



# **YEAR-END BUDGET BALANCE CARRYOVER POLICY**

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**Adopted by County Board  
December 16, 2008  
Amended December 16, 2025**

**Our Vision:** Being Minnesota's favorite place.

**Our Mission:** Serve well. Deliver value. Drive results.

**Our Values:** Be responsible. Treat people right. Build a better future.

**YEAR-END BUDGET BALANCE CARRYOVER POLICY**  
***TABLE OF CONTENTS***

<b><u>SECTION DESCRIPTION</u></b>	<b><u>Page</u></b>
I. Year-End Budget Balance Carryover Policy Statement of Purpose	2
II. Scope	2
III. Information Technology	2
IV. Facilities	2
V. Year-End Budget Balance Carryover Policy Adoption	2

**I. YEAR-END BUDGET BALANCE CARRYOVER POLICY STATEMENT OF PURPOSE**

The purpose of this policy is to provide guidelines for the carryover of any unused year-end budget balances in Information Technology and Facilities funds.

**II. SCOPE**

This Year-End Budget Balance Carryover Policy applies to Information Technology and Facilities funds only.

**III. INFORMATION TECHNOLOGY**

Information Technology's unused year-end budget balances in the General Fund, if any, shall be carried over into an Information Technology restricted fund, upon approval by the Finance Director, to use as they would for any other budgeted operational expenses associated with systems hardware, software, or services. The IT Director is authorized to spend amounts not to exceed \$14,999 per discrete project. Any discrete project at or above \$15,000 will need to be approved by the County Administrator and require a budget amendment to be completed prior to incurring expenses. Any adjustments out of this restricted fund shall be transferred to the General Fund, upon approval by the Finance Director.

**IV. FACILITIES**

Facilities' unused year-end budget balances in the General Fund, if any, shall be carried over into a Facilities restricted fund, upon approval by the Finance Director, to use as they would for any other budgeted operational expenses associated with building repair and maintenance. The Facilities Manager is authorized to spend amounts not to exceed \$14,999 per discrete project. Any discrete project at or above \$15,000 will need to be approved by the County Administrator and require a budget amendment to be completed prior to incurring expenses. Any adjustments out of this restricted fund shall be transferred to the General Fund, upon approval by the Finance Director.

**V. YEAR-END BUDGET BALANCE CARRYOVER POLICY ADOPTION**

The Year-End Budget Balance Carryover Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.