

Excerpt from the Fiscal Year 2023 (FY23) Board Approved Budget Policy:

Reserve for contingency requests in the General Fund, Municipal Service Taxing Unit (MSTU) Law Enforcement and Municipal Services Benefit Unit (MSBU) Fire Funds must be approved by the Board of County Commissioners. The Board will use the procedures and evaluation criteria set forth in this, and other policies.

- a. Such requests will be evaluated as to the:
 - i. Urgency of the request.
 - ii. Scope of services to be provided.
 - iii. Short and long-term fiscal impact of the request.
 - iv. Potential for alternative methods of funding or providing the service(s).
 - v. Review for duplication of service(s) with other agencies.
 - vi. Review of efforts to secure non-County funding.
 - vii. Discussion of why funding was not sought during the normal budget cycle.
 - viii. Review of the impact of not funding or delaying funding to the next fiscal year.

EVALUATION ANSWERS:

- i. The need is immediate as payroll for September requires additional funding. Funds will be utilized for salary and benefits; if there is excess, it will be returned to reserves at yearend close.
- ii. Short term and long term impact is a reduction in reserves. The reserve amount will remain above policy requirements.
- iii. There is no alternative funding source at this time.
- iv. No duplication of services.
- v. Fire services is a County function. The negotiated Kelly Day and staff turnover had a greater budgetary impact than expected.
- vi. Personal services were funded during the budget cycle. The implementation of Kelly Day and the turnover/trainee hire rate exceeded expectations.
- vii. Delaying payroll payment is not a suggested option at this time.
- viii.