

Nondepartmental

DESCRIPTION

Nondepartmental is comprised of the following appropriations: debt service, operating and capital transfers, 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, community services fund, and airport fund receive

operating funds from the General Fund. The capital improvement fund and school improvement fund receive capital funds from the General Fund. In addition, contingency funds for unexpected budgetary needs are included in this area. For further information on transfers to other funds or debt service, refer to the applicable sections of this budget document.

BUDGET HIGHLIGHTS

FY08 is the first year of a transfer to the airport fund, which was established during FY07. FY09 includes a debt service reserve for future debt service payments on a new

court facility. The amount proposed for the reserve for revenues is an increase of 103%. This should eliminate the need to perform a mid-year increase of the reserve.

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.

Nondepartmental

BUDGET SUMMARY

	FY06 Actual	FY07 Budget	FY08 Budget	FY07 to FY08	FY09 Plan
Operating Transfers to Other Funds					
School Fund					
School Operating	\$ 63,261,517	\$ 69,136,500	\$ 75,220,847	8.8%	\$ 79,405,097
School Debt Service	14,465,937	15,961,473	16,824,426	5.4%	18,456,930
Subtotal, School Fund	<u>77,727,454</u>	<u>85,097,973</u>	<u>92,045,273</u>	8.2%	<u>97,862,027</u>
Textbook Fund	676,173	696,458	717,352	3.0%	738,873
Subtotal, School Fund	<u>\$ 78,403,627</u>	<u>\$ 85,794,431</u>	<u>\$ 92,762,625</u>	8.1%	<u>\$ 98,600,900</u>
Community Services Fund					
Community Services Fund	\$ 4,166,282	\$ 4,481,270	\$ 4,944,751	10.3%	\$ 5,211,319
Comprehensive Services Fund	1,864,535	2,179,591	2,209,647	1.4%	2,298,033
Subtotal, Human Services	<u>\$ 6,030,817</u>	<u>\$ 6,660,861</u>	<u>\$ 7,154,398</u>	7.4%	<u>\$ 7,509,352</u>
Self-Insurance					
Self-Insurance	\$ 210,000	\$ -	\$ -	0.0%	\$ 100,000
Airport	121,834	166,405	229,678	38.0%	338,865
Fleet	40,000	-	-	0.0%	-
Subtotal, Operating Transfers	<u>\$ 371,834</u>	<u>\$ 166,405</u>	<u>\$ 229,678</u>	38.0%	<u>\$ 438,865</u>
Capital Transfers to Other Funds					
County Improvements Fund	\$ 4,008,389	\$ 4,225,000	\$ 6,291,000	48.9%	\$ 8,155,000
School Improvements Fund	2,693,000	2,507,000	2,497,000	(0.4%)	2,608,000
Subtotal, Capital Transfers	<u>\$ 6,701,389</u>	<u>\$ 6,732,000</u>	<u>\$ 8,788,000</u>	30.5%	<u>\$ 10,763,000</u>
TOTAL TRANSFERS	\$ 91,507,667	\$ 99,353,697	\$ 108,934,701	9.6%	\$ 117,312,117
Debt Service					
Principal	\$ 1,185,722	\$ 1,220,185	\$ 1,578,504	29.4%	\$ 1,851,304
Interest	408,199	362,208	696,081	92.2%	680,929
Debt Service Reserve	-	-	-	0.0%	97,631
Reserve for Contingencies	-	876,196	974,521	11.2%	1,011,800
Reserve for Revenue Transfers	-	160,000	325,000	103.1%	338,000
	<u>\$ 1,593,921</u>	<u>\$ 2,618,589</u>	<u>\$ 3,574,106</u>	<u>36.5%</u>	<u>\$ 3,979,664</u>