

# RESOLUTION - SUPERMAJORITY

## Resolution Authorizing an Emergency Appropriation to Re-Appropriate into the Fiscal Year 2023 Budget the Rolled Forward Encumbered Budget Dollars from Fiscal Year 2022 (18)

**WHEREAS**, at the close of the County's fiscal year, many departments have outstanding purchase orders for projects and materials that have been encumbered from their 2022 budgets, but not received or completed as of November 30<sup>th</sup>, the County's year end; and

**WHEREAS**, the financial software the County uses for its financial reporting automatically rolls the open encumbrances/purchase orders into the next fiscal year budget; and

**WHEREAS**, the Illinois Compiled Statutes, 55 ILCA 5/6 for Counties Code state that all appropriations lapse at the end of a fiscal year, and need to be re-appropriated if being moved forward into the next fiscal year; and

**WHEREAS**, there is a total of \$66,955,498.66 of encumbered fiscal year 2022 budget dollars created by the various county departments, of which \$5,342,430.58 is General Fund, \$30,030,279.87 is Transportation Funds, \$15,217,741.58 is Community Development Funds, \$496,540.07 is ETSB (E911) Funds, \$6,244,926.58 is American Rescue Plan Act Funds and \$1,636,450.56 is other Special Revenue and Enterprise Funds that will roll forward into fiscal year 2023; and

**WHEREAS**, an emergency appropriation to re-appropriate the fiscal year 2022 outstanding encumbrances into the fiscal year 2023 budget is now needed to keep the County in compliance with Illinois State Statutes.

**NOW, THEREFORE BE IT RESOLVED**, by this County Board of McHenry County, Illinois that an emergency appropriation to re-appropriate the outstanding encumbrances from fiscal year 2022 in the amount of \$66,955,498.66 as shown on the attached detailed schedule (attached hereto and made part hereof) is hereby authorized to the fiscal year 2023 budget and is to be offset by budget entries to "Encumbrances from Prior Year" for each of the funds involved; and

**BE IT FURTHER RESOLVED**, that the County Clerk is hereby authorized to distribute a certified copy of this Resolution to the Director of Purchasing, the County Auditor, the Chief Financial Officer, and the County Administrator.

**DATED** at Woodstock, Illinois, this 17<sup>th</sup> day of January, A.D., 2023.

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Michael Buehler, Chairman  
McHenry County Board

ATTEST:

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Joseph J. Tirio, County Clerk



**RESOLUTION**

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**SUBJECT:** Resolution Authorizing an Emergency Appropriation to Re-Appropriate into the Fiscal Year 2023 Budget the Rolled Forward Encumbered Budget Dollars from Fiscal Year 2022 (18)

**Board / Committee Action Requested:**

To authorize an emergency appropriation to re-appropriate into fiscal year 2023 the rolled forward encumbered budget from fiscal year 2022 as shown on the attached schedules.

**Background and Discussion:**

Each new fiscal year per State Statute, the open encumbrances (Purchase Orders) from the prior fiscal year require board approval to move the encumbered budget forward into the current fiscal year. This is done as an emergency appropriation because the current budget will be adjusted by the amount rolled forward with an offsetting entry to the individual expenditure line item showing the budget encumbered. The County's accounting software has been designed to automatically roll these open purchase orders during the fiscal year end close.

**Impact on Human Resources:**

None

**Impact on Budget (Revenue; Expenses, Fringe Benefits):**

The Open Encumbrance Roll will increase the Revenue and Expenditure budgets by \$66,955,498.66. The following table shows the FY2023 Budget Impact on each fund:

<b>Fund</b>	<b>Fund Desc</b>	<b>Remaining Amount</b>
100	General Fund	5,342,430.58
203	Liability Insurance Fund	97,805.56
205	Highway Fund	1,060,227.13
206	Matching Fund	3,272,547.42
207	County Bridge Fund	2,426,389.60
221	American Rescue Plan Fund	15,217,741.58
234	Geographic Info Systems	243,900.64
260	RTA Sales Tax County Portion	12,365,228.57
261	Motor Fuel Tax Fund	6,276,932.16
262	Co Option MFT Fund	4,628,954.99
290	CDBG Fund	14,232,056.00
303	Coroner's Fund	65,351.00
360	Inmate Welfare Fund	3,543.19
371	Circuit Court Doc Storage Fund	103,797.85
372	Circuit Court Automation Fund	17,645.00
374	Circuit Clerk Elec Citation Fund	30,000.00
375	Law Library Fund	5,068.64
400	Capital Projects Fund	176,918.45
800	Valley Hi	892,420.23
801	E-911 Fund	496,540.07
	<b>Grand Total</b>	<b>66,955,498.66</b>