

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.

BUDGET SUMMARY

	<u>FY05</u> <u>Budget</u>	<u>FY05</u> <u>Actual</u>	<u>FY06</u> <u>Budget</u>	<u>FY07</u> <u>Budget</u>	<u>Percent</u> <u>Change</u>
Nondepartmental:					
Operating Transfers to Other Funds					
School Fund					
School Operating	\$ 62,465,864	\$ 59,125,701	\$ 64,889,232	\$ 69,136,500	6.5%
School Debt Service	14,141,755	14,141,655	14,465,937	15,961,473	10.3%
Subtotal, School Fund	76,607,619	73,267,356	79,355,169	85,097,973	7.2%
Textbook Fund	656,479	656,479	676,173	696,458	3.0%
Subtotal, Education	\$ 77,264,098	\$ 73,923,835	\$ 80,031,342	\$ 85,794,431	7.2%
Community Services Fund					
Community Services Fund	\$ 3,668,709	\$ 3,617,721	\$ 4,137,282	\$ 4,481,270	8.3%
Comprehensive Services Fund	1,742,339	1,961,561	2,098,077	2,179,591	3.9%
Subtotal, Human Services	\$ 5,411,048	\$ 5,579,282	\$ 6,235,359	\$ 6,660,861	6.8%
Economic Development Authority					
Economic Development Authority	\$ -	\$ 75,000	\$ -	\$ -	
Fleet Services	15,000	55,000	40,000	-	-100.0%
Subtotal, Operating Transfers	\$ 82,690,146	\$ 79,633,117	\$ 86,306,701	\$ 92,455,292	7.1%
Capital Transfers to Other Funds:					
County Improvements Fund	\$ 1,970,000	\$ 2,143,147	\$ 3,423,000	\$ 4,225,000	23.4%
School Improvements Fund	1,550,000	1,750,000	2,693,000	2,507,000	-6.9%
Subtotal Capital Transfers	\$ 3,520,000	\$ 3,893,147	\$ 6,116,000	\$ 6,732,000	10.1%
TOTAL TRANSFERS	\$ 86,210,146	\$ 83,526,264	\$ 92,422,701	\$ 99,187,292	7.3%
Debt Service					
Debt Service	\$ 1,926,000	\$ 1,925,210	\$ 1,584,000	\$ 1,582,393	-0.1%
Reserve for Contingencies	755,625	-	809,054	876,196	8.3%
Reserve for Revenue Transfers	150,000	-	154,000	160,000	3.9%
Subtotal, Debt Service	\$ 2,831,625	\$ 1,925,210	\$ 2,547,054	\$ 2,618,589	2.8%

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FUTURE FUNDING ISSUES

Nondepartmental:	FY08	FY09	FY10	FY11
Operating Transfers to Other Funds	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
School Fund	\$ 74,439,505	\$ 78,371,507	\$ 83,953,811	\$ 91,208,564
School Debt	16,938,471	18,518,317	18,783,278	17,803,658
Subtotal, Education	<u>\$ 91,377,976</u>	<u>\$ 96,889,824</u>	<u>\$ 102,737,089</u>	<u>\$ 109,012,222</u>
Community Services Fund	\$ 4,745,665	\$ 5,025,659	\$ 5,327,199	\$ 5,646,831
Comprehensive Services Fund	2,308,187	2,444,370	2,591,032	2,746,494
Subtotal, Health and Welfare	<u>\$ 7,053,852</u>	<u>\$ 7,470,029</u>	<u>\$ 7,918,231</u>	<u>\$ 8,393,325</u>
Subtotal, Operating Transfers	<u>\$ 98,431,828</u>	<u>\$ 104,359,853</u>	<u>\$ 110,655,320</u>	<u>\$ 117,405,547</u>
Capital Transfers to Other Funds:				
County Improvements Fund	\$ 3,890,000	\$ 3,495,000	\$ 3,532,000	\$ 4,439,000
School Improvements Fund	2,497,000	2,608,000	2,725,000	2,834,000
Subtotal Capital Transfers	<u>\$ 6,387,000</u>	<u>\$ 6,103,000</u>	<u>\$ 6,257,000</u>	<u>\$ 7,273,000</u>
TOTAL TRANSFERS	<u>\$ 104,818,828</u>	<u>\$ 110,462,853</u>	<u>\$ 116,912,320</u>	<u>\$ 124,678,547</u>
Debt Service	\$ 2,362,074	\$ 3,170,414	\$ 4,996,330	\$ 4,976,925
Reserve for Contingencies	902,482	929,556	957,443	986,166
Reserve for Revenue Transfers	164,800	169,744	174,836	180,081
Other reserves/contingencies	340,000	353,303	367,126	381,491
	<u>\$ 3,769,356</u>	<u>\$ 4,623,017</u>	<u>\$ 6,495,736</u>	<u>\$ 6,524,664</u>

The School Fund includes the Textbook fund in the out years.