

Nondepartmental

DESCRIPTION

Nondepartmental is comprised of the following appropriations: debt service, operating and capital transfer, and appropriated reserves. The County's general fund provides transfers to the various other funds to supplement revenue collected by these funds. The school fund, textbook fund, comprehensive services fund, and community services fund receive operating funds and capital improvements, and school improvement funds receive capital funds from the general fund. In addition, contingency funds for unexpected budgetary needs are included in this area. For further information on transfer to other funds or debt service, refer to the applicable sections of this budget document.

GOALS AND OBJECTIVES

- Provide necessary operating and capital funding from general fund as approved by the Board of Supervisors;
- Provide sufficient reserves for contingencies of at least .5% of total general revenues less general fund capital transfers to ensure unexpected budgetary needs are satisfied, and;
- Comply with all debt payment schedules and covenants contained in debt agreements.

SERVICE LEVELS

	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>
Percentage of Budgeted Appropriation Transferred:			
Community Services Fund	76.6%	85.9%	97.8%
Comprehensive Services Fund	100.0%	88.7%	93.0%
School Fund	97.0%	99.1%	99.6%

BUDGET SUMMARY

	<u>FY02 Budget</u>	<u>FY02 Actual</u>	<u>FY03 Budget</u>	<u>FY04 Budget</u>	<u>Percent Change</u>
Nondepartmental:					
Operating Transfers to Other Funds					
School Fund	\$ 62,239,292	\$ 61,987,970	\$ 66,655,799	\$ 57,660,037	-13.5%
School Debt	-	-	-	13,850,386	
Textbook Fund	600,709	600,709	618,794	637,358	3.0%
Subtotal, Education	\$ 62,840,001	\$ 62,588,679	\$ 67,274,593	\$ 72,147,781	7.2%
Community Services Fund	\$ 2,603,049	\$ 2,544,962	\$ 2,944,114	\$ 3,198,835	8.7%
Comprehensive Services Fund	1,518,048	1,412,092	1,619,909	1,625,635	0.4%
Subtotal, Health and Welfare	\$ 4,121,097	\$ 3,957,054	\$ 4,564,023	\$ 4,824,470	5.7%
Fleet Services	\$ 150,000	\$ 314,716	\$ 8,478	\$ 15,000	76.9%
Subtotal, Operating Transfers	\$ 67,111,098	\$ 66,860,449	\$ 71,847,094	\$ 76,987,251	7.2%
Capital Transfers to Other Funds:					
County Improvements Fund	\$ 3,747,000	\$ 9,695,604	\$ 2,180,000	\$ 1,662,000	-23.8%
School Improvements Fund	1,756,000	1,756,000	1,844,000	1,504,000	-18.4%
Subtotal Capital Transfers	\$ 5,503,000	\$ 11,451,604	\$ 4,024,000	\$ 3,166,000	-21.3%
TOTAL TRANSFERS	\$ 72,614,098	\$ 78,312,053	\$ 75,871,094	\$ 80,153,251	7.3%
Debt Service	\$ 2,320,000	\$ 2,353,680	\$ 2,261,000	\$ 2,134,000	-5.6%
Reserve for Contingencies	620,280	-	658,631	688,745	4.6%
Reserve for Revenue Transfers	90,000	-	90,000	93,000	3.3%
Reserve for Disability Insurance Program	150,000	-	-	-	0.0%
Reserve for Career Ladders	-	-	5,000	-	-100.0%
	\$ 3,180,280	\$ 2,353,680	\$ 3,014,631	\$ 2,915,745	-3.3%

FUTURE FUNDING ISSUES

	<u>FY05 Budget</u>	<u>FY06 Actual</u>	<u>FY07 Budget</u>	<u>FY08 Budget</u>
Nondepartmental:				
Operating Transfers to Other Funds				
School Fund	\$ 61,674,716	\$ 65,602,210	\$ 69,527,628	\$ 74,072,437
School Debt	14,141,755	15,056,525	15,172,476	16,583,787
Textbook Fund	656,479	676,173	696,458	717,352
Subtotal, Education	\$ 76,472,950	\$ 81,334,908	\$ 85,396,562	\$ 91,373,576
Community Services Fund	\$ 3,456,467	\$ 3,639,843	\$ 3,840,035	\$ 4,051,237
Comprehensive Services Fund	1,690,185	1,757,793	1,828,104	1,901,228
Subtotal, Health and Welfare	\$ 5,146,652	\$ 5,397,636	\$ 5,668,139	\$ 5,952,465

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Fleet Services	\$	-	\$	-	\$	-	\$	-
Subtotal, Operating Transfers	\$	81,619,602	\$	86,732,544	\$	91,064,701	\$	97,326,041
Capital Transfers to Other Funds:								
County Improvements Fund	\$	2,500,000	\$	2,575,000	\$	2,652,000	\$	2,732,000
School Improvements Fund		1,550,000		1,597,000		1,645,000		1,694,000
Subtotal Capital Transfers	\$	4,050,000	\$	4,172,000	\$	4,297,000	\$	4,426,000
TOTAL TRANSFERS	\$	85,669,602	\$	90,904,544	\$	95,361,701	\$	101,752,041
Debt Service	\$	2,085,000	\$	2,237,000	\$	3,179,000	\$	4,060,000
Reserve for Contingencies		705,964		723,613		741,703		760,246
Reserve for Revenue Transfers		95,325		97,708		100,151		102,655
	\$	2,886,289	\$	3,058,321	\$	4,020,854	\$	4,922,900

The School Fund includes the Textbook fund in the outyears. Likewise, the transfer to the County Improvements fund includes the transfer to the School Improvements Fund. The Non-Departmental account also contains reserve for personnel. This account, in each year, contains funds for the County's benchmark, increased health insurance costs, and miscellaneous reclasses. In addition, in FY05, the funding is increased by an additional \$300,000 to pay for the end of the holiday on life insurance premiums. The reserve for capital line includes additional funds in anticipation of additional computer replacements due to the large number that were reduced from the FY04 budget.