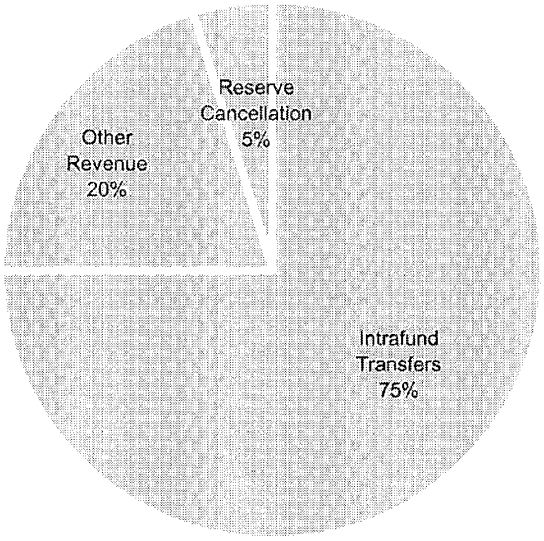
PURPOSE STATEMENT

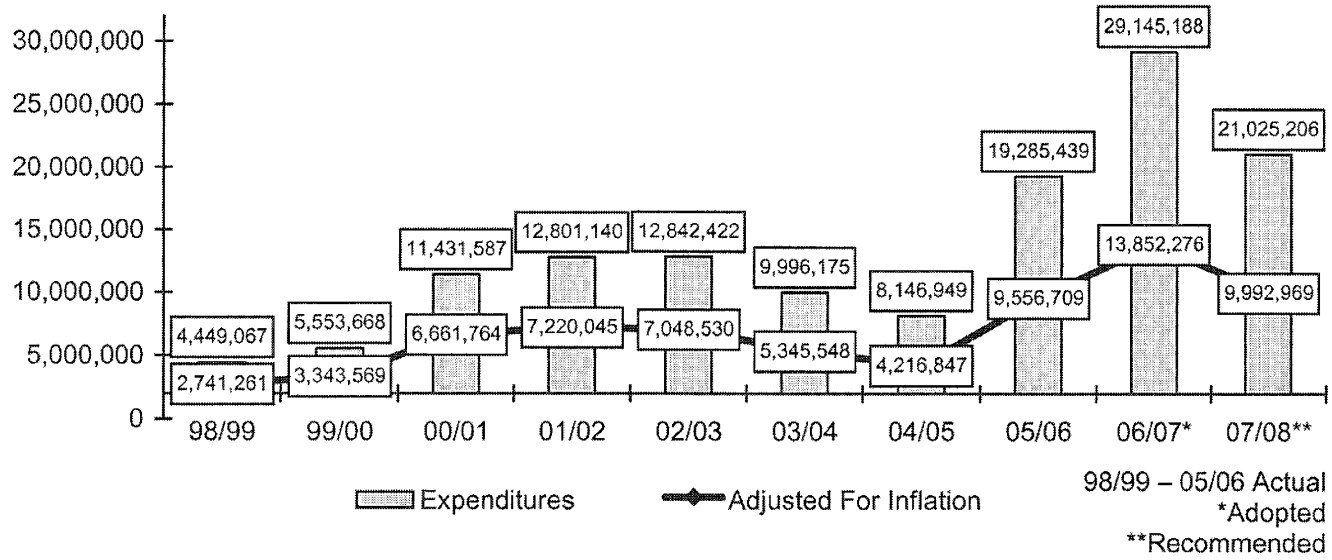
To provide General Fund support to "Other Funds" to help finance their operations. This budget unit is also the receiving budget for overhead charged to County departments.

Financial Summary	2005-06 Actual	2006-07 Actual	2007-08 Requested	2007-08 Recommended	2007-08 Adopted
Revenues	$ 2,233,641	$ 4,556,119	$ 3,088,497	$ 3,803,312	$ 3,803,312
Other Charges	19,285,439	32,343,753	21,025,206	21,025,206	20,965,206
**Gross Expenditures	$ 19,285,439	$ 32,343,753	$ 21,025,206	$ 21,025,206	$ 20,965,206
Less Intrafund Transfers	9,752,367	9,110,781	11,401,178	11,401,178	11,401,178
**Net Expenditures	$ 9,533,072	$ 23,232,972	$ 9,624,028	$ 9,624,028	$ 9,524,028
General Fund Support (G.F.S.)	$ 7,299,431	$ 18,676,853	$ 6,535,531	$ 5,820,716	$ 5,760,716

Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

Automation Replacement Funds

To provide replacement funding for large scale automation and information needs.

Total Expenditures: $2,119,226 Total Staffing (FTE): 0.0

Building Replacement Fund

To provide funding to replace the County general government facilities.

Total Expenditures: $2,300,000 Total Staffing (FTE): 0.0

Capital Projects Fund

To provide funding for various building projects.

Total Expenditures: $0 Total Staffing (FTE): 0.0

Community Development

This fund receives a General Fund contribution to support the efforts of the Economic Vitality Corporation and homeless services.

Total Expenditures: $250,000 Total Staffing (FTE): 0.0

Debt Service Fund

This fund receives a General Fund contribution to help offset the debt service payment for the new Government Center.

Total Expenditures: $368,370 Total Staffing (FTE): 0.0

Library

This fund receives a General Fund contribution to pay for the Library Director's salary, as required by law, and any other General Fund contributions adopted by the Board of Supervisors.

Total Expenditures: $570,000 Total Staffing (FTE): 0.0

Organizational Development

This Fund receives a General Fund contribution to support efforts to continuously improve the effectiveness of county government and provide countywide training activities.

Total Expenditures: $450,000 Total Staffing (FTE): 0.0

Parks and Recreation

This Fund receives a General Fund contribution to help maintain the parks and recreation facilities within the County's unincorporated areas.

Total Expenditures: $3,491,515 Total Staffing (FTE): 0.0

Roads

This Fund receives a General Fund contribution to help maintain the countywide roads program.

Total Expenditures: $11,475,999 Total Staffing (FTE): 0.0

COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

This fund center contains all recommended General Fund contributions to "Other Funds" and all countywide overhead charges paid by various County departments and agencies.

Contributions to "Other Funds"

The recommended General Fund contribution to Other Funds is approximately $21 million. The recommended contributions include:

Fund Center	FY 06-07 Adopted	FY 07-08 Recommended	Percent Change
Parks	3,272,950	3,491,515	+ 6%
Roads	12,510,000	11,475,999	- 8%
Capital Projects Fund	7,368,300	0	- 100%
Library	563,929	570,096	+ 1%
Debt Service	490,575	368,370	- 24%
Organizational Development	450,000	450,000	0%
Pension Obligation Debt	1,000,000	0	- 100%
Community Development	250,000	250,000	0%
Automation Replacement Fund	2,276,869	2,119,226	- 6%
Building Replacement fund	962,538	2,300,000	+ 138%

- The General Fund contribution to Parks is for park operations and maintenance
- The General Fund contribution to Roads is for the pavement management program and drainage projects
- The FY 06-07 Proposed Budget contained a $4,768,300 contribution to the Capital Projects fund. After the close of the 2005-2006 fiscal year, the Fund Balance Available (FBA) was considerably higher than estimated in the 2006-2007 Proposed Budget. As a result, $2,600,000 of the additional FBA was allocated to Capital Project reserves. For FY 2007-2008, no General Fund money is proposed for capital projects as capital project reserves are recommended to be used for the projects included in the budget
- 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
- The General Fund contribution to Organizational Development is to support the operations of the Employee University and organizational development programs

- The FY 06-07 Proposed Budget did not contain an additional payment for the principal of the Pension Obligation Bond. After the close of the 2005-2006 fiscal year, the Fund Balance Available was considerably higher than estimated in the 2006-2007 Proposed Budget. As a result, $1,000,000 of the additional FBA was allocated to make an advance payment on the Pension Obligation Bond
- The General Fund contribution to Community Development includes $100,000 for the Economic Vitality Corporation and $150,000 for homeless services
- The General Fund contribution to the Automation Replacement Fund is for various countywide information technology projects. The dollar amount is based upon the depreciation schedule for automation assets per the Board Adopted Cost Allocation Plan
- The General Fund contribution to the Building Replacement Fund is to help offset the costs of new buildings. The dollar amount is also based upon the depreciation schedule for buildings per the Board Adopted Cost Allocation Plan

For more information regarding the services provided by 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 central servicing departments (Human Resources, Administration, General Services, County Counsel, and Auditor-Controller) as well as depreciation charges to departments or 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 $14,489,675.

Cancellation of Reserves Included in this Fund Center

It is recommended that $714,815 of Capital Project fund reserves be used to help balance the 2007-2008 General Fund budget. The FY 2007-2008 Proposed Budget includes approximately $1.65 million of "one-time" budget augmentations (primarily comprised of Public Works drainage projects and equipment to support the new and federally mandated Storm Water Management Program). The use of these reserves is recommended to help fund these one-time augmentations.

BOARD ADOPTED CHANGES

None.