

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 all quarterly draws for the property appraiser are complete.
- ii. Funds will be utilized to process draw requests from Property Appraiser.
- iii. Short term and long term impact is a reduction in reserves.
- iv. There is no alternative funding source at this time.
- v. No duplication of services.
- vi. Property Appraiser services are County functions funded through General Fund.
- vii. Funding for the Property Appraiser was part of the normal budget cycle, however, per Florida Statute, needs approval by DOR for amendments to correct functions. Florida Statutes require payments to be made to the Property Appraiser quarterly, not funding this will go against Florida Statutes.
- viii.