement	\$ 4,538,217
Animal Safety Fund	\$ 54,042
Toll Road Authority	\$21,694,294
All Other Funds	<u>\$ 67,823</u>
<b>TOTAL</b>	<b><u>\$ 47,958,344</u></b>