

Discussion Questions: 2023 Proposed Budget

General Government:

1. The proposed budget request includes a planned use of unrestricted/unreserved general fund balance in fiscal year 2023. Please be prepared to discuss and/or project how the requests implemented in 2023 (staffing additions, contractually mandated labor cost increases, benefits, etc.) will flow through to fiscal years 2024 through 2027, particularly in regard to future uses of general fund balance (p. 38).
2. Are there any mitigating factors not spelled out in the budget that would reduce the actual use of fund balance compared to the projected planned use outlined in the budget request? In addition, if asked to narrow the gap between 2023 projected general fund revenues and expenditures, are there any items that the Administration would propose to defer in order to limit the use of general fund balance (p. 38)?
3. The special revenue funds have accumulated sizable fund balances since they were established following the passage of Issue 12. Are there any possibilities for the reassignment of expenses in 2023 to special revenue funds that could draw on these relatively large balances and effectively preserve general fund balance (pp. 39-40)?