

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>FY01</u>	<u>FY02</u>	<u>FY03</u>
Percentage of Budgeted Appropriation Transferred:			
Community Services Fund	85.9%	97.8%	97.2%
Comprehensive Services Fund	88.7%	93.0%	95.1%
School Fund	99.1%	99.6%	97.5%

BUDGET SUMMARY

	<u>FY03 Budget</u>	<u>FY03 Actual</u>	<u>FY04 Budget</u>	<u>FY05 Budget</u>	<u>Percent Change</u>
Nondepartmental:					
Operating Transfers to Other Funds					
School Fund					
School Operating	\$ 66,655,799	\$ 65,007,388	\$ 57,660,037	\$ 62,465,864	8.3%
School Debt Service	-	-	13,850,386	14,141,755	2.1%
Subtotal, School Fund	<u>66,655,799</u>	<u>65,007,388</u>	<u>71,510,423</u>	<u>76,607,619</u>	<u>7.1%</u>
Textbook Fund	618,794	618,794	637,358	656,479	3.0%
Subtotal, Education	<u>\$ 67,274,593</u>	<u>\$ 65,626,182</u>	<u>\$ 72,147,781</u>	<u>\$ 77,264,098</u>	<u>7.1%</u>
Community Services Fund	\$ 2,944,114	\$ 2,861,722	\$ 3,198,835	\$ 3,668,709	14.7%
Comprehensive Services Fund	1,619,909	1,540,053	1,625,635	1,742,339	7.2%
Subtotal, Health and Welfare	<u>\$ 4,564,023</u>	<u>\$ 4,401,775</u>	<u>\$ 4,824,470</u>	<u>\$ 5,411,048</u>	<u>12.2%</u>
Fleet Services	\$ 8,478	\$ 8,478	\$ 15,000	\$ 15,000	0.0%
Subtotal, Operating Transfers	<u>\$ 71,847,094</u>	<u>\$ 70,036,435</u>	<u>\$ 76,987,251</u>	<u>\$ 82,690,146</u>	<u>7.4%</u>
Capital Transfers to Other Funds:					
County Improvements Fund	\$ 2,180,000	\$ 1,125,677	\$ 1,662,000	\$ 1,970,000	18.5%
School Improvements Fund	1,844,000	536,089	1,504,000	1,550,000	3.1%
Subtotal Capital Transfers	<u>\$ 4,024,000</u>	<u>\$ 1,661,766</u>	<u>\$ 3,166,000</u>	<u>\$ 3,520,000</u>	<u>11.2%</u>
TOTAL TRANSFERS	<u>\$ 75,871,094</u>	<u>\$ 71,698,201</u>	<u>\$ 80,153,251</u>	<u>\$ 86,210,146</u>	<u>7.6%</u>
Debt Service	\$ 2,261,000	\$ 2,253,676	\$ 2,134,000	\$ 1,926,000	-9.7%
Reserve for Contingencies	663,631	-	688,745	755,625	9.7%
Reserve for Revenue Transfers	90,000	-	93,000	150,000	61.3%
	<u>\$ 3,014,631</u>	<u>\$ 2,253,676</u>	<u>\$ 2,915,745</u>	<u>\$ 2,831,625</u>	<u>-2.9%</u>

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FUTURE FUNDING ISSUES

Nondepartmental:	FY06	FY07	FY08	FY09
Operating Transfers to Other Funds	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
School Fund	\$ 66,977,805	\$ 71,697,029	\$ 76,575,272	\$ 80,807,483
School Debt	15,074,271	15,277,752	15,617,516	16,916,691
Textbook Fund	695,868	737,620	781,877	828,790
Subtotal, Education	<u>\$ 82,747,944</u>	<u>\$ 87,712,401</u>	<u>\$ 92,974,665</u>	<u>\$ 98,552,964</u>
Community Services Fund	\$ 3,879,660	\$ 4,102,740	\$ 4,338,648	\$ 4,588,120
Comprehensive Services Fund	1,808,112	1,876,369	1,947,201	2,020,708
Subtotal, Health and Welfare	<u>\$ 5,687,772</u>	<u>\$ 5,979,109</u>	<u>\$ 6,285,849</u>	<u>\$ 6,608,828</u>
Fleet Services	\$ -	\$ -	\$ -	\$ -
Subtotal, Operating Transfers	<u>\$ 88,435,716</u>	<u>\$ 93,691,510</u>	<u>\$ 99,260,514</u>	<u>\$ 105,161,792</u>
Capital Transfers to Other Funds:				
County Improvements Fund	\$ 1,967,700	\$ 2,231,000	\$ 2,342,550	\$ 2,459,678
School Improvements Fund	1,643,000	1,742,000	1,847,000	1,958,000
Subtotal Capital Transfers	<u>\$ 3,610,700</u>	<u>\$ 3,973,000</u>	<u>\$ 4,189,550</u>	<u>\$ 4,417,678</u>
TOTAL TRANSFERS	<u>\$ 92,046,416</u>	<u>\$ 97,664,510</u>	<u>\$ 103,450,064</u>	<u>\$ 109,579,470</u>
Debt Service	\$ 1,643,000	\$ 1,623,000	\$ 3,374,000	\$ 4,962,000
Reserve for Contingencies	756,381	776,803	797,777	819,317
Reserve for Revenue Transfers	150,150	154,204	158,368	162,643
Other reserves/contingencies	393,000	439,100	840,052	967,216
	<u>\$ 2,942,531</u>	<u>\$ 2,993,107</u>	<u>\$ 5,170,196</u>	<u>\$ 6,911,176</u>

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.