



**FPP: Chart of Accounts Discussion Item:**

**1. Question or Issue:**

Proposed TABOR Update to FPP Handbook

**2. Any Prior FPP Action:**

NA

**3. Discussion Points/Department Recommendation or Observations (if any)::**

Modify TABOR sections in Handbook - This change is proposed to inform districts/charters of statutory requirements for the replenishment of any use of emergency reserves while allowing for interpretation and application to their specific circumstances.

See changes on pages 17, 18, 24 & 25 (pull up Draft FPP Handbook)

**4. FPP Action, Decision Made:**

**5. Further Action/Research Needed/Table for Future Meeting:**

**6. Effective Date:**

