

TO:

FROM:

FIN

Finance

Dept. Code

Department Name

Kyle Sutherland

7/13/26

Department Director

Date

☐ Line-Item Transfer Within Department & Fund
☐ Project Transfer Within Department & Fund
☐ Line-Item Transfer Between Departments
☐ Line-Item Transfer Between Funds*
☒ Additional Appropriation of Funds*

***Requires resolution by the Board of Commissioners**

** Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

Fund Balance Appropriation to cover arbitrage rebate payment for FY23 Vehicle Financing due to our interest earnings exceeding the allowable arbitrage limits. Arbitrage Rebate payment to be made to the Internal Revenue Service.