

## MEMORANDUM

To: Department Directors  
Register of Deeds  
Sheriff  
Board of Elections

From: Beverly Liles, Director, Finance  
Jason May, Director, Budget and Grants Management  
Corey Brooks, Director, Procurement & Contract Management

Date: April 10, 2026

RE: Fiscal Year 2026 Cut-Off Dates

### Purchase Order Cutoff & Year-End Deadlines (FY 2025–2026)

The end of the 2025-2026 fiscal year is quickly approaching! To ensure a smooth year-end close and avoid delays in vendor payments, please review and adhere to the following deadlines and requirements:

#### Purchase Order Cutoff

- Purchase orders will **not be processed after May 15**.
- This does **not apply to multi-year funds** (e.g., Capital Projects).
- Any exceptions require **written approval from the Budget and Finance Director**.

#### Invoice Processing

All **2025-26 invoices dated June 30<sup>th</sup> or earlier** must be received by the Finance Department no later than noon, **July 27<sup>th</sup>**. **NO EXCEPTIONS** will be made. Please do not hold any of these invoices—contact vendors as needed to ensure timely billing for work completed on or before June 30.

Carefully review each invoice and **clearly mark in the upper right-hand corner of the invoice those to be charged to the fiscal year 2025-2026 budget**. This should be done until all FY 2026 invoices have been submitted. Charges to FY 2026 must be supported by June-dated purchase order, and a receiving signature dated prior to July 1, 2026. If these conditions are not met, the expense will be charged to FY 2027. A dated packing slip or bill of lading should also be included.

All requests for travel reimbursements for the fiscal year ending June 30, 2026 must be received by Finance no later than noon, **July 27<sup>th</sup>**. All reimbursement requests shall be accompanied by original receipts and a copy of the agenda or program if attending a class. Any request for reimbursement for the fiscal year ending June 30<sup>th</sup> that is received after July 27<sup>th</sup> will be charged to FY27.



Outstanding Contract and Purchase Order Remaining Encumbrances

**In early July 2026**, your budget liaison will distribute the FY 2026 to FY 2027 Budget Roll (Carry Forward) spreadsheet for your department, which includes outstanding purchase orders (PO) and contract (encumbrance) balances. The spreadsheet will need to be completed and returned by mid-August. Instructions on completing the spreadsheet will be provided when it is distributed. Please contact your budget liaison if you have any questions about this process.

Unencumbered Balance Rolls

**THERE WILL BE NO UNENCUMBERED BALANCE ROLLS, PROJECT ROLLS, OR PROGRAM ROLLS unless specifically approved by the Management Team and documented in writing.**

P-Cards

June 2026 P-Card statement will reflect credit card transactions **POSTED** through **June 27, 2026**. This P-Card bank statement is reconciled and paid in July 2026. All charges that appear on the June 2026 P-Card bank statement will be charged to the FY2026 budget.

**IMPORTANT: Transactions posted beginning June 28, 2026 will appear on the July 2026 P-Card statement and will be charged to FY 2027.**

Your cooperation will help ensure a smooth fiscal year closing. Please feel free to call John Buchanan at 704-283-3523 or Ebru Cukro at 704-283-3685 with any finance questions you might have concerning these cut-off dates. You may contact your Budget liaison or Blake Hart at 704-283-3674 regarding outstanding contracts and other related budgetary questions. For procurement-related questions, please contact Corey Brooks at 704-283-3683.