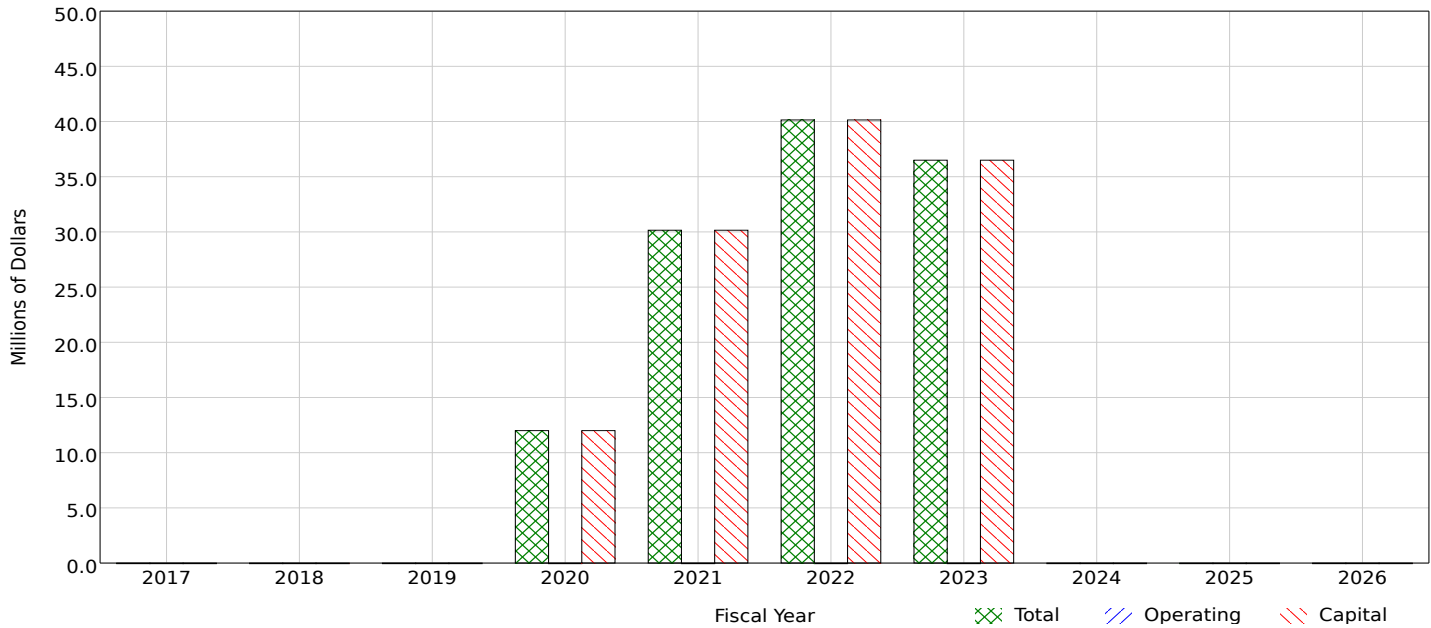


Fund Source Report

1255 Reapprops Reappropriations

Year Authorized FY21	Year Repealed	Active? Yes	Mental Health? No	Duplicated? Yes	Fund Group Other Designated
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Operating and Capital Appropriations



Legal Authority

Legislative Finance Division tracking code

Source of Revenue

Capital projects appropriated in closed fiscal years. Because funding for those projects was counted in the year appropriated, reappropriations are reflected as duplicated expenditures.

Restrictions on Use

This code should never appear in a section 1 transaction; it is to be used only for language transactions.

Description and History

November 2019

This fund code is used to track reappropriations of funding from past capital projects. Reappropriations do not count as current-year spending because the funding was already counted in the year of the original appropriation. This code allows for that funding to be tracked more easily without it being counted as current-year spending. Since reappropriations are always language items, this fund code will never appear in a budget bill.

Reappropriations are represented in the budget system with two transactions. The first transaction uses code 1255 and appears in reports as duplicated funding. This makes it clear how reappropriations change throughout the budget process -- it will show in a report whether a reappropriation was increased, decreased, or vetoed. A second transaction uses the same fund code as the funds being reappropriated. This transaction goes in the reappropriations column, which is reported in the Summary of Appropriations after session. Only the first transaction will be used in reports during session.

This code takes effect in SLA 2020 appropriation bill. As of November 2019, it has not been retroactively applied to reappropriations made before SLA 2020.