



COLLIN COUNTY

Auditor's Office
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McKinney, Texas 75071
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To: Commissioners Court

From: Jeff May, County Auditor

Date: December 27, 2017

Re: Budget amendment related to encumbrance rollover, FY2017 to FY2018

This is a request for approval for the budget increase related to the encumbrance rollover from FY 2017 to FY 2018. 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 \$46,524,911 (see attachments for details). The budget amendment amounts by fund are as follows:

General Fund	\$ 29,110,612
Records Archive Fund	\$ 1,083,755
District Court Records Tech Fund	\$ 199,698
Road and Bridge	\$ 1,751,493
County Clerk Record Management and Preservation	\$ 23,077
Justice Court Technology	\$ 25,510
Contract Elections	\$ 24,758
Healthcare Foundation	\$ 405,397
County Records Management and Preservation	\$ 162,222
District Clerk Court Records Preservation	\$ 199,699
Permanent Improvement	\$ 5,992,253
County Insurance	\$ 81,046
Animal Safety Fund	\$ 44,191
Animal Donations Fund	\$ 47,206
Toll Road Authority	\$ 7,366,202
All Other Funds	\$ 7,792
TOTAL	<u>\$46,524,911</u>