



# Town of Upper Marlboro

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## MEMORANDUM

To: Board of Town Commissioners  
From: Kyle Snyder, Town Administrator  
Date: Monday, July 3<sup>rd</sup>, 2023  
Re: FY 2023 Budget Adjustment

Commissioners,

As you are aware, the Town usually makes an end-of-year budget adjustment to reconcile accounts, moving funds from underspend line items to over-budget line items. It did not appear initially that the Town needed to make an adjustment, but now that we have closed our Fiscal Year 2023 spending it appears that we may have to adjust the budget. Town staff and the accounting firm will be finalizing the line items and developing a simple budget adjustment for the Board to approve prior to the FY23 Audit getting fully underway.

Per the Town Attorney, “The Town can amend a prior FY Budget in a subsequent FY. In other words, the Town is not prevented from amending a budget outside the applicable fiscal year.”

The Board can expect to see an Emergency Budget Amendment Ordinance at the July Town Meeting, which will include a detailed end-of-year line-item budget. Please let me know if you have any questions in the meantime.