



BREVARD COUNTY
BOARD OF COUNTY COMMISSIONERS

file

**INTER-OFFICE
MEMORANDUM**

TO: All Departments/Offices
Assistant County Managers
Court Administration
Public Defender
State Attorney

THRU: Peggy Busacca, County Manager *PAB*

FROM: Steve Stultz, Central Services Director *SS*
Stephen Burdett, County Finance Director *SB*
Dennis Rogero, Budget Director *DR*

SUBJECT: FY' 07 Year-end Requisitioning, Accounts Payable Procedures and Budget Office Requirements

DATE: July 26, 2007

In order to assist you in processing your requests for purchasing actions to meet the end of fiscal year closeout requirements, particularly those requiring Board action, the following cut-off dates will be in effect:

<u>REQUISITION REQUIREMENT</u>	<u>CUT-OFF DATE</u>
Over \$35,000 --County Manager/Board Approval to Bid Complete (One-time bid or construction and construction renovation requirement: specifications completed, Risk Mgmt. and County Attorney Approvals obtained)	August 10, 2007
\$15,000 - \$35,000--County Manager approval to Formally Quote Received. (One-time formal quote or construction and renovation requirement: specifications completed, Risk Mgmt. and County Attorney Approvals obtained)	August 17, 2007
Under \$15,000--All other requirements.	September 14, 2007

Purchasing Office Requirements:

Agencies should anticipate their needs through the end of the fiscal year, and plan accordingly. Requests for new requisitions will not be processed after September 14, 2007, unless a valid emergency. The County Manager will closely monitor requests for emergency exceptions. Failure to meet the required cut-off date is not justification for submittal of an emergency requisition.

All FY 2006-2007 purchase orders will need to be closed. When processing final invoices, Departments will need to select the final invoice indicator to finalize purchase order commitments. For those purchase orders that were not flagged for final invoice will be closed by Purchasing.

Requisitions for FY 07/08 may be created after the budget has been uploaded into the system, which should be accomplished by October.

Finance Requirements:

Agencies should plan their purchases to ensure that they receive vendor invoices for goods and services prior to the end of the fiscal year. All FY2007 invoices entered by agencies into SAP through September 30th will be charged to the FY 2007 budget. Invoices for FY 2007 goods or services entered by agencies after September 30th through October 31st, can be charged to fiscal year 2007 (i.e. accrued) by selecting a posting date of 09/30/07. FY 2007 invoices entered by

agencies on or after November 1st will have to be entered with a FY 2008 date and will only be accrued to FY 2007 (manually through journal entry) if significantly material. Hard copies of invoices should be sent to Finance immediately after entry into SAP to ensure prompt payment. Accounts payable checks will be processed as usual on Thursday, September 27th. There will be no special check runs at year end.

Budget Office Requirements:

The last day to submit FY 2006-2007 budget changes is September 18, 2007. Agencies should anticipate their needs and submit change requests in a timely manner. Budget changes can be processed before this date. In a change from prior years, the fourth quarter supplement is scheduled to go to the Board on October 9th, however, authorization for expenditures dependent on the FY 2006-2007 budget ends on September 30th.

Agencies are not authorized to spend more than 95% of their program budget without written approval of the Budget Office and the County Manager. If any budget will approach the 95% expenditure rate, contact your Budget Analyst immediately. The Budget Office will request any Agency that receives general fund support and spends more than 95% of their budget without authorization pay back the general fund the overage in FY 2007-2008. Non general fund agencies that spend over the 95% limit without authorization will be subject to additional oversight in FY 2007-2008.

We will work with you to meet your needs. Your cooperation will help us give you better service while reducing the last minute "crunch" at year-end.

cc: Stockton Whitten, Assistant County Manager

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COUNTY MANAGERS OFFICE