



Dodge County Carry Over Funds Policy

Dodge County Finance Department
127 East Oak Street, Juneau, WI 53039
(920)386-3538
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Background

Understand General Accepted Accounting Procedures (GMP), all revenue and expense account close into equity accounts (which are called fund balances in governmental accounting). This applies to entities, whether for-profit, non-profit, or governmental entities. As such, any "carryforward items" (also known as non-lapsing items) are technically the County Board transferring fund balance to a department.

Affected Funds

- All departments whose activity is accounted for in the General Fund
- Fund 280 Crime Prevention Fund
- All other funds are NOT required to request carryforward funds. However, as per the County's Fund Balance Policy adopted in May 2020, the County Board must still approve any usage of fund balance or net position.

Carryforward categories

1. Required as per Wisconsin statutes, grant restrictions, and/or donor restrictions
2. Discretionary - Same purpose (i.e. the expenditure will be "carried forward" into the subsequent budget year for the same project and/or purpose.)
3. Discretionary - Different purpose

The Finance Committee has expressed their intent that Discretionary - Different Purpose carry forward requests be used on a limited basis.

Funding availability

No department shall be allowed to carry forward any discretionary items unless the department has a surplus for the year. A surplus shall be defined as revenues exceeding expenditures AFTER any required carry forwards subtracted from the departmental surplus.

Procedure - General Fund departments

1. Per the County's Fund Balance Policy, preliminary requests for BOTH required and discretionary carry forward requests shall be reviewed by the Committee of Jurisdiction prior to submittal to the Finance Department.
2. Annually, the Finance Department will define a due date toward the end of February for all final department carry forward requests which were recommended by the Committee of Jurisdiction. This would be for BOTH required and discretionary carry forward items. These requests will be reviewed by the Finance Committee at their March meeting.
3. Final requests from the Department and Committee of Jurisdiction must be submitted to the Finance Department at a date defined by the Finance Department. This date

will be by the end of February for BOTH required and discretionary carry forward items. These requests will be reviewed by the Finance Committee at their March meeting.

4. Finance Committee recommended carry forward items will be forwarded to County Board for their consideration at the March meeting.

The departments should request both required and discretionary items each year when applicable. The various departments work in partnership with the Finance Department to ensure that nothing is missed and that the amounts requested are accurate.

Procedure - Fund 280 Crime Prevention Fund

The Crime Prevention Fund is authorized under Wisconsin Statute 59.54(28). Under this same statute, the Crime Prevention Fund Board has the authority to give grants to applicants.

Therefore, any monies held by Dodge County for the Crime Prevention Fund are held on a fiduciary basis on behalf of the Crime Prevention Fund Board.

As such, the Dodge County Board of Supervisors is required to pay out any grants authorized by the Crime Prevention Fund Board.

Therefore, the Finance Director is hereby authorized to amend the subsequent year's budget for the Crime Prevention Fund to equal the ending fund balance for the current year.