



## Board Summary Report

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**File #:** 24-127

**Agenda Date:** 3/11/2024

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**To:** Board of County Commissioners

**Through:** Todd Weaver, Director, Finance

**Prepared By:**

Lisa Stairs, Senior Budget Analyst, Finance

**Presenter:** Jessica Savko, Budget Manager & Lisa Stairs, Senior Budget Analyst, Finance

**Subject:**

2:00 PM \*2024 Reappropriation of 2023 Budget

**Purpose and Request:**

The purpose of this study session is to review the recommended funds to be reappropriated during 2024, as well as the amounts to be committed for Board policy reserves. The budget adoption resolution for 2024 gives the County Finance Director the discretion to recommend which items are eligible and appropriate for reappropriation pursuant to County's policies. The recommendations are subject to approval by the Board of County Commissioners. The adopted resolution to reappropriate funds will increase the 2024 appropriations for elected offices and departments, and therefore requires the Board to adopt a resolution at a public hearing, which is currently scheduled for March 26, 2024.

**Background and Discussion:** Reappropriation is the process of reauthorizing spending for funds that were appropriated for the prior year and remain unspent, so that the department or elected office may expend the funds during the current fiscal year. The reappropriation process is limited to certain types of appropriations and funds, as well as to specific circumstances. The County's reappropriation policy specifies that reappropriated funds may be spent only for the original purpose. It also limits the total reappropriation amount for any department, elected office, or any one fund to no greater than the amount of the actual unspent appropriation during the prior fiscal year and/or the available unreserved fund balance.

Please see the attached staff report for additional details about the reappropriation process and specifics regarding the requests for 2024.

**Fiscal Impact:** The fiscal impact of the 2024 reappropriation is equivalent to the total amount specified in the above reappropriation summary schedules for the General Fund and other County funds.

**Alternatives:** Although this request for reappropriation is in accordance with County policy, the Board of County Commissioners could change or eliminate some of the reappropriation requests.

**Alignment with Strategic Plan:**

- Be fiscally sustainable
- Provide essential and mandated service
- Be community focused

**Staff Recommendation:** The Executive Budget Committee will review the reappropriation requests and make recommendations on what is brought forward to the Board of County Commissioners as presented here.

**Concurrence:** The Executive Budget Committee has reviewed these reappropriation requests.