

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>FY04 Budget</u>	<u>FY04 Actual</u>	<u>FY05 Budget</u>	<u>FY06 Budget</u>	<u>Percent Change</u>
Nondepartmental:					
Operating Transfers to Other Funds					
School Fund					
School Operating	\$ 57,660,037	\$ 56,976,044	\$ 62,465,864	\$ 64,889,232	3.9%
School Debt Service	13,850,386	13,850,285	14,141,755	14,465,937	2.3%
Subtotal, School Fund	<u>71,510,423</u>	<u>70,826,329</u>	<u>76,607,619</u>	<u>79,355,169</u>	<u>3.6%</u>
Textbook Fund	637,358	637,358	656,479	676,173	3.0%
Subtotal, Education	<u>\$ 72,147,781</u>	<u>\$ 71,463,687</u>	<u>\$ 77,264,098</u>	<u>\$ 80,031,342</u>	<u>3.6%</u>
Community Services Fund	\$ 3,198,835	\$ 2,808,537	\$ 3,668,709	\$ 4,137,282	12.8%
Comprehensive Services Fund	1,625,635	1,625,936	1,742,339	2,098,077	20.4%
Subtotal, Health and Welfare	<u>\$ 4,824,470</u>	<u>\$ 4,434,473</u>	<u>\$ 5,411,048</u>	<u>\$ 6,235,359</u>	<u>15.2%</u>
Fleet Services	\$ 15,000	\$ 43,550	\$ 15,000	\$ 40,000	166.7%
Subtotal, Operating Transfers	<u>\$ 76,987,251</u>	<u>\$ 75,941,710</u>	<u>\$ 82,690,146</u>	<u>\$ 86,306,701</u>	<u>4.4%</u>
Capital Transfers to Other Funds:					
County Improvements Fund	\$ 1,662,000	\$ 1,804,055	\$ 1,970,000	\$ 3,423,000	73.8%
School Improvements Fund	1,504,000	1,504,000	1,550,000	2,693,000	73.7%
Subtotal Capital Transfers	<u>\$ 3,166,000</u>	<u>\$ 3,308,055</u>	<u>\$ 3,520,000</u>	<u>\$ 6,116,000</u>	<u>73.8%</u>
TOTAL TRANSFERS	<u>\$ 80,153,251</u>	<u>\$ 79,249,765</u>	<u>\$ 86,210,146</u>	<u>\$ 92,422,701</u>	<u>7.2%</u>
Debt Service	\$ 2,134,000	\$ 2,132,701	\$ 1,926,000	\$ 1,584,000	-17.8%
Reserve for Contingencies	688,745	-	755,625	809,054	7.1%
Reserve for Revenue Transfers	93,000	-	150,000	154,000	2.7%
	<u>\$ 2,915,745</u>	<u>\$ 2,132,701</u>	<u>\$ 2,831,625</u>	<u>\$ 2,547,054</u>	<u>-10.0%</u>

FUTURE FUNDING ISSUES

	<u>FY07 Budget</u>	<u>FY08 Actual</u>	<u>FY09 Budget</u>	<u>FY10 Budget</u>
Nondepartmental:				
Operating Transfers to Other Funds				
School Fund	\$ 69,879,321	\$ 73,938,143	\$ 77,857,314	\$ 84,472,491
School Debt	15,964,771	17,340,923	19,199,744	18,727,566
Subtotal, Education	<u>\$ 85,844,092</u>	<u>\$ 91,279,066</u>	<u>\$ 97,057,058</u>	<u>\$ 103,200,057</u>
Community Services Fund	\$ 4,392,345	\$ 4,663,134	\$ 4,950,616	\$ 5,255,821
Comprehensive Services Fund	2,178,276	2,261,541	2,347,988	2,437,740
Subtotal, Health and Welfare	<u>\$ 6,570,621</u>	<u>\$ 6,924,675</u>	<u>\$ 7,298,604</u>	<u>\$ 7,693,561</u>

Nondepartmental

Fleet Services	\$	40,000	\$	40,000	\$	40,000	\$	40,000
Subtotal, Operating Transfers	\$	92,454,713	\$	98,243,741	\$	104,395,662	\$	110,933,618
Capital Transfers to Other Funds:								
County Improvements Fund	\$	2,980,000	\$	2,162,000	\$	3,255,000	\$	2,880,000
School Improvements Fund		2,092,000		2,197,000		2,308,000		2,425,000
Subtotal Capital Transfers	\$	5,072,000	\$	4,359,000	\$	5,563,000	\$	5,305,000
TOTAL TRANSFERS	\$	97,526,713	\$	102,602,741	\$	109,958,662	\$	116,238,618
Debt Service	\$	1,582,000	\$	2,344,174	\$	2,218,992	\$	3,906,356
Reserve for Contingencies		831,303		854,164		877,653		901,789
Reserve for Revenue Transfers		158,235		162,586		167,058		171,652
Other reserves/contingencies		545,000		585,540		601,733		618,605
	\$	3,116,538	\$	3,946,464	\$	3,865,436	\$	5,598,402

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