

**Appropriation #2019100****\$0.00**

Source:	General Government CIP Fund fund balance	(\$8,133,208.23)
	School Division CIP Fund fund balance	\$8,133,208.23

\*This appropriation does not increase or decrease the total County budget.

This request is to temporarily transfer \$8,133,208.23 from the Local Government Capital Improvement Program (CIP) fund balance to the School's CIP Fund balance to maintain positive balances in the CIP funds. This action is part of the County's financial management strategies, where borrowing for CIP projects is delayed when accumulated cash balances can be used in the interim. In the future, an additional appropriation will be requested to transfer the equivalent amount back to the Local Government CIP to restore the original fund balance.

**Appropriation #2019101****\$56,357.42**

Source:	CIP Funds fund balance	\$56,357.42
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This request is to reconcile the FY 19 Debt Service funds and to also reconcile the General Fund transfers to Debt Service funds and Capital Improvement Program (CIP) funds for a net increase of \$56,357.42 by:

- Increasing the appropriation of the transfer from General Fund to the General Government Debt Service Fund by \$19,926.35 to reflect actual expenditures; and
- Increasing the appropriation of the transfer from General Fund to the School Debt Service Fund by \$36,431.07 to reflect actual expenditures; and
- Decreasing the appropriation of the transfer from General Fund to General Government CIP Fund and increasing the use of General Government CIP Fund fund balance by \$19,926.35; and
- Decreasing the appropriation of the transfer from General Fund to School CIP Fund and increasing the use of School CIP Fund fund balance by \$36,431.07.