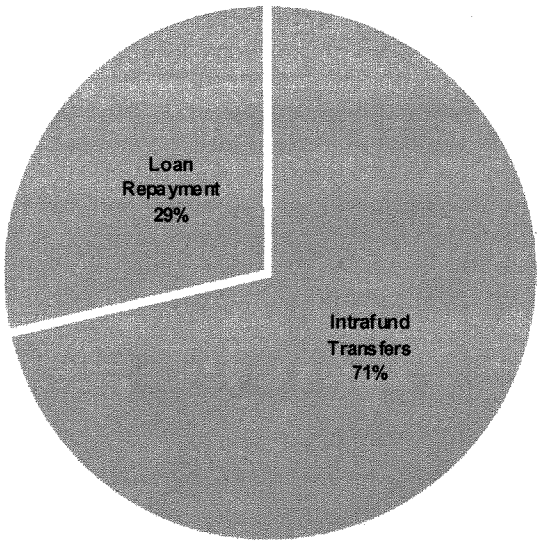
PURPOSE STATEMENT

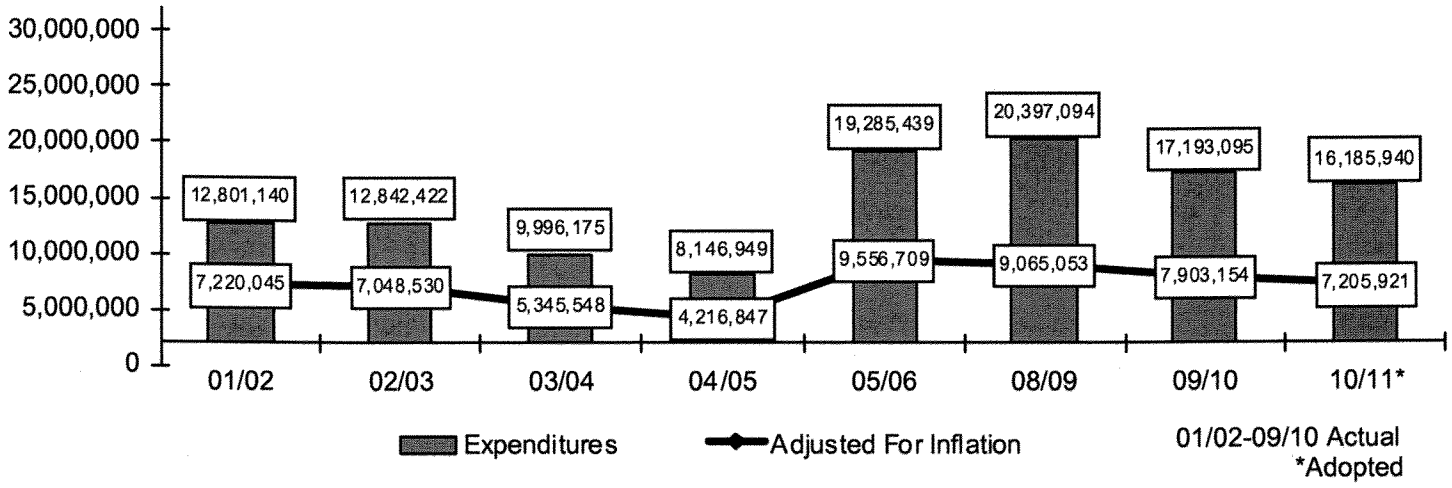
To provide General Fund support to "Other Funds" to help finance their operations. This budget unit is also the receiving budget for overhead charged to County departments.

Financial Summary	2008-09 Actual	2009-10 Actual	2010-11 Requested	2010-11 Recommended	2010-11 Adopted
Taxes	$ 1,000,000	$ 0	$ 0	$ 0	$ 0
Intergovernmental Revenue	77,614	0	0	0	0
Charges for Current Services	75,032	59,348	0	0	0
Other Financing Sources	4,908,662	1,585,768	6,000,000	6,000,000	6,000,000
Interfund	3,555,362	3,983,099	3,767,342	3,567,110	3,567,110
**Total Revenue	$ 9,616,670	$ 5,628,215	$ 9,767,342	$ 9,567,110	$ 9,567,110
Other Charges	20,397,094	17,193,095	17,170,348	14,153,520	16,185,940
**Gross Expenditures	$ 20,397,094	$ 17,193,095	$ 17,170,348	$ 14,153,520	$ 16,185,940
Less Intrafund Transfers	12,206,794	11,883,477	11,684,516	11,429,765	11,429,765
**Net Expenditures	$ 8,190,300	$ 5,309,618	$ 5,485,832	$ 2,723,755	$ 4,756,175
General Fund Support (G.F.S.)	$ (1,426,370)	$ (318,597)	$ (4,281,510)	$ (6,843,355)	$ (4,810,935)

Source of Funds



10 Year Expenditures Adjusted For Inflation



COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

This fund center contains all of the recommended General Fund "contributions" to non non-General Fund departments and all countywide overhead charges paid by various County departments and agencies. Additionally, this fund center serves as a "clearing house" for charges between the General Fund and non-General Fund departments.

Summary of General Fund contributions to Non-General Fund departments
The recommended General Fund contribution to non-General fund departments is approximately $14.2 million. The recommended contributions include:

Fund Center	FY 2009-10 Adopted	FY 2010-11 Recommended	Percent Change
Parks	$3,450,800	$3,278,260	-5%
Roads	$8,392,770	$6,294,577	-25%
Capital Projects Fund	$0	$0	0%
Library	$557,222	$529,361	-5%
Debt Service	$468,010	$495,513	+5%
Organizational Development	$0	$0	0%
Community Development	$313,500	$303,050	-3%
Automation Replacement Fund	$1,583,106	$1,247,426	-21%
Building Replacement Fund	$2,216,516	$2,005,333	-9%
TOTAL	**$17,056,924**	**$14,153,520**	**-17%**

- The General Fund contribution to Parks is to help fund the parks and recreation facilities in the unincorporated areas of the County.
- The General Fund contribution to Roads is for the pavement management program and various roads projects.
- There are few new capital projects included in the budget this year and those that are included are not funded by the General Fund. Note that this is one of the shorter term strategies to close the budget gap for FY 2010-11, i.e. defer capital projects requiring General Fund financing.
- The General Fund contribution to the Library is to pay for the Library Director position (statutorily required) and to fund additional positions to support open hours as agreed to several years ago.

- The General Fund contribution to the Debt Service Fund is for a portion of the debt service for the new County Government Center building located within the City of San Luis Obispo.

- The General Fund contribution to Organizational Development (OD) is to support the operations of the Employee University and other organizational development programs. Note that as part of the "one-time" money being used to help balance the overall General Fund, the General Fund contribution to OD is eliminated. For FY 2010-11, it is recommended that reserves be used to fund the OD operations. This strategy was also utilized in FY 2008-09 and FY 2009-10. The past practice has been to utilize $450,000 of General Fund to help finance the Organizational Development activities.

- The General Fund contribution to Community Development includes funding for the Economic Vitality Corporation (EVC), the Housing Trust, and homeless services.

- The General Fund contribution to the Automation Replacement Fund is to help fund new and replacement automation equipment and programs. The dollar amount is based upon the depreciation schedule for automation assets per the Board Adopted (Cost Allocation Plan). Note that per the depreciation schedule, $1.78 million should be set aside for automation projects. Because of this year's fiscal challenges, only $1.25 million is being allocated to this fund and the remaining $500K is being redirected to the General Fund to help close the budget gap.

- The General Fund contribution to the Building Replacement Fund is to help offset the costs of new and replacement buildings. The dollar amount is also based upon the depreciation schedule for buildings per the Board Adopted Cost Allocation Plan. The calculated amount is $2.5 million and only $2.0 is being allocated to this fund. The remaining $500K is being redirected to the General Fund.

For more information regarding the services and financial status of the funds noted above, please reference the specific fund centers.

Countywide Overhead Charges
Annually, the Board of Supervisors adopts the "Cost Plan," which allocates the costs of the central servicing departments (Human Resources, Administration, General Services, County Counsel, and Auditor-Controller) as well as depreciation charges to departments and outside agencies that receive the services. This portion of the budget reflects all of the countywide overhead charges paid by various County departments and other agencies. The total overhead revenue to the General Fund is $14,996,875, which is about $1 million less than the FY 2009-10 charges. This reduction is a direct result of the contraction of the workforce and programs and services.

Other
As mentioned above, this fund center serves as a "clearing house" between the General Fund and non-General Fund departments. Those recommended in this budget include:

- $6,000,000 of revenue is included as a repayment of the loan to the Los Osos Sewer project. During FY 2007-08, the Board of Supervisors approved loans funded by General Fund Contingencies to the Los Osos Sewer project. The $6 million loan targeted for repayment in FY 2008-09 and FY 2009-10 has been delayed to FY 2010-11 and is included in this fund center.

BOARD ADOPTED CHANGES

The actual General Fund, Fund Balance Available (FBA) was $2,032,420 higher than estimated for the FY 2010-11 budget. The additional funding "passes through" (for accounting purposes) this fund center to the following non-General Fund reserves in the following manner:

- $1 million to the Tax Reduction Reserve
- $516,210 to the Countywide Automation Fund
- $516,210 to the General Government Building Replacement Fund

These reserves have been utilized to help balance the General Fund operating budget over the past three fiscal years as part of the County's budget balancing strategies and approaches. This additional FBA will help to partially replenish these withdrawals.

BOARD ADOPTED CHANGES

None