



## COUNTY OF YORK

*Robert L. Andrews*  
District 1

*Richard R. Dutremble*  
Chairperson  
District 2

*Justin Chenette*  
Vice-Chairperson  
District 3

*Donna L. Ring*  
District 4

*Richard Clark*  
District 5

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*Gregory T. Zinser*  
County Manager

*Kathryn A. Dumont*  
Assistant to the Manager

*Linda M. Corliss*  
Deputy County Manager  
Human Resource Director

*Lorene B. Lemieux*  
Finance Director

## MEMO

TO: Board of Commissioners  
FROM: Finance Director Lori Lemieux  
DATE: December 14, 2023  
RE: Transfer of End of Year Allocations

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This request is to transfer the excess allocations from our unassigned accounts to specific reserves for use in the future.

Please keep in mind that these are from *unaudited records and contingent on the completion of the FY23 Audit*. Once the audit is near completion, these may need to be amended in accordance with the audited information.

After conferring the County Manager, Greg Zinser, I am proposing two transfers:

- 1) General Fund - \$620,000.00 to five separate reserves
  - a. Contingency \$50,000.
  - b. Capital Improvement \$100,000.
  - c. Employee Wellness \$10,000.
  - d. Special Projects \$450,000.
  - e. Training and Development \$10,000.
- 2) Jail Fund - \$750,000.00 to Jail Capital Reserve

Thank you for the consideration of the above assignments.

*Lori*

**Reserves**

September 25, 2023

		Fiscal Year 2023					EOY Xtr		Potential		Starting Balance
		Starting Balance	Revenue	Expenses	Encumbrance	Current Balance	Suggestion	New Bal		Starting Balance	
1000	37150	1000-00-000-000-37150	CONTINGENCY RESERVE	-151,600.00							
1000	37200	1000-00-000-000-37200	FB-UNRESTRICTED, COMMITTED	0.00	53,291.65	-98,308.35	50,000.00	-148,308.35		-148,308.35	
1000	37210	1000-00-000-000-37210	FB-UNRESTRICTD OVERLAY	0.00		0.00		0.00		0.00	
1000	37211	1000-00-000-000-37211	FB-UNRESTR ASSIGN CAP IMP	0.00		0.00		0.00		0.00	
1000	37213	1000-00-000-000-37213	FB-UNRESTR ASSIGN-NEW GOV BLD	-503,076.57	118,190.02	-188,647.73	100,000.00	-288,647.73		-288,647.73	
1000	37215	1000-00-000-000-37215	FB-UNRES ASSIGN-CH CARD ACCESS	0.00	152,240.40	-350,836.17		-350,836.17		-350,836.17	
1000	37221	1000-00-000-000-37221	FB-UNRESTR COMM EMA VEHICLE	0.00		0.00		0.00		0.00	
1000	37223	1000-00-000-000-37223	FB-UNRESTR COMM SO VEHICLE	-247,016.50		-247,016.50		-247,016.50		-247,016.50	
1000	37231	1000-00-000-000-37231	FB-UNRESTR ASSIGN-WELLNESS	-139,052.11		-139,052.11		-139,052.11		-139,052.11	
1000	37233	1000-00-000-000-37233	FB-UNRESTR ASSIGN-MAINE 200	-42,057.10	19,119.21	-29,929.43	10,000.00	-39,929.43		-39,929.43	
1000	37235	1000-00-000-000-37235	FB-UNRESTR ASSIGN-SPEC/GRANT	-11,195.00		-11,195.00		-11,195.00		-11,195.00	
1000	37238	1000-00-000-000-37238	FB-UNRESTR ASSIGN-EE TRAIN/DEV	-1,750,000.00	261,576.30	-1,488,423.70	450,000.00	-1,938,423.70		-1,938,423.70	
1000	37242	1000-00-000-000-37242	FB-UNRESTR ASSIGN DISPATCH	-27,429.00	6,406.00	-21,023.00	10,000.00	-31,023.00		-31,023.00	
1000	37244	1000-00-000-000-37244	FB-UNRESTR ASSIGN-SO RESERVE	0.00		0.00		0.00		0.00	
1000	37246	1000-00-000-000-37246	FB-UNRESTR ASSIGN-PROJECTS	0.00		0.00		0.00		0.00	
1000	37255	1000-00-000-000-37255	FB-UNRESTR ASSIGN-ERGONOMICS	-13,715.95	9,075.00	-4,640.95		-4,640.95		-4,640.95	
1000	37257	1000-00-000-000-37257	FB-UNRESTR ASSIGN-TECH UPGRADE	-550.40		-550.40		-550.40		-550.40	
1000	37259	1000-00-000-000-37259	FB-UNRESTR ASSIGN-PERS RECRD	-172,410.99	56,459.36	-115,951.63		-115,951.63		-115,951.63	
1000	37262	1000-00-000-000-37262	FB-UNRESTR ASSIGN-NEW IT OFFC	-454.50		-454.50		-454.50		-454.50	
1000	37265	1000-00-000-000-37265	FB-UNRESTR ASSIGN-DA SECURITY	0.00		0.00		0.00		0.00	
1000	37280	1000-00-000-000-37280	FB-UNRESTR ASSIGN-SO MAINT BLD	0.00		0.00		0.00		0.00	
1000	37281	1000-00-000-000-37281	FB-UNRES ASSIGN-EMA/FACIL GARA	-79,952.99	2,522.00	-77,430.99		-77,430.99		-77,430.99	
1000	37285	1000-00-000-000-37285	FB-UNRESTR COMMIT-MAJ CAP PROJ	-395,854.49	101,122.58	-294,731.91		-294,731.91		-294,731.91	
1000	37290	1000-00-000-000-37290	FB-UNRESTR ASSIGN-PR LIABLITI	-525,190.48	37,276.13	-487,914.35		-487,914.35		-487,914.35	
1000	37294	1000-00-000-000-37294	FB-UNRESTR COMM-INSURANCE FUND	-784,728.37		-784,728.37		-784,728.37		-784,728.37	
							<b>620,000.00</b>				
2600	37211	2600-00-000-000-37211	FB-UNRESTR ASSIGN CAP IMPR	-1,845,752.87		-1,200,609.54	750,000.00	-1,950,609.54		-1,200,609.54	
2600	37218	2600-00-000-000-37218	FB-UNRESTR ASSIGN BOND CONTR	-130,318.00	645,143.33	-130,318.00		-130,318.00		-130,318.00	
2600	37223	2600-00-000-000-37223	FB-UNRESTR COMM JAIL VEHICLE	-170,016.00		-170,016.00		-170,016.00		-170,016.00	
2600	37294	2600-00-000-000-37294	FB-UNRESTR COMM-INSURANCE FUND	0.00		0.00		0.00		0.00	
							<b>750,000.00</b>				

		FY21		FY22		Estimation of EOY FY23		Total Transfers		New Estimated EOY Balance	
		Unassigned	Unassigned	Unassigned	Unassigned						
1000	37300	General Fund - Unassigned	3,023,810.00	3,114,415.00	4,174,811.95	620,000.00	3,554,811.95				
2600	37300	Jail Fund - Unassigned	1,606,490.00	1,517,479.00	2,090,022.66	750,000.00	1,340,022.66				