

Response to Questions on the FY 2015 Budget

Request By: Chairman Bulova

Question: Please provide a chart that summarizes County disbursements that walks up from the General Fund Direct Expenditures through total All Funds.

Response: The chart below displays the relationship between funding numbers commonly cited in the FY 2015 Advertised Budget Plan, including General Fund Direct Expenditures, General Fund Total Disbursements, and Total Expenditures for All Funds. (All numbers shown are in millions of dollars.)

| | | Expenditures | Transfers Out* | Total General Fund Disbursements |
|---------------------|---|-------------------|--------------------------------------|----------------------------------|
| General Fund | Direct Expenditures <i>Expenditures that support the day-to-day operations of most County agencies, such as Libraries, Family Services and Police.</i> | \$1,361.29 | | |
| | Schools Contributions <i>Schools Operating Transfer</i> <i>Schools Debt Service Transfer</i> | | \$1,928.47 \$1,751.33 \$177.14 | |
| | Other Transfers <i>Includes transfers to support County Debt Service, Capital Project Funds, Community Services Board, Metro, among others.</i> | | \$414.63 | |
| | Total General Fund | \$1,361.29 | \$2,343.10 | \$3,704.39 |

| | | |
|-------------------------------------|--|------------|
| All Funds | General Fund Group <i>Includes General Fund (\$1,361.29 cited above), plus Community Funding Pool, Contributory Fund, IT Projects.</i> | \$1,397.64 |
| | Debt Service Funds | \$316.01 |
| | Capital Project Funds | \$247.75 |
| | Special Revenue Funds <i>Includes School Operating Fund, Community Services Board, Community Centers, County Transit, Stormwater, among others.</i> | \$3,269.92 |
| | Internal Service Funds <i>Includes County and Schools Insurance and Health Funds, Department of Vehicle Services, among others.</i> | \$765.13 |
| | Enterprise Funds <i>Includes the County's Sewer funds.</i> | \$229.79 |
| | Agency Funds <i>Includes Route 28 and Mosaic District funds.</i> | \$14.55 |
| | Trust Funds <i>Includes County and Schools Retirement and OPEB funds.</i> | \$714.00 |
| TOTAL ALL FUNDS EXPENDITURES | \$6,954.79 | |

* Transfers out from the General Fund are excluded from the All Funds Expenditure total since these transfers are used to support the expenditure level in many other funds. For example, the General Fund transfer to the Schools Operating Fund of \$1.75 billion is used to support expenditures in the Public School Operating Fund of \$2.42 billion (included in the Special Revenue Fund group total). To include the transfers in the All Funds total would be double-counting this funding. It should be noted that there are some transfers between other funds that are not shown above and are also excluded from the All Funds Expenditure total for the same reason.