

# TRANSFERS FROM THE GENERAL FUND

## Department Services

Certain revenues, such as property tax, must be budgeted in the General Fund but need to be spent in other funds. These dollars inflate the total budget by the amount of the transfer, as it is reflected both in the fund it is transferred from and in the fund receiving the transfer.

## Budget Highlights

### TRANSFERS FROM GENERAL FUND

Organization: 190900

	2015/16 Actual	2016/17 Current	2017/18 Requested	2017/18 Adopted	Percent Change
<b>Revenues</b>					
From General Capital Projects	\$0	\$58,217	\$0	\$0	100.0%
General Fund	8,274,147	8,268,205	8,334,354	7,482,124	-9.5%
<b>Total</b>	<b>\$8,274,147</b>	<b>\$8,326,422</b>	<b>\$8,334,354</b>	<b>\$7,482,124</b>	<b>-10.1%</b>
<b>Expenses</b>					
E-911 Fund	7,053	0	0	0	0%
General Capital Projects	3,121,277	3,341,342	3,500,000	3,097,770	-7.3%
Reappraisal Fund	374,329	397,072	400,000	400,000	0.7%
Schools Capital	1,474,988	1,235,000	935,000	500,000	-59.5%
Self Insurance Fund	1,721,500	1,721,500	1,825,700	1,810,700	5.2%
State USUB Substance Abuse	0	31,508	23,654	23,654	-24.9%
Water & Sewer Capital	0	0	1,650,000	1,650,000	0%
Water & Sewer Fund	1,575,000	1,600,000	0	0	0%
<b>Total</b>	<b>\$8,274,147</b>	<b>\$8,326,422</b>	<b>\$8,334,354</b>	<b>\$7,482,124</b>	<b>-10.1%</b>

The transfer to General Capital Projects decreased due to the anticipated financing of the jail expansion project in the coming year. In Fiscal Year 2015/16, the Board of Commissioners dedicated 1.5 cents on the property tax rate to future jail expansion. Since then these funds have been transferred to General Capital Projects to be saved until needed to reduce the total amount borrowed for the jail. The budget includes ½ year's anticipated debt service payment in the General Fund, which reduced the transfer of dedicated property tax to the jail expansion project.

The transfer to Schools capital decreased due to reversion of \$435,000 to support schools' current expense and an advance of \$300,000 in Fiscal Year 2017/18 funds provided to CVCC (per its request) during Fiscal Year 2016/17.

The transfer to Self-Insurance increased to cover expenses in employee insurance and workers compensation. The transfer to the Reappraisal Fund increased primarily for salary and benefit changes. The transfer to the Water & Sewer Fund increased based on an increase in the value of a penny, which has historically been dedicated to fund water and sewer infrastructure county-wide.