



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: December 17, 2025

SUBJECT: Approval of Resolution 2025-047 adopting a supplemental budget increasing Fiscal Year 2026 Beginning Working Capital and appropriations within the Countywide Law Enforcement District (District 1) Fund

RECOMMENDED MOTION:

Move approval of Resolution 2025-047 to recognize additional Beginning Working Capital and increase appropriations within the FY 2026 Countywide Law Enforcement District (District 1) Budget.

BACKGROUND AND POLICY IMPLICATIONS:

During the budgeting process, departments calculate an estimate of ending fund balances in February and March. These estimates are based on information known at the time, but often change given the timing and/or final cost of expenditures. The ending fund balance in the Countywide Law Enforcement District Fund was greater than estimated; therefore, this is a budget adjustment to increase Beginning Working Capital (BWC) by \$2,920,160 and increase Contingency by \$2,920,160 within the Countywide Law Enforcement District Fund. Increasing BWC and requirements ensures the fund has appropriations for available resources.

BUDGET IMPACTS:

- **Revenue**
 - o Recognizes \$2,920,160 increase in Beginning Working Capital.
- **Requirements**
 - o Increases Contingency by \$2,920,160; revised contingency is \$19,103,948.

Total increase in revenue and appropriations is \$2,920,160 within the Countywide Law Enforcement District Fund.

ATTENDANCE:

Cam Sparks, Budget & Financial Planning Manager