

TO:	Cumberland County Commissioners	
FROM:	James H. Gailey, County Manager	
DATE:	August 7, 2023	
SUBJECT:	2023.5 Year End Transfer	

Requested Action:

Approve the transfer of 2023.5 forecasted fund balance to Reserve Accounts for the following projects.

Background & Purpose of Request:

The 2023.5 budget ended June 30, 2023. With now a good understanding of how the six-month budget has turned out, staff feel that adjustments can be made. Through the review of the budget, though only six months, we noticed that expenditures returned to pre-pandemic status.

The County, through its Charter, has the ability to move funds into capital reserve accounts upon Commissioner authorization. This has allowed staff to either fund a project in immediate need or remove one-time capital items from upcoming budgets. As we enter our first full fiscal year, it is important to transfer some of the 2023.5 fund balance into reserve in order to off-set some costs that were not thought about a year ago when we first developed the 2023/24 budget in anticipation of our budget year transitioning.

The following items are requested by staff for funding:

Department	Location	ltem	Cost
Assessing	Pearl Street	Service Delivery	\$ 75,000.00
Sheriff Office	Jail Complex	Legal Settlement	\$ 20,000.00
County	Courthouse	Staff Hiring/Retainage	\$ 35,000.00
DA	Courthouse	DA Justware Server Replace	\$ 10,000.00
Info Tech	Courthouse	Hard Drive Shredder	\$ 14,000.00
Pub Health/DV	Milk Street	Items not covered by grant	\$ 24,000.00
HR	Courthouse	Admin Asst. in HR	\$ 70,000.00
Finance	Courthouse	Accrued Compensation shortfall	\$ 100,000.00
Executive	Courthouse	Establishment of GA Services	\$ 40,000.00
			\$ 388,000.00

Motion: Approve the transfer of \$363,000.00 to reserve accounts using 2023.5 year end fund balance.



Result: On this date	, the Cumberland County Board of Commissioners, by
vote of .	the above request.